

Correction of 2025 Ad Valorem Taxable Values Used for the FY 2026 Statutory Revenue Sharing Payments

Issued under the authority of Public Act 22 of 2025, Section 952(4) and 955(3).

See instructions on page 2.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name		County Name	
Local Unit Type (County, City, Village, Township)			Local Unit Code
PART 2: CORRECTION OF THE 2025 AD VALOREM TAXABLE VALUES AS REPORTED BY THE COUNTY EQUALIZATION DIRECTOR			
<i>Note: The 2025 Ad Valorem Taxable Values represent the total real and personal property taxable values as of State Equalization in May 2025 (as reported on Form 4626).</i>			
	Total Ad Valorem Taxable Value	Total Village Ad Valorem Taxable Value within the Township	Net Ad Valorem Taxable Value
1. Current 2025 Ad Valorem Taxable Value			
2. Corrected 2025 Ad Valorem Taxable Value			
PART 3: LOCAL UNIT CERTIFICATION			
<i>The undersigned hereby certifies that the information provided above is accurate, documentation to substantiate the information has been attached to this form, and that notification of the correction has been exchanged between the local unit and the county.</i>			
Printed Name		Title	Signature
Telephone Number	Email Address		Date

Return a completed and signed form along with substantiating documentation to the Michigan Department of Treasury via email to TreasRevenueSharing@michigan.gov by **March 31, 2026**.

If you are unable to submit via email, fax to 517-335-3298, or mail to:

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

If the City, Village, or Township initiates Form 6167:

Provide a copy to the County Equalization Director and Treasurer to notify them of a possible impact on the county's FY 2026 statutory revenue sharing payment.

If the County initiates Form 6167:

Provide a copy to the Local Assessor and Treasurer to notify them of a possible impact on the local unit's FY 2026 statutory revenue sharing payment.

If you have questions, call 517-335-7484 or email TreasRevenueSharing@michigan.gov.

Instructions for Form 6167

Correction of 2025 Ad Valorem Taxable Values Used for the FY 2026 Statutory Revenue Sharing Payments

Purpose of This Form

The FY 2026 Statutory Revenue Sharing programs include payments based on taxable values.

The Michigan Department of Treasury has compiled the 2025 ad valorem taxable values for each city, village, township, and county and published them on Treasury's [Statutory Revenue Sharing website](#). These taxable values will be used to calculate Statutory Revenue Sharing payments.

If the city, village, township, or county identifies an **error** in the 2025 ad valorem taxable values, it must notify the Michigan Department of Treasury by filing this form and providing substantiating documentation.

The corrected ad valorem taxable value will be included in the June 2026 Statutory Revenue Sharing payment calculation.

General Instructions

This form was developed to assist local units in reporting to Treasury inaccurate 2025 ad valorem taxable values that will be used in the calculation of the FY 2026 Revenue Sharing payments.

Do not file this form if the taxable values are **correct** on the *FY 2026 Statutory Revenue Sharing (CVT) - 2025 Ad Valorem Taxable Values* report and *FY 2026 Statutory Revenue Sharing (County) - 2025 Ad Valorem Taxable Values* report located on Treasury's [Statutory Revenue Sharing website](#).

Complete and submit this form, including substantiating documentation, by **March 31, 2026**, if the taxable values are **incorrect** on the *FY 2026 Statutory Revenue Sharing (CVT) - 2025 Ad Valorem Taxable Values* report and *FY 2026 Statutory Revenue Sharing (County) - 2025 Ad Valorem Taxable Values* report located on Treasury's [Statutory Revenue Sharing website](#).

Substantiating documentation accepted by Treasury is a *2025 Miscellaneous Totals/Statistics Report* based on an ad valorem population. The total taxable value can be found on the "S.E.V., Taxable and Capped Values" page under the "BOR Tax" column. The date on all substantiating documentation must support that the corrected taxable value entered in Part 2 of the form was the taxable value **as of the State Equalization in May 2025**.

NOTE: For a **township with a village(s)**, the township must provide multiple *2025 Miscellaneous Totals/Statistics Reports*:

- the township's **total** taxable value, including the village(s) taxable value(s) and,
- each village's **total** taxable value.

Line-By-Line Instructions

Lines not listed are explained on the form.

Part 1: Local Unit Information

Enter your local unit's name, the county in which the local unit is located, local unit type, and local unit code.

Part 2: Correction of the 2025 Ad Valorem Taxable Values as Reported by the County Equalization Director

Line 1: Enter the current 2025 ad valorem taxable value in the appropriate columns.

The current 2025 ad valorem taxable value must be obtained from the *FY 2026 Statutory Revenue Sharing (CVT) - 2025 Ad Valorem Taxable Values* report and *FY 2026 Statutory Revenue Sharing (County) - 2025 Ad Valorem Taxable Values* report located on Treasury's [Statutory Revenue Sharing website](#).

Line 2: Enter the corrected 2025 ad valorem taxable value in the appropriate columns.

The corrected 2025 taxable value must be as of the State Equalization in May 2025.

Attach, to this form, documentation to substantiate the taxable value(s) that were corrected.