

Correction of School Millage Rates or Other Errors for the 2023 Personal Property Tax Reimbursement Calculations

Issued under the authority of Public Act 86 of 2014, as amended, (MCL 123.1358(4)). See instructions on page 2.

PART 1: MUNICIPALITY INFORMATION		
Name of Municipality	County Name	
Municipality Type (County, City, Village, Township, Local Authority, School District, ISD, Community College, Library, Tax Increment Finance Authority, Other)	Municipality Code	
PART 2: CORRECTION OF A REPORTED SCHOOL MILLAGE RATE		
Source of Information	Original Value	Corrected Value
1. Correction of debt millage rate reported by the school district or intermediate school district (ISD) on the <i>2023 School District and Intermediate School District (ISD) Debt Millage Rate for the 2023 Personal Property Tax Reimbursement Calculation</i> (Form 5451) in calendar year 2023.		
a. Enter the original value and the corrected value of the portion of the debt millage rate levied in calendar year 2023 specifically to pay principal and interest of obligations approved by the electors before 2015 or obligations pledging the unlimited taxing power incurred before January 1, 2015.....	mills	mills
b. Enter the original value and the corrected value of the portion of the debt millage rate levied in calendar year 2023 specifically to pay principal and interest of obligations incurred after 2014 that refinance obligations approved by electors before 2015 or refinance obligations pledging the unlimited taxing power incurred before January 1, 2015.....	mills	mills
c. Enter the original value and the corrected value of the portion of the debt millage rate levied in calendar year 2023 specifically to pay principal and interest of obligations approved by the electors after 2014 or obligations pledging the unlimited taxing power incurred after 2014.....	mills	mills
2. Correction of hold harmless millage rate reported by the school district on <i>2023 Hold Harmless Millage Rate for the 2023 Personal Property Tax Reimbursement Calculation</i> (Form 5609) in calendar year 2023.		
Enter the original value and the corrected value of the 2023 hold harmless millage rate specifically levied by the school district in calendar year 2023.....	mills	mills
PART 3: CORRECTION OF OTHER ERRORS		
Source of Information	Original Value	Corrected Value
1. Describe the error identified:		
2. Describe the error identified:		
3. Describe the error identified:		
PART 4: CERTIFICATION		
<i>In accordance with Public Act 86 of 2014, as amended, the undersigned hereby certifies to the Michigan Department of Treasury that the information provided above is accurate and documentation to substantiate the information has been attached to this form.</i>		
Printed Name	Signature	
Telephone Number	E-mail Address	Date

Return a completed and signed form along with substantiating documentation to TreasORTAPPT@michigan.gov by **March 31, 2024**.

If you are unable to submit via e-mail, fax to 517-335-3298, or mail the completed form to:

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

If you have any questions, call 517-335-7484.

Instructions for Correction of School Millage Rates or Other Errors for the 2023 Personal Property Tax Reimbursement Calculations (Form 5654)

Purpose of This Form

The Local Community Stabilization Authority Act (LCSA Act), 2014 Public Act 86, as amended, allows each municipality to review the current year personal property tax reimbursement calculations to determine if there are any errors in the reporting under section 13(4) of the LCSA Act, MCL 123.1353(4), or any calculation errors made by the Michigan Department of Treasury. The LCSA Act requires the municipality to notify the Michigan Department of Treasury, by March 31, of any errors identified and to provide substantiating documentation to the Michigan Department of Treasury.

Upon the Michigan Department of Treasury's review of the substantiating documentation and verification of the error(s), the Michigan Department of Treasury shall calculate the amount of the underpayment or overpayment for the 2023 personal property tax reimbursement in accordance with section 17(5) of the LCSA Act, MCL 123.1357(5). The amount of the underpayment or overpayment to the municipality for calendar year 2023 shall be added to the May 2024 personal property tax reimbursement. A net overpayment exceeding \$10,000 will be billed to the municipality by the Local Community Stabilization Authority. The municipality will repay the amount of the overpayment exceeding \$10,000 in three equal annual amounts (unless repaid sooner).

Definitions

“Essential services” means all of the following: ambulance services, fire services, police services, jail operations, and the funding of pensions for personnel providing ambulance, fire, police, and jail operations services (MCL 123.1345(j)).

“Ambulance services” means patient transport services, nontransport prehospital life support services, and advanced life support, paramedic, and medical first-responder services (MCL 123.1345(b)).

“Fire services” means services in the prevention and suppression of fire, homeland security response, hazardous materials response, rescue, fire marshal, and medical first-responder services (MCL 123.1345(k)).

“Police services” means law enforcement services for the prevention and detection of crime, the enforcement of laws and ordinances, homeland security response, and medical first-responder services (MCL 123.1345(u)).

“Jail operations” means all the following: the operation of a jail, holding cell, holding center, or lockup as those terms are defined in section 62 of the Corrections Code of 1953, 1953 PA 232, MCL 791.262 and the operation of a juvenile detention facility by the county juvenile agency as authorized under section 7 of the County Juvenile Agency Act, 1998 PA 518, MCL 45.627 (MCL 123.1345(p)).

General Instructions

Section 18(4) of the LCSA Act, MCL 123.1358(4), requires municipalities to notify the Michigan Department of Treasury of errors identified in the current year personal property tax reimbursement calculations.

This form was developed to assist municipalities in reporting the errors to the Michigan Department of Treasury. In addition to the form, the LCSA Act requires the municipality to provide documentation to substantiate the error in reporting or in the calculation of the personal property tax reimbursement.

This form should be used to report errors in the millage rate reporting under section 13(4) of the LCSA Act, MCL 123.1353(4), which include school district and intermediate school district debt millage rates reported on the *2023 School District and Intermediate School District (ISD) Debt Millage Rate for the 2023 Personal Property Tax Reimbursement Calculation* (Form 5451) and school district hold harmless millage rates reported on the *2023 Hold Harmless Millage Rate for the 2023 Personal Property Tax Reimbursement Calculation* (Form 5609), or to report errors made by the Michigan Department of Treasury in the personal property tax reimbursement calculations.

This form should not be used to report errors in the millage rates calculated by the Michigan Department of Treasury under section 13(5) of the LCSA Act, MCL 123.1353(5). The LCSA Act required municipalities to report these errors to the Michigan Department of Treasury by August 1, 2023, using the *Millage Rate Correction for the 2023 Personal Property Tax Reimbursement Calculations* (Form 5613).

This form should not be used to report errors in personal property taxable values reported under section 13(3) of the LCSA Act, MCL 123.1353(3). Errors in the 2023 personal property taxable values should be reported to the Michigan Department of Treasury by March 31, 2024, using the *Correction of 2023 Personal Property Taxable Values Used for the 2023 Personal Property Tax Reimbursement Calculations* (Form 5651). Modifications to the 2013, 2014, and 2015 personal property taxable values should be reported to the Michigan Department of Treasury by March 31, 2024, using the *Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2023 Personal Property Tax Reimbursement Calculations* (Form 5658). These forms can be found on the Michigan Department of Treasury's website at www.michigan.gov/pptreimbursement.

Line-By-Line Instructions

Lines not listed are explained on the form.

Part 2: Correction of a Reported School Millage Rate (Attach additional information if needed)

For each error identified by the school district or ISD, the school district or ISD should locate the applicable

line to report the millage error correction. The school district or ISD should enter the original value from the *School District & ISD — 2023 PPT Calculation by Millage — October 2023 and February 2024* report on the Michigan Department of Treasury’s website at www.michigan.gov/pptreimbursement and enter the corrected value from the substantiating documentation that is attached to this form.

Part 3: Correction of Other Errors (Attach additional information if needed)

For any other errors not reported in Part 2, the municipality should describe the error and enter the original value from the 2023 personal property tax reimbursement calculation, and/or other source and enter the corrected value from the substantiating documentation that is attached to this form.