

Small Business Taxpayer Exemption (SBTE) Taxing Unit Crosswalk Correction

Issued under the authority of Public Act 489 of 2000. Requested data is required for property tax reimbursement.

See instructions on Page 3.

PART 1: TAXING UNIT CROSSWALK CORRECTION TYPE			
Select the option below that best represents the type of correction being made to a taxing unit relationship.			
<input type="checkbox"/> Partial Correction <input type="checkbox"/> Full Removal <input type="checkbox"/> Full Addition			
PART 2: RELATED TAXING UNIT INFORMATION			
Complete the section below following the instructions provided on Page 3.			
Current Name	Current Code	Corrected Name	Corrected Code
County Name	County Code	County Name	County Code
City or Township Name	City or Township Code	City or Township Name	City or Township Code
Village Name	Village Code	Village Name	Village Code
Local School District Name	Local School District Code	Local School District Name	Local School District Code
Intermediate School District (ISD) Name	ISD Code	Intermediate School District (ISD) Name	ISD Code
Community College Name	Community College Code	Community College Name	Community College Code
Local Authority #1 Name	Local Authority #1 Code	Local Authority #1 Name	Local Authority #1 Code
Local Authority #2 Name	Local Authority #2 Code	Local Authority #2 Name	Local Authority #2 Code
Local Authority #3 Name	Local Authority #3 Code	Local Authority #3 Name	Local Authority #3 Code
Local Authority #4 Name	Local Authority #4 Code	Local Authority #4 Name	Local Authority #4 Code
Local Authority #5 Name	Local Authority #5 Code	Local Authority #5 Name	Local Authority #5 Code
Local Authority #6 Name	Local Authority #6 Code	Local Authority #6 Name	Local Authority #6 Code
Local Authority #7 Name	Local Authority #7 Code	Local Authority #7 Name	Local Authority #7 Code
Local Authority #8 Name	Local Authority #8 Code	Local Authority #8 Name	Local Authority #8 Code

PART 3: EXPLANATION

Briefly describe the correction reported in Part 2.

PART 4: TREASURER CERTIFICATION

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.

Signature		Date Signed
Printed Name	Title	
Email Address	Telephone Number	

Return a completed and signed form to **TREAS-ORTA-SBTE@michigan.gov** by **March 8, 2024**.

If you are unable to submit via e-mail, fax to 517-335-3298, or mail 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 Small Business Taxpayer Exemption (SBTE) Taxing Unit Crosswalk Correction (Form 6071)

Purpose of This Form

In Tax Year 2023, the Small Business Taxpayer Exemption (SBTE) was expanded to allow claims by taxpayers that own, lease, or possess eligible personal property having a combined true cash value equal to or greater than \$80,000 but less than \$180,000.

The Michigan Trust Fund Act, 2000 Public Act 489, requires the Michigan Department of Treasury (Treasury) to calculate and distribute SBTE reimbursements from the Local Government Reimbursement Fund to municipalities (i.e. taxing units) for personal property tax revenue lost as a result of the SBTE expansion in Tax Year 2023.

To ensure accurate distribution of SBTE reimbursements, Treasury has created a *2023 SBTE Taxing Unit Crosswalk* defining all potential relationships amongst taxing units that may be impacted by the SBTE claims. The *2023 SBTE Taxing Unit Crosswalk* is located under the heading “Taxing Unit Crosswalk,” on Treasury’s website at www.michigan.gov/taxes/property/ppt/sbte.

County and Local Treasurers are being asked to review the *2023 SBTE Taxing Unit Crosswalk* and notify Treasury of identified errors or omissions by filing this form, and substantiating documentation, by March 8, 2024.

Upon Treasury’s review of this form and substantiating documentation, Treasury will update the *2023 Taxing Unit Crosswalk* that will be used to calculate and distribute Tax Year 2023 SBTE reimbursements in May 2024.

Definitions

“Municipality” means that term as defined in section 5 of the local community stabilization authority act, 2014 PA 86, MCL 123.1345, which includes, but is not limited to, the following: counties, cities, villages, townships, local authorities, local school districts, intermediate school districts, community college districts, libraries, tax increment finance authorities, and other local and intergovernmental taxing units (MCL 12.253a).

General Instructions

This form was developed to assist municipalities in reporting inaccurate or omitted taxing unit relationships documented on the *2023 SBTE Taxing Unit Crosswalk* to Treasury. In addition to the form, Treasury requires the municipality to provide documentation to substantiate the error or omission in the *2023 SBTE Taxing Unit Crosswalk*.

Substantiating documentation accepted by Treasury includes, but is not limited to, 2023 summer and winter personal property tax bills generated using property tax software.

The municipality will need to complete multiple forms if more than one taxing unit relationship needs to be corrected.

Line-By-Line Instructions

Lines not listed are explained on the form.

Part 1: Taxing Unit Crosswalk Correction Type

For purposes of this form, the correction types are defined as follows:

Partial Correction: An existing taxing unit relationship on the *2023 SBTE Taxing Unit Crosswalk* needs to remain in the crosswalk but requires a correction for one of the following situations:

1. To correct taxing unit(s) (e.g., change from one ISD to another ISD), or
2. To remove taxing unit(s) (e.g., remove a community college district or local authority), or
3. To add taxing unit(s) (e.g., add a community college district or local authority).

Full Removal: An existing taxing unit relationship on the *2023 SBTE Taxing Unit Crosswalk* needs to be entirely removed from the crosswalk as there is no such relationship (i.e., a full row needs to be removed).

Full Addition: A taxing unit relationship that is not on the *2023 SBTE Taxing Unit Crosswalk* needs to be entirely added to the crosswalk (i.e., a full row needs to be added).

Part 2: Related Taxing Unit Information

Complete Part 2 following the instructions below for the type of correction being made.

For a Partial Correction of a taxing unit relationship:

Enter the current taxing unit relationship information from the existing row of the *2023 SBTE Taxing Unit Crosswalk* in the Current Name and Current Code columns.

Enter ALL the taxing unit relationship information from the substantiating documentation in the Corrected Name and Corrected Code columns.

The County, City or Township, Local School District, and Intermediate School District are required fields that must be completed in the Current and Corrected columns. The remaining fields are optional, as they may not apply.

For a Full Removal of a taxing unit relationship:

Enter the current taxing unit relationship information from the existing row of the *2023 SBTE Taxing Unit Crosswalk* in the Current Name and Current Code columns.

Leave the Corrected Name and Corrected Code columns blank.

For a Full Addition of a taxing unit relationship:

Leave the Current Name and Current Code columns blank.

Enter the new taxing unit relationship information from the substantiating documentation in the Corrected Name and Corrected Code columns.

The County, City or Township, Local School District, and Intermediate School District are required fields that must be completed. The remaining fields are optional, as they may not apply.