BS&A Software Instructions for Form 4626 for County Equalization Directors

Revised February 2022

Important Notes:

- Report 4626 contains taxable values for the local unit divided into subcategories such as school districts, levying villages, authorities, renaissance zones and expiring renaissance zones. This report is used in generating estimated property tax levies in compliance with MCL 207.12.

- A separate 4626 submission will need to be uploaded for each township and city in each county

- The 4626 files will need to be formatted and coded correctly for a successful upload

- The file type needed for upload is .CSV (comma delimited)

- All .CSV files must be saved to your computer

- A preload prep tool can be provided to each county to identify and correct issues that may arise. See the preload prep tool instructions for more information.

- If you have any problems or questions, please contact the State at (517) 335-7556 or **Rates@michigan.gov** or BS&A at (517) 641-8900.

How to Use the Preload Prep Tool if Needed

The Preload Prep Tool (PPT) will assist the county in identifying and fixing issues that interfere with a successful upload of a 4626 submission. Contact the State at (517) 335-7556 or at **Rates@michigan.gov** to obtain a copy of the PPT for your county. The tool will check for correct tax year, correct submission format, correct local unit coding and school coding, taxable value balance (total LU TV vs. total school district TV) and missing village values.

At this time the 4626 must be run from local unit database for the *current* tax year. If the local assessor has rolled their database over following the March Board of Review, then the 4626 will need to be run from the archived database.

1. Close all Excel files that you may have open on your computer.
2. Open the PPT.
3. Open the 4626 .CSV file generated from the local unit database that you wish to check.

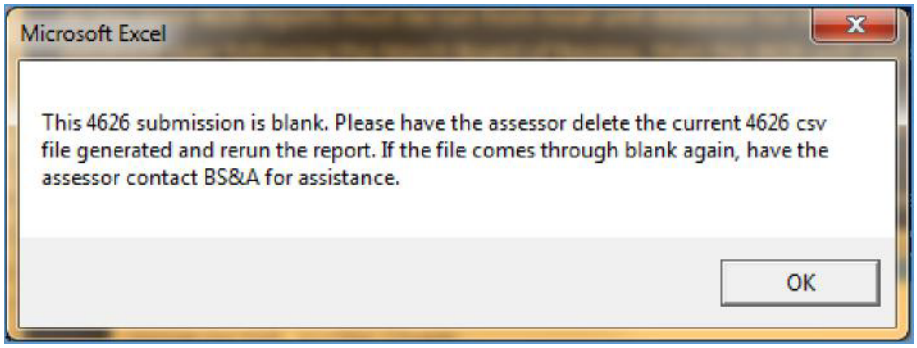
4. Select the local unit from the dropdown list shown in the PPT for the 4626 you're checking.

5. Click the "Check 4626" button in the PPT

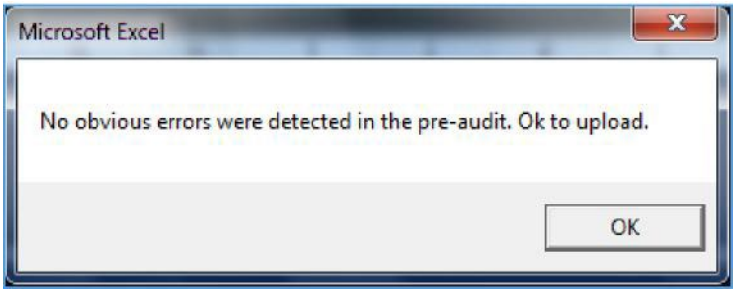
6. Confirm, by clicking "OK" that the desired local unit 4626 is selected for the .CSV file that is open.

7. The PPT will perform a scan on the .CSV file that is open on your computer and identify any potential problems. For problems identified that the PPT is unable to fix, you will receive a message box detailing the problem and the action needed to correct it.

    a. The following image is an example of a potential issue. You will also receive an error message if the 4626 submission(s) from the local unit is a different format other than .CSV file.



    b. The following image is the message you will receive if there were no problems detected:



How to Upload a 4626 .CSV File to the e-Equalization website

1. Login to the e-Equalization website at: **www.michigan.gov/stateequalization**

2. Click on "Upload Data"

3. Click the down arrow in the selection area and select "Taxable Values – L 4626"

4. Click the "Browse" button and locate the .CSV file that is saved on your computer.

5. Click “Upload”

    a. A successful upload will be identified with a green confirmation notification

    b. An unsuccessful upload will be identified with an orange error notification

    c. If you received an orange error notification, make the correction noted in the error message, or run the 4626 .CSV file through the preload prep tool and try uploading again.

    d. After correcting any issue(s) or error(s) reupload the file again. If you are unable to successfully upload, please contact BS&A at (517) 641-8900.

Viewing 4626 Taxable Values

The 4626 taxable values can be viewed and/or manually updated. Access to the 4626 taxable value area can be found under the “Review Forms / Enter Values” section:

Click on the “Worksheet L-4626” link that appears on the same line as the desired local unit to go to the 4626 Local Unit Values screen.

Local Unit Values

Local unit total taxable values are imported from the 4626. The following taxable values listed should be from the ad valorem roll, **excluding renaissance zone taxable values** for the current year.

All Classes Real Property TV = Total of ALL classes of real property only

All Classes Personal Property TV = Total of ALL classes of personal property only

All CIU Classes Real TV = Total of Commercial and Industrial classes of real property only

All CIU Classes Personal Property TV = Total of Commercial, Industrial and Utility classes of personal property only

Renaissance Zone Local Unit Values

Local unit total renaissance zone taxable values are imported from the 4626. The following taxable values listed should be from the ad valorem roll, **renaissance zone only taxable values** for the current year.

All Classes Real Property TV = Total of All classes of real property only

All Classes Personal Property TV = Total of All classes of personal property only

All CIU Classes Real TV = Total of Commercial and Industrial classes of real property only

All CIU Classes Personal Property TV = Total of Commercial, Industrial and Utility classes of personal property only

Schools

Total taxable values by school district are imported from the 4626. The following taxable values listed should be from the ad valorem roll, **excluding renaissance zone taxable values** for the current year. (See the image on the next page.)

All Classes Total TV = Total of All classes of real & personal property

All Classes NonHomestead= Total of All classes of real & personal property not exempted in part or whole from the school district NonHomestead operating millage

All CIU Classes Total TV = Total of Commercial, Industrial & Utility classes of real & personal property

All CIU Classes NonHomestead = Total of Commercial, Industrial & Utility classes of real & personal property not exempted in part or whole from the school district NonHomestead operating millage

Commercial Personal Property ONLY = Total of Commercial personal property only

Industrial Personal Property ONLY = Total of Industrial personal property only (Do not worry if the imported value is 0. Industrial Personal Property will eventually be reported on the 4626 but is not currently).

Renaissance Zone Schools

Total renaissance zone taxable values by school district are imported from the 4626. The following taxable values listed should be from the ad valorem roll, **renaissance zone only taxable values** for the current year.

All Classes Total TV = Total of All classes of real & personal property

All Classes Non-Homestead= Total of All classes of real & personal property not exempted in part or whole from the school district Non-Homestead operating millage

All CIU Classes Total TV = Total of Commercial, Industrial & Utility classes of real & personal property

All CIU Classes Non-Homestead = Total of Commercial, Industrial & Utility classes of real & personal property not exempted in part or whole from the school district Non-Homestead operating millage

Commercial Personal Property ONLY = Total of Commercial personal property only

Industrial Personal Property ONLY = Total of Industrial personal property only

Manually Adding Data into the 4626

Community Colleges

If a community college boundary for the local unit is consistent with the local school district(s) boundary or encompasses the entire local unit, no taxable values for community college will need to be uploaded or entered.

If a local unit levies millage for a community college and the boundary of the area where the millage is levied doesn't follow the township or city boundary or a specified school district(s), the taxable value for the college within the specified local unit will need to be entered.

How to Add a Community College:

1. If the college isn't already listed, it will need to be added. To add a community college for a local unit, click in the "Community College" dropdown box to activate it.

2. Locate the community college in the dropdown and click on it to select it. If you do not see the community college listed, please contact the State at 517-335-7556 or at **Rates@michigan.gov** to have it added.

3. Click the "Add" button to add the selected community college. The community college will be added in alphabetical order to those already listed on the screen. **If the local unit has a renaissance zone, make sure to also add the community college to the Renaissance Zone Community Colleges section**.

4. Click on the default "0" values and enter the following taxable values from the ad valorem roll, **excluding renaissance zone taxable values** for the current year.

   Taxable Value = Total of All classes of real & personal property

   Taxable Value CIU = Total of Commercial, Industrial & Utility classes of real & personal property

5. Click the "Save" button to save any data entered or any changes made.

Renaissance Zone Community Colleges

If a community college boundary for the local unit is consistent with the local school district(s) boundary or encompasses the entire local unit, no renaissance zone taxable values for community college will need to be uploaded or entered.

If a local unit levies millage for a community college and the boundary of the area where the millage is levied doesn't follow the township or city boundary or a specified school

district(s), the renaissance zone taxable values for the college within the specified local unit will need to be entered.

How to Add a Renaissance Zone Community College:

1. If the college isn't already listed, it will need to be added. To add a community college for a local unit, click in the "Community College" dropdown box to activate it.

2. Locate the community college and click on it to select it. If you do not see the community college listed, please contact the State at (517) 335-7556 or at **Rates@michigan.gov** to have it added.

3. Click the "Add" button to add the selected community college. The community college will be added in alphabetical order to those already listed on the screen.

4. Click on the default "0" values and enter the following taxable values from the ad valorem roll, **renaissance zone only taxable values** for the current year.

   Taxable Value = Total of All classes of real & personal property

   Taxable Value CIU = Total of Commercial, Industrial & Utility classes of real & personal property

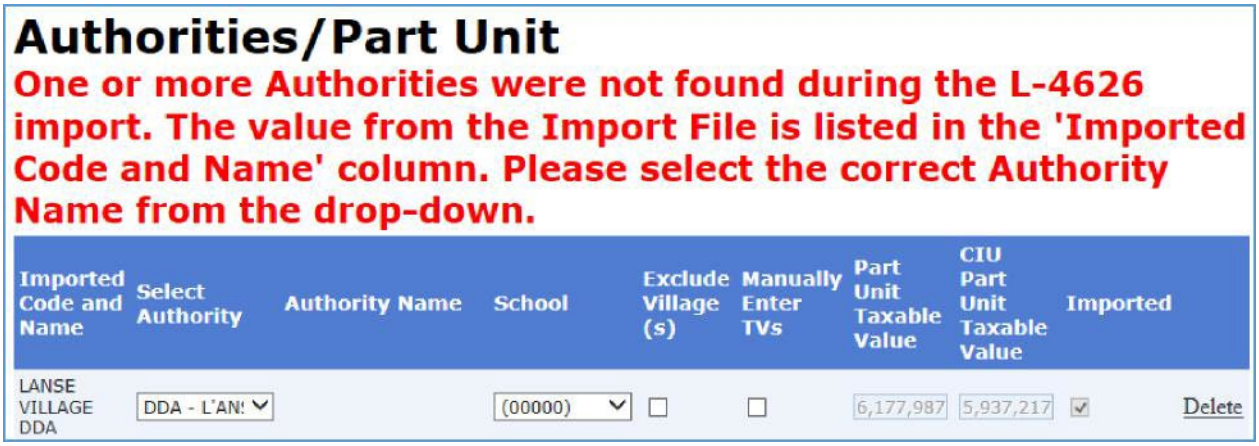
5. Click the "Save" button to save any data entered or any changes made.

Authorities / Part Unit Millage

Regardless of whether taxable values need to be entered or not, all authority and part unit levies should be identified and listed in this section. If the authority boundary for the local unit is consistent with the local school district(s) boundary or encompasses the entire local unit, the taxable values will automatically be populated with the 4626 upload and no taxable values for the authority will need to be entered.

If a local unit levies millage for an authority or other part unit levy and the boundary of the area where the millage is levied doesn't follow the entire township or city boundary or specified school district(s), the taxable value for the authority within the local unit will need to be entered.

If a 4626 is loaded that contains an authority whose name is not recognizable (for example it was preceded by a numeric code or spelled a different way), the Authorities section will be flagged in red as seen in the image below.



If the red message indicates the program wasn't able to correctly identify the authority on the uploaded 4626 follow the directions below.

1. Click in the "Select Authority"" dropdown and select the correct authority.
2. Click the "Save" button to save any data entered or any changes made. Clicking the "Save" button should remove the red message.

How to Add an Authority or Part Unit Levy:

If the authority or part unit levy isn't already listed, it will need to be added.

1. To add an authority or part unit levy for a local unit, click in the "Authority" dropdown box to activate it.

2. Locate the authority or part unit levy and click on it to select it. If you do not see the authority or part unit levy listed, please contact the State at 517-335-7556 or at **Rates@michigan.gov** to have it added.

3. Click the "Add" button to add the selected authority or part unit levy. The authority or part unit levy will be added in alphabetical order to those already listed on the screen. **If the local unit has a renaissance zone, make sure to also add the authority or part unit levy to the Renaissance Zone Authorities / Part Unit section.**

4. Make the applicable school selection in the "School" dropdown box:

    - If the authority millage is levied in **the entire local unit or in all school districts**, select "All School Districts in Unit" for the school.

    - If the boundary of the authority **follows a school district**, select the school district from the "School" dropdown box.

    - If the authority millage is levied **in more than one school district**, **but not the entire local unit**, add the authority for each school district where the authority millage is levied as demonstrated for the Lenawee District Library in

the image below.

- If the millage is being levied throughout the **entire township, but excludes the village(s)**, select “All School Districts in Unit” for the school.

- If the authority or part unit millage that is being levied **does not follow a school district and is not levied in the entire local unit,** the taxable value will need to be manually entered. Leave the default value of (00000) in the school box.

5. If the millage is being levied throughout **the entire township, but excludes the village(s)**, click the box below the header “Exclude Village(s)” to check it.

6. If the boundary for the authority levy or other part unit levy is not unit-wide, doesn’t follow a school district boundary and item 3 listed above doesn’t apply, you will need to manually enter values for this authority or part unit levy. Click the checkbox below the header “Manually Enter TVs” to check it. Click on the default “0” values and enter the following taxable values from the ad valorem roll, **excluding renaissance zone taxable values** for the current year.

   Part Unit Taxable Value = Total of All classes of real & personal property where the millage is levied

   CIU Part Unit Taxable Value = Total of Commercial, Industrial & Utility classes of real & personal property where the millage is levied

   NOTE: Taxable values for the authority or part unit levy will need to be entered only if the “Manually Enter TVs” box is checked.

7. Click the “Save” button to save any data entered or any changes made.

Renaissance Zone Authorities / Part Unit Levy

Authority and part unit levies need to be identified and listed in this section only if the local unit has renaissance zone property.

If the local unit has renaissance zone property, all authority and part unit levies should be identified and listed in this section regardless of whether taxable values need to be entered or not. If the authority boundary for the local unit is consistent with the local school district boundaries or encompasses the entire local unit, no taxable values for the authority will need to be manually entered.

If a local unit levies millage for an authority or other part unit levy and the boundary of the area where the millage is levied doesn’t follow the entire township or city boundary or a specified school district, the taxable value for the authority within the specified local unit will need to be manually entered.

How to Add a Renaissance Zone Authority or Renaissance Zone Part Unit Levy:

Follow steps 1 thru 7 of the **How to Add an Authority or Part Unit Levy** instructions.

Then continue with step 8.

8. If the boundary for the authority levy or other part unit levy is not unit-wide, doesn't follow a school district boundary and item 3 listed on page 13 doesn't apply, you will need to manually enter values for this authority or part unit levy. Click the checkbox below the header "Manually Enter TVs" to check it. Click on the default "0" values and enter the following taxable values from the ad valorem roll, renaissance zone taxable values only for the current year. (See the image on the next page.)

   Part Unit Taxable Value = Total of All classes of real & personal property where millage is levied

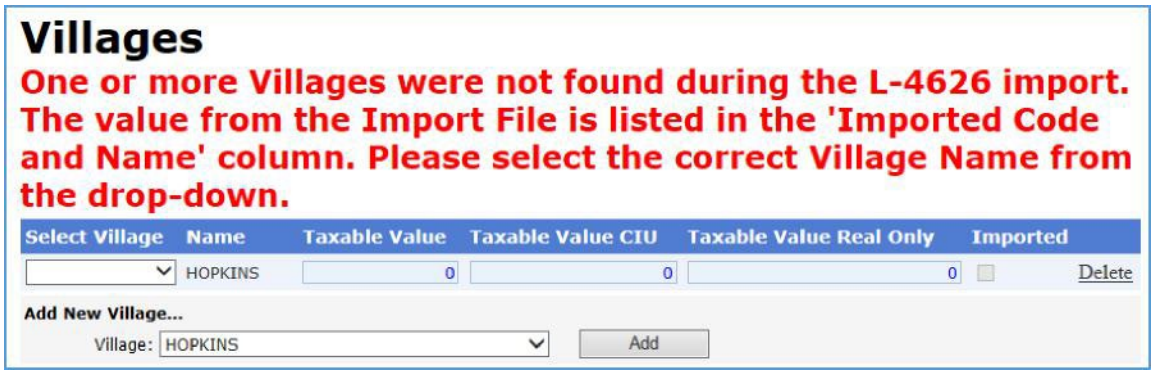
   CIU Part Unit Taxable Value = Total of Commercial, Industrial & Utility classes of real & personal property where millage is levied

9. Click the "Save" button to save any data entered or any changes made.

Villages

For townships that contain levying villages, the township 4626 should provide taxable value totals for the villages and those values will be imported with the 4626 uploads.

If a township 4626 is loaded and the expected village is not listed in the 4626 or the name of the village listed is not recognizable (for example it was preceded by a numeric code or spelled a different way), the village section will be flagged in red as seen in the image below. The Preload Prep Tool will correct village names on the 4626.



If the red message indicates it wasn't able to correctly identify the village on the uploaded 4626 either run the 4626 through the PPT to correct it and upload the 4626 again **or** follow the direction below.

1. Click in the "Select Village" dropdown and select the village contained in the specified township.

2. Enter the 3 required taxable value totals for the village if none were uploaded. The taxable values should be from the ad valorem roll**, excluding renaissance zone taxable values** for the current year.

   Taxable Value = Total of All classes real & personal property

   Taxable Value CIU = Total of Commercial, Industrial and Utility classes real & personal property

   Taxable Value Real Only = Total of All classes' real property only

3. Click the "Save" button to save any data entered or any changes made. Clicking the "Save" button should remove the red message.

How to Add a Village

If the village isn't already listed, it will need to be added.

1. To add a village for the township, click in the "Village" dropdown box to activate it.

2. Locate the village and click on it to select it. If you do not see the village listed, please contact the State at 517-335-7556 or at **Rates@michigan.gov** to have it added.

3. Click the "Add" button to add the selected village. The village will be added in alphabetical order to those already listed on the screen.

4. Enter the 3 required taxable value totals for the village. The taxable values should be from the ad valorem roll, **excluding renaissance zone taxable values** for the current year.

   Taxable Value = Total of All classes real & personal property

   Taxable Value CIU = Total of Commercial, Industrial and Utility classes real & personal property

   Taxable Value Real Only = Total of All classes' real property only

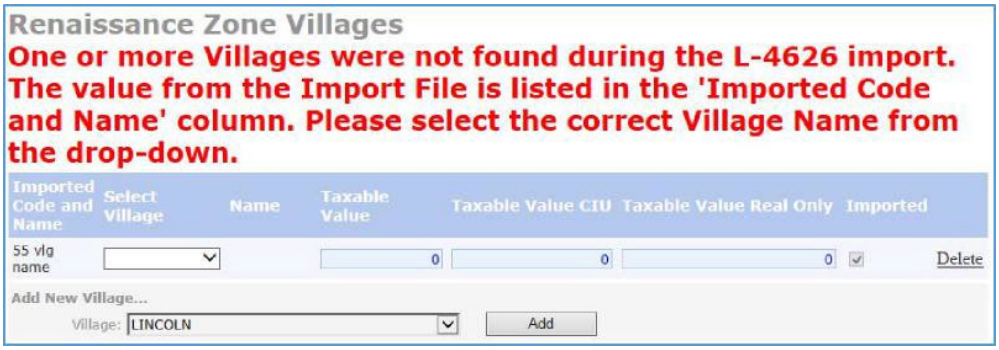
5. Click the "Save" button to save any data entered or any changes made.

Renaissance Zone Villages

For townships that contain levying villages, the township 4626 should provide renaissance zone taxable value totals for those villages. Those values are displayed in the "Renaissance Zone Villages" section.

If a township 4626 is loaded and the expected village is not listed in the 4626 or the name of the village listed is not recognizable (for example it was preceded by a numeric

code or spelled a different way), the village section will be flagged in red as seen in the image below. The Preload Prep Tool will correct village names on the 4626.



If the red message indicates it wasn't able to correctly identify the village on the uploaded 4626 either run the 4626 through the Preload Prep Tool to correct it and upload the 4626 again **or** follow the directions below.

1. Click in the "Select Village" dropdown and select the village contained in the specified township.

2. Enter the 3 required taxable value totals for the village. The taxable values should be from the ad valorem roll, **renaissance zone taxable values only** for the current year.

   Taxable Value = Total of All classes real & personal property

   Taxable Value CIU = Total of Commercial, Industrial and Utility classes real & personal property

   Taxable Value Real Only = Total of All classes' real property only

3. Click the "Save" button to save any data entered or any changes made.

How to Add a Renaissance Zone Village

If the village isn't already listed, it will need to be added.

1. To add a village for this township, click in the "Village" dropdown box to activate it.

2. Locate the village and click on it to select it. If you do not see the village listed, please contact the State at 517-335-4456 or at **Rates@michigan.gov** to have it added.

3. Click the "Add" button to add the selected village. The village will be added in alphabetical order to those already listed on the screen.

4. Enter the 3 required taxable value totals for the village. The taxable values should be from the ad valorem roll, **renaissance zone taxable values only** for the current year.

   Taxable Value = Total of All classes real & personal property

Taxable Value CIU = Total of Commercial, Industrial and Utility classes real & personal property

Taxable Value Real Only = Total of All classes' real property only

5. Click the "Save" button to save any data entered or any changes made.

Expiring Renaissance Zones

During the last 3 years of a renaissance zone exemption the parcels will enter a phase-out period where the millage exemption will be reduced by 25% a year [MCL 125.2689(3)].

The following local unit renaissance zone phase-out taxable values and phase-out percentages are imported from the 4626. The taxable values listed should be from the ad valorem roll, **expiring renaissance zone taxable values only** for the current year.

AP TV = Total of All classes real & personal property

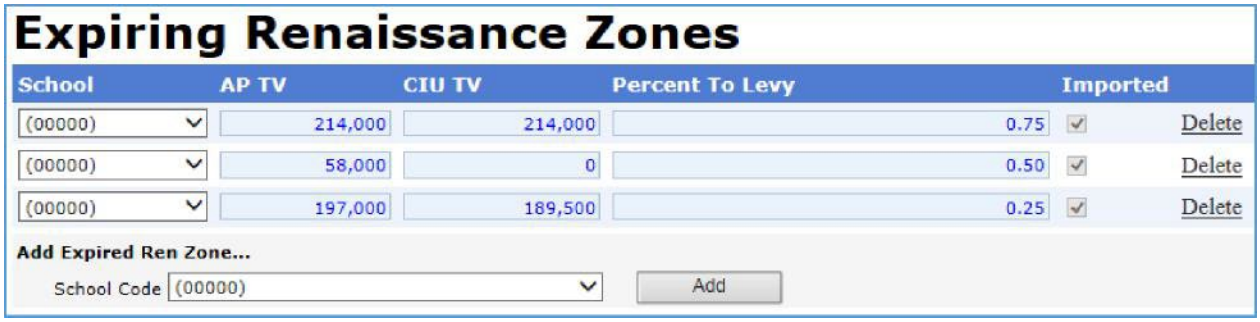
CIU TV = Total of Commercial, Industrial and Utility classes real & personal property

Percent to Levy =

Year 1 of the phase-out = .25 (25% of previously exempt millage will be levied on the property)

Year 2 of the phase-out = .50 (50% of previously exempt millage will be levied on the property)

Year 3 and final year of the exemption = .75 (75% of previously exempt millage will be levied on the property)



Clarifying Information Uploaded for an Expiring Renaissance Zone

If the school district for the property with the expiring renaissance zone exemption isn't listed next to the imported taxable values:

1. Click on the dropdown under the "School" header to activate it.

2. Locate the school district where the expiring renaissance zone property is

located* and click on it to select it.

*NOTE: If the expiring renaissance zone is located within two or more school districts, each school district should be listed separately with the corresponding taxable value contained within that school district.

3. Click the “Save” button to save any data entered or any changes made.

How to Add an Expiring Renaissance Zone

If the taxable values weren’t imported with the 4626:

1. Click on the “School Code” dropdown to activate it and select the desired school district where the property is located*, then click the “Add” button.

2. Click on the default “0” values and enter the following taxable values from the ad valorem roll, **expiring renaissance zone taxable values <u>only</u>** for the current year **.

   AP TV = Total of All classes real & personal property

   CIU TV = Total of Commercial, Industrial and Utility classes real & personal property

   **NOTE: If the local unit has renaissance zones expiring in different years, the taxable values for each year in which the exemption expires should be listed separately. Notice in the example image on the previous page, the AP TV of $214,000 is listed with 75% of previously exempted millage to be levied. This exemption is due to expire on December 31st of the current year. The AP TV of $58,000 is listed with 50% to levy. This exemption is due to expire on December 31st of next year. The AP TV of $197,000 is listed with 25% to levy. This exemption is due to expire on December 31st two years from now.

3. Click on the default “0” value for the “Percent to Levy” and enter the corresponding fraction from the table below:
   a. For the Tax Year that is 2 Years Before the Final Year of Designation as a Renaissance Zone, the Percentage of Previously Exempt Millage to be Levied Shall Be **25%**
   b. For the Tax Year that is Immediately Preceding the Final Year of Designation as a Renaissance Zone, the Percentage of Previously Exempt Millage to be Levied Shall Be **50%**
   c. For the Tax Year that is the Final Year of Designation as a Renaissance Zone, the Percentage of Previously Exempt Millage to be levied shall be **75%**

4. To remove an unnecessary row, click the “Delete” at the end of the row.

5. Click the “Save” button to save any data entered or any changes made.

Delete an Unneeded Line

To delete an unneeded line item, click “Delete” at the end of the unneeded line.

Click the “Save” button to save changes made.

Additional Comments

There is an “Additional Comments” section at the bottom of the Form L-4626 Worksheet screen for you to use if you need to provide additional information pertaining to the taxable values that were uploaded or entered. The State may also enter comments here concerning a specific situation within a given local unit.

Submission

The due date for submission of all 4626 taxable value uploads and taxable value entry will be at the same time 4046 uploads are made to the e-Equalization site. Beginning with the 2016 tax year, local assessors will be directed to submit their 4626 directly to their county equalization department following the March Board of Review. The 4046 and 4626 submissions should be uploaded to the e-File site all at the same time **by the 3rd Monday in April**. If any county or state equalization factors are received that affect taxable values, the 4046 and 4626 submissions can be reloaded with the corrected values.

After all entry is complete, click Submit / Submit L-4626.