



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: December 18, 2020

TO: Senator Roger Victory, Chair, Senate Appropriations Subcommittee on General Government
Representative Mike Quigley, Chair, House Appropriations Subcommittee on General Government
Chris Kolb, State Budget Director
Christopher Harkins, Director, Senate Fiscal Agency
Mary Ann Cleary, Director, House Fiscal Agency

FROM: Joyce A. Parker, Deputy Treasurer

SUBJECT: Principal Residence Exemption 2020 Audit Report

Attached please find one copy of the Principal Residence Exemption Compliance Program 2020 Report. The report is required by Public Act 166 of 2020, the General Government Appropriations Act. Section 924 of the Act provides as follows:

(1) In addition to the funds appropriated in part 1, the department of treasury may receive and expend principal residence audit fund revenue for administration of principal residence audits under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.

(2) The department of treasury shall submit a report for the immediately preceding fiscal year to the state budget director, the chairpersons of the relevant appropriations subcommittees, and the senate and house fiscal agencies not later than December 31 stating the amount of exemptions denied and the revenue received under the program.

Attachments

cc: Aaron Keel, Director of Legislative Affairs
Heather S. Frick, Director, Bureau of Local Government and School Services
Larry Steckelberg, Administrator, Community Services Division

Principal Residence Exemption Audit Report

Background

Audit Cycles. Pursuant to Section 7cc(10) of Public Act 206 of 1893, the General Property Tax Act, the Department of Treasury (Department) is required to conduct audits of principal residence exemptions in any county which elects not to do so, unless the Department enters into an agreement with the assessor of a given tax-collecting unit of local government within that county. Election by counties whether or not to conduct such audits initially occurred on a biennial basis. Public Act 198 of 2008 amended Section 7cc(10) to require counties to notify the Department in advance of their election for the next audit cycle and changed the audit cycle from a two-year to a five-year period. See Appendices 1 through 4 for detailed lists of audited counties in 2017, 2018, 2019, and 2020 including those opt-in counties selected for audit. In 2019, the election by counties opened and 35 counties elected to conduct principal residence exemption audits with 48 counties requiring the Department to conduct audits for the next five years.

State Contract. On September 15, 2006, the Department executed a contract with Tax Management Associates, Incorporated to develop an audit program and conduct principal residence exemption audits for the 30 counties for which the Department initially was responsible. A three-year contract was approved by the State Administrative Board for approximately \$3.0 million. The contract had been funded through \$500,000 annually appropriated for fiscal years 2007 through 2009, together with \$750,000 authorized to be carried forward from the 2006 fiscal year and other Department appropriations. The Department amended the contract for 2008 and 2009 to reflect the change in counties that opted not to conduct their own audits and for which the Department was therefore responsible. In 2011, the contract was rebid and a new three-year contract (through fiscal year 2014) with Tax Management Associates was signed with the option for two, one-year extensions. In 2014, a one-year extension for 2015 was granted and then in 2015, a one-year extension for 2016 was granted. In 2016, a new three-year contract (through fiscal year 2019) with Tax Management Associates was signed with the option for five, one-year extensions. In 2019, the five, one-year extensions, were exercised extending the contract through fiscal year 2024.

Audit Program

Contract Activity. During a given audit period, Tax Management Associates creates a database with approximately 99 percent of the property tax records for all Michigan counties. Review and analysis of the parcel records, including some comparisons with State data, provides the active audit parcels for an audit period. Table 1 provides information relating to contract activity for 2017, 2018, 2019, and 2020 audits.

During the audit, questionnaires are sent to property owners and, in some cases, parcel information is sent to local assessors for additional review. All returned questionnaires and local assessor reviews are processed, with approximately 70 percent of them resulting in some form of contact from taxpayers, whether by telephone call to the contact center established by the contractor, a returned questionnaire, supplemental taxpayer information, e-mail, or a combination of several forms of contact.

Parcels are then categorized and reported in three general groups: (1) those owned by individuals who owned more than one parcel but who were receiving principal residence exemptions on all the parcels owned, (2) parcels owned by an entity other than an individual, and (3) parcels identified by property classification as nonresidential or that did not otherwise qualify for exemption.

Exemptions Denied. The Department issued 7,212 principal residence exemption denials based upon audits conducted in 2020, issued 8,973 denials based upon audits conducted in 2019, issued 8,274 denials based upon audits conducted in 2018, and issued 6,854 denials based upon audits conducted in 2017. A comparison of the denials issued for 2017, 2018, 2019, and 2020 audits, including the basis for the denials by category, is set out in Table 2. An audit summary, by county, for the same years is attached to this report as appendices.

Under provisions of Public Act 206 of 1893, the General Property Tax Act, a taxpayer may appeal a denial of his or her principal residence exemption. The Department continues to receive appeals of the 2020 denials with approximately 656 received as of November 30, 2020, with more expected. The Department received 1,158 appeals from the 2019 audit. Of those 2019 appeals, 225 were overturned and another 61 were partially overturned. The Department received 1,302 appeals from the 2018 audit. Of those 2018 appeals, 271 were overturned and another 70 were partially overturned. The Department received 1,075 appeals from the 2017 audit. Of those 2017 appeals, 212 were overturned and another 84 were partially overturned.

Revenue Received. Table 3 presents potential savings to the School Aid Fund and potential interest revenue resulting from the 2017, 2018, 2019, and 2020 audits. The estimates are based on assessment data gathered by Tax Management Associates during the audit process. However, several factors appear to be impacting the actual savings and interest collections, as well as the timing of the realization of those savings and interest revenue.

First, there is the matter of statutory timeframes for the denial and billing process. As audits are finalized, denials are processed by Treasury staff and notification of those denials are forwarded to the unit of local government in which the property is located, and to the property owner who has the right to appeal the denial. The local treasurer, or county treasurer, depending upon who has possession of the tax roll, is responsible for billing property owners any supplemental taxes and monthly interest computed from the date the taxes were last payable without interest and penalty within 30 days of receiving a denial. A taxpayer then has 60 days to remit the supplemental taxes and interest without accruing additional interest. For the 2020 Fiscal Year, the Department received \$2,323,328.45 in late interest from local units and bona fide purchaser billings.

Second, there is the matter of taxable valuation adjustments. County treasurers are responsible for reporting any upward adjustment in taxable valuations that result from principal residence exemptions being denied to the Department of Education. The timing of when such adjustments are reported generally tends to vary by county treasurer. The timeliness with which these taxable valuation adjustments are reported will determine when savings to the School Aid Fund are realized. Although the Department of Treasury recommends county treasurers make taxable valuation adjustments associated with the denials in a timely manner, it is general practice of county treasurers to bill first, collect, and then make adjustments. In addition, it is their practice to make adjustments to the current tax roll after the tax roll has been turned over to the counties by the local units, usually after the first of March following the tax year in question. Therefore, it is anticipated that many of the necessary adjustments related to audit activity will not occur until later in the year following the completion of audits for a given year.

Finally, there is the matter of the property owner appeal process. A property owner has the right to appeal the denial of his or her principal residence exemption to the Department of Treasury within 35 days of the receipt of the notice of denial. As noted earlier, the Department has received 656 appeals from property owners from the 2020 audit, 1,158 appeals from property owners from the 2019 audit, 1,302 appeals from

the 2018 audit, and 1,075 appeals from the 2017 audit. These appeals have been, or are being, reviewed to determine if the principal residence exemptions should be reinstated. However, a property owner may also appeal any final decision rendered by the Department of Treasury to the Small Claims Division of the Michigan Tax Tribunal within 35 days of the final decision. The timeliness and outcome of any appeals affect the actual savings realized by the School Aid Fund and interest revenue.

Leads. In addition to audit requirements, the General Property Tax Act requires the Department to provide a “leads list” of potentially questionable principal residence exemptions to counties that have elected to conduct their own principal residence exemption audits. In 2020, the Department sent 714 leads to opt-in counties.

In an outreach effort and to further facilitate understanding of the evolution of principal residence exemptions, the Department in the past conducted several training sessions statewide attended by hundreds of county and local government officials. However, with the Covid-19 pandemic, training sessions were limited to online sessions associated with assessor certification.

Table 1

Principal Residence Exemption Audit Contract Activity

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Counties Reviewed:	60	67	68	66
Parcels Reviewed:	4,442,692	4,622,539	4,597,530	4,471,969
Exemptions Reviewed:	2,702,092	2,782,289	2,797,633	2,703,841
Active Audit Parcels:	35,420	30,227	38,026	30,512
Questionnaires Mailed:	9,287	11,384	10,963	8,543

Table 2

Principal Residence Exemption Denials by Basis

<u>Basis for Denial:</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Unqualified Land:	219	451	263	228
Rental Property:	495	665	719	582
Partial Exemption Granted:	33	58	42	36
Not Owner Occupied:	1,914	2,611	2,691	2,129
Non-Resident Owned Property:	281	430	190	262
Property Owned By Company:	<u>233</u>	<u>172</u>	<u>184</u>	<u>87</u>
Denials:	3,175	4,387	4,089	3,324
Failure to Respond to Request for Information:	<u>3,679</u>	<u>3,887</u>	<u>4,884</u>	<u>3,888</u>
Total Denials:	6,854	8,274	8,973	7,212

Table 3**Potential Revenue Estimates from Principal Residence Exemption Audits**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Potential School Aid Fund Savings From Additional Taxes:	\$13.2 MM	\$18.6 MM	\$24.6 MM	\$15.8 MM
Potential Interest Charges Applied to Additional Taxes:	\$3.0 MM	\$4.6 MM	\$6.1 MM	\$3.7 MM
Total	<u>\$16.2 MM</u>	<u>\$23.2 MM</u>	<u>\$30.7 MM</u>	<u>\$19.5 MM</u>
Potential Interest Available For Deposit Into the Principal Residence Property Tax Exemption Audit Fund:	\$2.1 MM	\$3.2 MM	\$4.3 MM	\$2.6 MM

APPENDIX 1
Michigan Department of Treasury
2017 PRE Audit
Denials By County

	COMPANY NAME	RENTAL PROPERTY	UNQUALIFIED LAND	NON-RESIDENT	NOT OWNER OCCUPIED	PARTIAL EXEMPTION	FAILURE TO RESPOND	TOTALS
ALCONA^	0	0	0	3	1	0	0	4
ALLEGAN*	9	3	6	9	19	1	30	77
ALPENA	2	1	3	1	6	0	3	16
ANTRIM	1	1	2	1	9	0	5	19
BARAGA	0	0	2	0	2	0	2	6
BARRY	0	2	1	5	12	0	15	35
BAY	2	3	1	0	26	1	22	55
BERRIEN*	35	44	48	67	170	0	295	659
BRANCH	1	0	0	3	6	1	14	25
CALHOUN*	0	0	2	4	4	0	21	31
CASS*	2	4	4	14	15	0	35	74
CHARLEVOIX	2	0	0	1	11	0	10	24
CHEBOYGAN*	0	7	14	8	91	4	101	225
CHIPPEWA	3	0	1	4	15	0	18	41
CLARE	0	2	1	0	12	0	19	34
CLINTON	1	0	0	0	4	0	9	14
CRAWFORD	2	0	0	1	3	0	7	13
DICKINSON	0	1	1	0	3	0	10	15
EATON*	4	2	3	1	4	0	18	32
EMMET*	0	1	0	4	5	1	11	22
GENESEE	1	9	3	4	26	0	58	101
HILLSDALE	6	2	1	2	7	0	25	43
HOUGHTON	0	1	2	2	10	0	4	19
HURON	1	0	2	1	3	0	8	15
INGHAM*	4	3	1	5	21	1	44	79
IONIA*	7	3	2	2	75	0	81	170
IOSCO	1	0	4	0	6	0	1	12
IRON	2	1	1	2	6	0	7	19
JACKSON	15	1	5	3	10	0	20	54
KALAMAZOO	3	15	26	12	36	1	82	175
KENT*	3	2	3	6	24	0	26	64
KEWEENAW	0	0	0	0	1	0	0	1
LAKE	1	0	0	2	4	0	6	13
LEELANAU*	1	3	5	3	30	2	22	66
LENAWEE*	1	0	0	2	5	0	9	17
LIVINGSTON*	1	9	2	3	20	0	22	57
LUCE	0	0	0	0	2	0	3	5
MACOMB	5	29	3	12	85	1	132	267
MASON	1	7	5	10	86	5	143	257
MENOMINEE	3	0	2	0	2	0	4	11
MIDLAND^	0	0	0	1	1	0	1	3
MISSAUKEE	3	0	0	1	1	0	6	11
MONROE	0	4	0	1	13	0	20	38
MONTCALM*	2	1	2	0	3	0	7	15
MONTMORENCY*	1	0	2	1	6	0	10	20
MUSKEGON*	3	0	0	6	10	0	5	24
NEWAYGO*	3	30	14	6	176	2	187	418
OAKLAND*	8	22	0	10	71	0	109	220
OCEANA	3	3	4	1	7	0	12	30
OGEMAW^	0	0	0	0	1	0	2	3
ONTONAGON	1	0	0	1	2	0	0	4
OSCODA	1	1	0	0	9	0	6	17
OTSEGO	1	2	2	0	2	0	5	12
OTTAWA	3	4	3	1	10	0	15	36
PRESQUE ISLE	0	0	3	0	2	1	3	9
SAGINAW*	4	5	2	0	27	0	63	101
SANILAC	3	0	2	0	5	0	12	22
SHIAWASSEE	2	6	1	1	26	0	29	65
ST. CLAIR^	0	1	0	1	2	0	5	9
ST. JOSEPH	4	6	1	12	26	0	34	83
TUSCOLA*	5	7	7	5	101	0	83	208
WASHTENAW	5	11	2	6	25	1	38	88
WAYNE	61	235	17	25	488	10	1,643	2,479
WEXFORD	0	1	1	5	23	1	42	73
TOTALS	233	495	219	281	1,914	33	3,679	6,854

*Opt-in county selected for audit

^Counties audited in 2016 only with carryover denials in 2017

APPENDIX 2
Michigan Department of Treasury
2018 PRE Audit
Denials By County

	COMPANY NAME	RENTAL PROPERTY	UNQUALIFIED LAND	NON-RESIDENT	NOT OWNER OCCUPIED	PARTIAL EXEMPTION	FAILURE TO RESPOND	TOTALS
ALLEGAN*	3	8	18	30	42	1	40	142
ALPENA	0	2	2	1	5	0	15	25
ANTRIM	0	2	12	7	20	0	11	52
BARAGA	0	0	2	4	4	0	9	19
BARRY	2	2	5	1	18	2	14	44
BAY	3	34	17	11	176	2	152	395
BERRIEN*	12	22	10	18	65	2	120	249
BRANCH	0	7	2	6	15	3	14	47
CASS*	2	9	16	28	35	0	76	166
CHARLEVOIX	2	1	7	5	21	0	20	56
CHEBOYGAN*	17	0	4	1	12	1	16	51
CHIPPEWA	4	2	20	17	40	2	34	119
CLARE	1	8	14	3	24	0	33	83
CLINTON	0	11	9	2	71	3	69	165
CRAWFORD	0	1	0	0	5	0	2	8
DICKINSON	1	1	11	5	12	0	14	44
EATON*	2	5	0	0	17	3	23	50
EMMET*	0	0	0	0	2	0	6	8
GENESEE	0	41	2	10	95	0	178	326
GLADWIN*	2	1	6	2	18	0	17	46
HILLSDALE	0	10	23	10	18	0	46	107
HOUGHTON	1	2	6	6	9	2	9	35
HURON	1	2	4	1	11	0	8	27
INGHAM*	2	9	5	9	35	0	66	126
IONIA*	0	3	0	0	5	1	12	21
IOSCO	0	0	2	1	12	0	9	24
IRON	0	1	9	14	20	0	18	62
JACKSON	3	11	0	3	21	0	24	62
KALAMAZOO	1	15	7	5	40	1	50	119
KALKASKA*	0	1	1	1	4	0	1	8
KENT*	2	5	1	3	24	1	21	57
KEWEENAW	0	0	0	1	4	0	1	6
LAKE	0	0	4	2	23	0	16	45
LAPEER*	3	1	0	0	6	0	5	15
LEELANAU*	0	1	7	1	40	3	23	75
LIVINGSTON*	0	5	4	7	18	1	39	74
LUCE	0	1	4	4	13	0	5	27
MACKINAC*	0	1	5	8	12	0	6	32
MACOMB	2	43	1	6	82	1	108	243
MANISTEE*	5	0	7	2	6	0	15	35
MARQUETTE*	3	7	13	4	14	0	45	86
MASON	1	2	16	2	49	2	40	112
MECOSTA*	3	3	0	0	7	0	16	29
MENOMINEE	1	0	4	4	11	0	16	36
MISSAUKEE	1	1	5	1	11	0	7	26
MONROE	1	2	2	5	12	0	21	43
MONTCALM*	1	5	0	1	6	0	17	30
MONTMORENCY*	0	0	1	1	12	0	10	24
MUSKEGON*	0	16	9	4	171	2	269	471
NEWAYGO*	3	0	5	0	9	0	10	27
OAKLAND*	15	45	9	25	120	0	224	438
OCEANA	1	2	7	6	15	1	26	58
ONTONAGON	0	0	0	0	1	0	0	1
OSCODA	0	1	1	0	4	0	4	10
OTSEGO	0	3	5	1	10	0	8	27
OTTAWA	1	6	12	2	26	0	10	57
PRESQUE ISLE	0	1	5	0	4	0	6	16
SAGINAW*	1	7	1	2	29	0	35	75
SANILAC	0	3	4	1	12	0	17	37
SCHOOLCRAFT*	3	1	0	0	6	0	2	12
SHIAWASSEE	1	10	5	1	23	0	23	63
ST. CLAIR^	0	0	0	0	0	0	1	1
ST. JOSEPH	0	11	20	14	33	0	33	111
TUSCOLA*	0	11	10	3	12	1	27	64
VAN BUREN	25	37	42	52	224	2	323	705
WASHTENAW	1	9	3	3	47	2	47	112
WAYNE	37	212	21	59	634	19	1,283	2,265
WEXFORD	2	2	4	4	9	0	22	43
TOTALS	172	665	451	430	2,611	58	3,887	8,274

*Opt-in county selected for audit

^County not audited in 2017 but with one audit request resulting in a denial

APPENDIX 3
Michigan Department of Treasury
2019 PRE Audit
Denials By County

	COMPANY NAME	RENTAL PROPERTY	UNQUALIFIED LAND	NON-RESIDENT	NOT OWNER OCCUPIED	PARTIAL EXEMPTION	FAILURE TO RESPOND	TOTALS
ALLEGAN*	3	5	5	2	19	2	21	57
ALPENA	0	3	0	0	6	0	6	15
ANTRIM	1	2	3	1	6	0	8	21
ARENAC*	4	10	20	2	78	1	93	208
BARAGA	0	0	1	0	3	0	0	4
BARRY	1	3	5	0	14	0	12	35
BAY	2	4	1	0	10	0	9	26
BENZIE*	2	7	11	8	75	0	58	161
BERRIEN*	2	4	3	1	22	0	59	91
BRANCH	0	2	0	0	4	0	6	12
CASS*	2	5	5	0	17	0	26	55
CHARLEVOIX	2	4	4	3	16	0	10	39
CHEBOYGAN*	0	2	2	0	7	0	4	15
CHIPPEWA	1	1	3	0	14	0	9	28
CLARE	0	0	7	1	10	0	14	32
CLINTON	2	0	1	0	1	2	3	9
CRAWFORD	0	0	1	0	5	0	3	9
DICKINSON	4	3	0	2	9	0	3	21
EATON*	1	1	0	0	10	0	9	21
GENESEE	2	24	3	1	45	0	102	177
GLADWIN*	0	0	1	0	5	0	1	7
GRAND	0	19	8	8	74	1	74	184
HILLSDALE	1	3	6	0	12	0	17	39
HOUGHTON	0	2	2	0	3	1	6	14
HURON	0	0	1	0	6	0	8	15
INGHAM*	0	8	1	0	16	0	33	58
IOSCO	0	1	2	0	1	0	6	10
IRON	1	3	5	0	6	0	5	20
JACKSON	1	7	9	1	17	1	27	63
KALAMAZOO	4	46	14	8	205	4	309	590
KALKASKA*	0	0	1	1	1	0	5	8
KENT*	0	19	2	1	34	0	46	102
KEWEENAW	0	0	0	0	0	0	0	0
LAKE	1	0	0	0	9	0	3	13
LAPEER*	0	1	5	1	4	0	9	20
LEELANAU*	0	0	0	0	3	0	2	5
LIVINGSTON*	0	5	7	4	24	2	22	64
LUCE	0	3	0	0	0	0	0	3
MACKINAC*	0	0	5	0	1	0	0	6
MACOMB	1	30	3	2	68	3	127	234
MANISTEE*	0	0	5	0	12	0	8	25
MARQUETTE*	1	1	4	0	4	0	8	18
MASON	0	1	1	0	3	0	4	9
MECOSTA*	3	7	9	1	60	0	81	161
MENOMINEE	0	2	0	0	2	0	7	11
MISSAUKEE	0	0	1	1	1	0	5	8
MONROE	0	2	0	1	7	0	9	19
MONTCALM*	0	3	0	0	10	0	8	21
MONTMORENCY*	0	2	1	0	4	0	4	11
MUSKEGON*	1	0	1	0	5	0	10	17
OAKLAND*	4	238	28	111	1,140	9	1,698	3,228
OCEANA	0	2	2	0	8	0	5	17
ONTONAGON	0	0	0	0	0	0	0	0
OSCODA	0	0	0	0	0	0	2	2
OTSEGO	1	2	4	0	4	0	6	17
OTTAWA	0	1	2	0	15	1	14	33
PRESQUE ISLE	1	0	0	0	1	0	3	5
ROSCOMMON*	2	0	6	0	8	0	13	29
SAGINAW*	2	10	3	2	25	0	35	77
SANILAC	1	2	5	1	4	0	3	16
SCHOOLCRAFT*	0	0	0	0	0	0	1	1
SHIAWASSEE	2	6	4	0	7	0	13	32
ST. JOSEPH	3	8	4	2	23	0	32	72
TUSCOLA*	0	2	2	0	6	1	7	18
VAN BUREN*	0	3	12	3	19	0	9	46
WASHTENAW	0	15	1	0	31	0	55	102
WAYNE	124	182	17	20	422	14	1,681	2,460
WEXFORD	1	3	4	1	10	0	8	27
TOTALS	184	719	263	190	2,691	42	4,884	8,973

*Opt-in county selected for audit

APPENDIX 4
Michigan Department of Treasury
2020 PRE Audit
Denials By County

	COMPANY NAME	RENTAL PROPERTY	UNQUALIFIED LAND	NON-RESIDENT	NOT OWNER OCCUPIED	PARTIAL EXEMPTION	FAILURE TO RESPOND	TOTALS
ALCONA	0	0	0	1	3	0	5	9
ALGER*	0	0	1	0	5	0	8	14
ALLEGAN*	0	7	6	4	14	0	27	58
ALPENA	0	3	5	0	8	0	5	21
ANTRIM	0	3	4	2	9	0	13	31
ARENAC*	0	2	2	0	2	0	8	14
BARAGA	0	0	1	2	5	0	2	10
BARRY	0	0	1	1	9	0	12	23
BAY	0	2	0	2	9	1	10	24
BENZIE*	0	0	1	3	1	1	4	10
BERRIEN*	2	11	23	17	28	0	53	134
BRANCH	0	1	1	0	4	0	5	11
CASS*	5	6	5	9	23	0	28	76
CHARLEVOIX	1	8	1	4	16	0	16	46
CHEBOYGAN	0	0	4	2	10	0	9	25
CHIPPEWA	1	4	3	2	7	0	4	21
CLARE	0	3	0	0	7	0	21	31
CLINTON	1	1	0	2	4	0	9	17
CRAWFORD	0	0	0	0	3	0	5	8
DELTA*	2	0	2	2	8	0	7	21
DICKINSON	3	1	1	3	7	0	10	25
GENESEE	0	17	6	7	39	0	101	170
GOGEBIC*	1	0	1	0	12	0	13	27
GRAND TRAVERSE*	1	1	3	0	2	1	7	15
GRATIOT*	2	10	3	1	63	0	63	142
HILLSDALE	3	2	6	9	11	0	29	60
HOUGHTON	0	1	2	1	7	0	9	20
HURON	0	4	1	1	9	0	8	23
INGHAM*	0	6	2	3	19	1	49	80
IOSCO	0	3	3	4	4	0	8	22
IRON	1	0	0	9	12	0	13	35
ISABELLA*	7	14	18	7	136	1	134	317
JACKSON	1	4	2	1	14	1	19	42
KALAMAZOO	1	9	6	3	14	3	38	74
KENT*	0	14	2	4	33	1	75	129
KEWEENAW	0	0	1	4	3	1	0	9
LAKE	0	1	1	2	4	0	15	23
LAPEER*	1	1	13	1	7	0	7	30
LENAWEE	1	8	3	1	16	1	13	43
LIVINGSTON	1	7	1	10	10	1	20	50
LUCE	0	1	1	0	3	0	1	6
MACKINAC	0	1	4	2	4	0	3	14
MACOMB	2	111	14	37	657	2	879	1702
MECOSTA*	0	0	4	2	9	0	13	28
MENOMINEE	0	0	4	3	7	0	8	22
MISSAUKEE	0	3	0	1	0	0	6	10
MONROE	0	2	2	2	6	1	10	23
MONTCALM	0	0	3	2	7	0	9	21
MONTMORENCY	0	0	1	0	2	0	5	8
OAKLAND	4	21	3	5	65	1	102	201
OCEANA	1	6	2	0	15	0	14	38
ONTONAGON	0	0	0	0	0	0	1	1
OSCEOLA*	0	1	0	0	4	0	3	8
OSCODA	0	2	0	0	1	0	4	7
OTSEGO	0	1	0	1	8	0	6	16
OTTAWA	2	10	3	1	18	0	14	48
PRESQUE ISLE	1	7	12	3	75	2	93	193
ROSCOMMON*	1	0	0	1	3	0	5	10
SAGINAW*	3	44	17	14	199	0	322	599
SANILAC	1	4	0	2	5	0	13	25
SHIAWASSEE	1	4	2	3	10	0	16	36
ST. JOSEPH	0	4	3	8	15	0	20	50
TUSCOLA	0	5	1	3	16	0	18	43
WASHTENAW	0	11	1	2	20	1	32	67
WAYNE	35	185	13	42	380	16	1395	2066
WEXFORD	1	5	3	4	3	0	14	30
TOTALS	87	582	228	262	2129	36	3888	7212

*Opt-in county selected for audit