

Personal Property Tax Reform Plan

Purpose

To significantly improve Michigan's business environment, competitiveness, and conditions for job growth and investment, while protecting local units that rely on the personal property tax (PPT).

Problems with the PPT

- Punishes companies for making capital investments. Particularly hard on manufacturers, who rely on expensive tools, equipment, and other personal property (PP) in their operations.
- Disproportionately impacts highly mobile companies, creating a significant disincentive to invest and create jobs in Michigan. These companies tend to pay high wages and produce substantial spin-off jobs and investment.
- Imposes high compliance and administrative costs on businesses and local units.
- Makes Michigan an outlier among the states with which it competes.

Plan Components (as enrolled)

Personal Property Tax (PPT) Reduction:

- **Small Taxpayer PPT Exemption** – Beginning in 2014, all of a taxpayer's industrial and commercial personal property within a local tax collecting unit would be exempt, so long as the combined taxable value of such property within the unit is less than \$40,000.
- **Exemption for New PP** – Beginning in 2016, new Eligible Manufacturing PP and Eligible Manufacturing PP that was new in 2013-2015 would be 100% exempt.
- **Existing (not new) PP Exemption** – Beginning in 2016, Eligible Manufacturing PP new in 2005 or earlier would be 100% exempt. In each subsequent year, one additional year would be added to the exemption until all existing Eligible Manufacturing PP would be exempt in 2023.
- **Eligible Manufacturing PP** – All industrial and commercial PP located on a parcel of real property if the PP is used more than 50% of the time in industrial processing or direct integrated support.
- **Existing Property Tax Abatements** – Beginning in 2014, existing PA 198, tech park and enterprise zone PPT abatements would be extended until, or terminate on, the date that the property qualifies for the new exemptions. PA 328 abatements would continue until the later of that date or the original abatement expiration date.
- **Exemptions Tied to Approval of Local Use Tax Legislation at August 2014 Statewide Election** (see Local Use Tax Component, below).

Reimbursement of Lost PPT to Locals and Schools:

- **Initially 80% of Non-PFJA (police, fire, jail, ambulance)/Non-school Loss** would be reimbursed by the State (through a local use tax), except for those subject to a “no reimbursement” threshold (see below).
- **Dynamic Formula** – Over time, a growing percentage of the reimbursement would be based on the distribution of industrial real property throughout the state.
- **Essential Services Assessment (ESA)** – Taxing units (including those below the use tax reimbursement threshold) could levy a special assessment (ESA) on the real property of participating taxpayers at a rate needed to replace 100% of lost PPT revenue that otherwise would have funded PFJA services from the taxing unit’s General Fund and from dedicated millages.
- **Participating Taxpayers** – Taxpayers claiming the Eligible Manufacturing PPT exemptions would have to pay the ESA.
- **K-12/ISD Operating and Debt Loss** – 100% reimbursed by the State (through local use tax/SAF earmark) (sinking fund and recreational mills reimbursed at 80%).
- **Use Tax/SAF/ESA Reimbursement** would begin in FY 2016. Appropriation for all debt loss (including the debt loss of units below the use tax reimbursement threshold) prior to that date.
- **No Use Tax Reimbursement** – Locals (other than schools) whose Eligible Manufacturing and Small Taxpayer Personal Property taxable value is less than 2.3% of their total taxable value for all property would not receive any use tax reimbursement for PPT loss from the State. (This threshold does not apply to the dynamic formula.)

Source of Revenue to Reimburse Locals and Schools:

- **Use Tax** – Portion of State use tax currently going to the State’s General Fund would be dedicated to reimburse locals and schools for their PPT revenue loss and for their share of industrial real property under dynamic formula.
- **Certificated Credit Savings** would be used to reimburse State’s General Fund for the loss of use tax revenue and to reimburse the SAF.
- **Essential Services Assessments (ESA)** (see above ESA description).

Local Use Tax Component

Purpose

Provides a mechanism for distributing certificated credit savings to locals that is not subject to the annual appropriations process.

Proposal

- Levy a new metropolitan areas component of the existing use tax on a statewide basis to generate replacement revenue for reduced local personal property taxes. At the same time, the state component of the existing use tax¹ would be reduced by the amount of the new metropolitan areas component so that total state and metropolitan areas use taxes would never exceed the current 6% rate.
- The 6% use tax would continue to be paid by businesses and consumers in the same manner as under current law, but a metropolitan authority would receive the revenue generated by the metropolitan areas component for distribution to local tax collecting units as replacement for reduced local personal property tax revenue.
- The local revenue would be distributed by a metropolitan authority with statewide jurisdiction created under Const 1963, art 7, § 27, not the state. Funds generated by the metropolitan areas component tax would be funds of the metropolitan authority, and not state funds subject to the annual state appropriations process.
- The change in the use tax would be revenue neutral and would not increase total state and local taxes imposed in Michigan.
- The current 6% constitutional cap on sales/use taxes in Michigan would remain in effect.
- Imposition of the levy would be subject to voter referendum, requiring approval of a majority of electors at the August 2014 statewide election before taking effect.
- The metropolitan authority would distribute the metropolitan component tax revenue to local units as replacement for reduced personal property tax revenue. Initially, the replacement would equal 80% of non-PFJA (police, fire, jail, ambulance) loss. Over time, a growing percentage of the reimbursement would be based on the amount of industrial real property in the taxing unit.

¹ Currently, revenue from the first 4 cents of use tax imposed on each dollar is dedicated to the state general fund. Revenue from the next 2 cents of use tax imposed on each dollar is dedicated to the state school aid fund.

Essential Services Assessment Component

Purpose

- Provides a local mechanism for replacing lost PPT revenue that was funding PFJA (police, fire, jail, ambulance) services.
- Allows taxpayers receiving the benefit of the Eligible Manufacturing Personal Property exemptions to reimburse locals for lost PFJA revenue.

Proposal

- Option for locals to levy an Essential Services Assessment (ESA) to replace 100% of lost PPT revenue from the Eligible Manufacturing Personal Property exemptions that was being used to fund PFJA services.
- Levy would apply to the real property of any taxpayer claiming the Eligible Manufacturing Personal Property exemptions. It would not apply to the real property of taxpayers claiming the Small Taxpayer exemption.
- Local vote would not be required.

The Numbers

(All estimates refer to 2023 when tax cut is fully phased in)

| | |
|--|---|
| Total PPT cut | \$576.6M |
| Total Reimbursement (including ESA) | <u>\$511.7M</u> |
| PPT Cut Not Reimbursed | \$64.9M |
| Total Local Government Revenue (LGR) | \$47.4B |
| PPT Cut Not Reimbursed as % of LGR | 0.137% (About fourteen hundredths of 1%) |
| Reimbursement of Lost PPT (all taxing units) | 89% |
| Reimbursement of Lost PPT (reliant taxing units) | 91% |

Local Government Unit: _____

Personal Property Tax Reform Estimate

(Estimate the impact of the PPT Reform Plan by filling in the needed taxable value, millage rate, and budget information in the boxes below)

| | | <u>Taxable Value</u> | <u>Millage Rate</u> | <u>Property Tax</u> |
|---|--|----------------------|---------------------|---------------------|
| Total PPT Loss: | | | | |
| <u>General Operating (G.O.) Property Tax:</u> | | | | |
| 1 | Eligible Manufacturing Personal Property Tax (PPT) 1) | \$0 | 0 | \$0 |
| 2 | Small PPT Taxpayer Exemption 2) | \$0 | 0 | \$0 |
| 3 | PPT Loss G.O. (line 1+line2) | | | \$0 |
| <u>Dedicated Police/Fire/Jail/Ambulance Property Tax:</u> | | | | |
| 4 | Eligible Manufacturing PPT 1) | \$0 | 0 | \$0 |
| 5 | Small PPT Taxpayer Exemption 2) | \$0 | 0 | \$0 |
| 6 | PPT Loss Dedicated for PFA (line4+line5) | | | \$0 |
| <u>Other Dedicated Property Taxes (roads, lighting...):</u> | | | | |
| 7 | Eligible Manufacturing PPT 1) | \$0 | 0 | \$0 |
| 8 | Small PPT Taxpayer Exemption 2) | \$0 | 0 | \$0 |
| 9 | PPT Loss Other Dedicated Property Taxes (line7+line8) | | | \$0 |
| <u>Total Personal Property Tax Loss:</u> | | | | |
| 10 | Eligible Manufacturing PPT (line1+line4+line7) | | | \$0 |
| 11 | Small PPT Taxpayer Exemption (line2+line5+line8) | | | \$0 |
| 12 | Total PPT Loss (line3+line6+line9) | | | \$0 |
| Essential Services (Police, Fire, Jail, Ambulance) Assessment (ESA) Calculation: | | | | |
| 13 | Police, Fire, Jail, Ambulance (PFJA) Expenditures General Fund Budget | | | \$0 |
| 14 | Total General Fund Budget | | | \$0 |
| 15 | Police, Fire, Jail, Ambulance (PFJA) as % of GF Budget (line13/line14) | | | #DIV/0! |
| 16 | Eligible Manufacturing PPT Loss, G.O. (line 1) | | | \$0 |
| 17 | Est. G.O. PPT Loss that would have funded PFJA (line15*line16) | | | #DIV/0! |
| 18 | Eligible Manufacturing PPT Loss from Dedicated PFJA Property Tax (line4) | | | \$0 |
| 19 | Total PFJA PPT Loss (line17+line18) | | | #DIV/0! |
| 20 | Essential Services Assessment (ESA) Revenue | | | #DIV/0! |
| State Reimbursement: | | | | |
| 21 | Total PPT Loss (line12) | | | \$0 |
| 22 | Less PFJA (ESA) Local Replacement Revenue (line20) | | | #DIV/0! |
| 23 | Net PPT Loss (line21-line22) | | | #DIV/0! |
| 24 | State Reimbursement % 4) 5) | | | 80.0% |
| 25 | State PPT Reimbursement to Local (line23*line24) | | | #DIV/0! |
| Summary/Net Local Revenue Loss: | | | | |
| 26 | Total PPT Loss (line12) | | | \$0 |
| 27 | ESA Revenue (line20) | | | #DIV/0! |
| 28 | State Reimbursement to Local (line25) | | | #DIV/0! |
| 29 | Total Replacement/Reimbursement Revenue (line27+line28) | | | #DIV/0! |
| 30 | % of Total PPT Loss Replaced or Reimbursed (line29/line26) | | | #DIV/0! |
| 31 | PPT Loss to Local (line26-line29) | | | #DIV/0! |
| 32 | % of Total PPT Loss Not Replaced or Reimbursed (line31/line26) | | | #DIV/0! |

Footnotes:

- 1) Eligible Manufacturing Personal Property: All industrial and commercial personal property located on a parcel of real property for which the personal property is used more than 50% of the time in industrial processing or direct integrated support. Direct integrated support means research and development functions, testing and quality control functions, engineering functions, and warehousing functions necessary for personal property that is the result of industrial processing.
- 2) Small PPT Taxpayer Exemption: A taxpayer's industrial and commercial personal property within a local taxing unit would be exempt if its total taxable value is less than \$40,000.
- 3) A firm's ESA could not exceed the reduction in their eligible manufacturing personal property tax that would have supported police, fire, and ambulances services. This reduction in the ESA would increase line 23 and would therefore increase the state reimbursement (line 25) by 80% of the reduction in the ESA.
- 4) Currently estimated at 80%. The actual effective percentage would be based on the state total actual net PPT loss (line 23) and actual available use tax.
- 5) Local units whose exempt personal property taxable value under this plan is less than 2.3% of their total taxable value for all property would not receive any State reimbursement.

Note: This worksheet is intended to help local governments calculate their general impact from the PPT reform plan when fully phased in.

Prepared By: Office of Revenue and Tax Analysis, Michigan Department of Treasury

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**COUNTIES' SHARE OF INDUSTRIAL REAL PROPERTY COMPARED TO
THEIR SHARE OF INDUSTRIAL PERSONAL PROPERTY**

| County Name | 2012 Industrial Real | 2012 Industrial Personal | Ind. Real as % of State | Industrial Personal as % of State | Real Ratio/ Personal Ratio |
|----------------|----------------------|--------------------------|-------------------------|-----------------------------------|----------------------------|
| Alcona | 10,837,218 | 4,315,200 | 0.068% | 0.039% | 176.9% |
| Alger | 7,291,467 | 9,749,500 | 0.046% | 0.087% | 52.7% |
| Allegan | 178,629,792 | 236,588,602 | 1.125% | 2.116% | 53.2% |
| Alpena | 32,072,231 | 31,682,874 | 0.202% | 0.283% | 71.3% |
| Antrim | 6,526,030 | 9,084,500 | 0.041% | 0.081% | 50.6% |
| Arenac | 7,049,859 | 5,756,870 | 0.044% | 0.051% | 86.2% |
| Baraga | 19,164,058 | 7,397,129 | 0.121% | 0.066% | 182.5% |
| Barry | 32,158,178 | 30,941,900 | 0.203% | 0.277% | 73.2% |
| Bay | 285,674,247 | 105,787,050 | 1.800% | 0.946% | 190.2% |
| Benzie | 4,727,465 | 2,074,400 | 0.030% | 0.019% | 160.5% |
| Berrien | 865,728,827 | 219,375,135 | 5.454% | 1.962% | 277.9% |
| Branch | 29,620,907 | 54,110,327 | 0.187% | 0.484% | 38.6% |
| Calhoun | 168,888,341 | 310,482,026 | 1.064% | 2.777% | 38.3% |
| Cass | 31,343,940 | 18,091,826 | 0.197% | 0.162% | 122.0% |
| Charlevoix | 36,834,712 | 47,746,300 | 0.232% | 0.427% | 54.3% |
| Cheboygan | 5,312,623 | 2,124,450 | 0.033% | 0.019% | 176.1% |
| Chippewa | 18,803,063 | 9,451,400 | 0.118% | 0.085% | 140.1% |
| Clare | 10,603,868 | 21,451,435 | 0.067% | 0.192% | 34.8% |
| Clinton | 38,963,472 | 39,991,948 | 0.245% | 0.358% | 68.6% |
| Crawford | 25,038,676 | 18,337,250 | 0.158% | 0.164% | 96.2% |
| Delta | 30,344,948 | 107,567,031 | 0.191% | 0.962% | 19.9% |
| Dickinson | 85,750,490 | 125,305,129 | 0.540% | 1.121% | 48.2% |
| Eaton | 120,809,408 | 74,959,642 | 0.761% | 0.671% | 113.5% |
| Emmet | 11,813,373 | 12,916,850 | 0.074% | 0.116% | 64.4% |
| Genesee | 270,729,202 | 141,273,200 | 1.706% | 1.264% | 135.0% |
| Gladwin | 9,895,795 | 4,742,696 | 0.062% | 0.042% | 146.9% |
| Gogebic | 8,240,868 | 10,459,623 | 0.052% | 0.094% | 55.5% |
| Grand Traverse | 67,838,554 | 58,702,487 | 0.427% | 0.525% | 81.4% |
| Gratiot | 39,069,382 | 166,420,228 | 0.246% | 1.489% | 16.5% |
| Hillsdale | 32,752,368 | 41,072,446 | 0.206% | 0.367% | 56.2% |
| Houghton | 6,455,782 | 4,152,917 | 0.041% | 0.037% | 109.5% |
| Huron | 38,174,323 | 57,109,600 | 0.240% | 0.511% | 47.1% |
| Ingham | 164,328,451 | 96,405,936 | 1.035% | 0.862% | 120.0% |
| Ionia | 30,153,541 | 40,631,296 | 0.190% | 0.363% | 52.3% |
| Iosco | 22,442,888 | 14,739,350 | 0.141% | 0.132% | 107.2% |
| Iron | 30,926,234 | 12,754,103 | 0.195% | 0.114% | 170.8% |
| Isabella | 31,754,136 | 20,940,739 | 0.200% | 0.187% | 106.8% |
| Jackson | 205,194,219 | 120,410,641 | 1.293% | 1.077% | 120.0% |
| Kalamazoo | 340,297,980 | 525,181,779 | 2.144% | 4.698% | 45.6% |
| Kalkaska | 7,877,223 | 23,544,500 | 0.050% | 0.211% | 23.6% |
| Kent | 1,085,599,581 | 764,491,159 | 6.839% | 6.839% | 100.0% |
| Kewenau | 0 | 0 | 0.000% | 0.000% | |
| Lake | 879,512 | 869,800 | 0.006% | 0.008% | 71.214% |
| Lapeer | 53,110,845 | 53,733,547 | 0.335% | 0.481% | 69.611% |
| Leelanau | 6,098,721 | 3,719,970 | 0.038% | 0.033% | 115.463% |
| Lenawee | 90,615,943 | 122,029,700 | 0.571% | 1.092% | 52.298% |
| Livingston | 181,965,075 | 170,115,283 | 1.146% | 1.522% | 75.333% |
| Luce | 2,378,814 | 5,373,100 | 0.015% | 0.048% | 31.180% |
| Mackinac | 11,628,703 | 16,973,254 | 0.073% | 0.152% | 48.251% |
| Macomb | 1,528,851,180 | 1,175,089,125 | 9.632% | 10.511% | 91.630% |
| Manistee | 51,937,394 | 42,115,400 | 0.327% | 0.377% | 86.852% |
| Marquette | 243,007,749 | 4,646,043 | 1.531% | 0.042% | 3683.662% |

**COUNTIES' SHARE OF INDUSTRIAL REAL PROPERTY COMPARED TO
THEIR SHARE OF INDUSTRIAL PERSONAL PROPERTY**

| County Name | 2012 Industrial Real | 2012 Industrial Personal | Ind. Real as % of State | Industrial Personal as % of State | Real Ratio/ Personal Ratio |
|--------------|----------------------|--------------------------|-------------------------|-----------------------------------|----------------------------|
| Mason | 324,698,219 | 40,641,000 | 2.046% | 0.364% | 562.676% |
| Mecosta | 27,648,645 | 44,498,700 | 0.174% | 0.398% | 43.759% |
| Menominee | 30,554,771 | 13,915,676 | 0.192% | 0.124% | 154.638% |
| Midland | 273,235,330 | 576,341,839 | 1.721% | 5.156% | 33.389% |
| Missaukee | 7,951,246 | 29,651,382 | 0.050% | 0.265% | 18.886% |
| Monroe | 979,480,917 | 229,286,876 | 6.171% | 2.051% | 300.857% |
| Montcalm | 85,647,051 | 74,726,600 | 0.540% | 0.668% | 80.720% |
| Montmorency | 7,888,924 | 2,314,600 | 0.050% | 0.021% | 240.041% |
| Muskegon | 215,328,751 | 202,727,300 | 1.357% | 1.813% | 74.805% |
| Newaygo | 36,922,068 | 56,541,551 | 0.233% | 0.506% | 45.990% |
| Oakland | 1,651,432,130 | 997,578,430 | 10.404% | 8.924% | 116.589% |
| Oceana | 31,907,339 | 42,176,725 | 0.201% | 0.377% | 53.280% |
| Ogemaw | 7,886,270 | 9,122,825 | 0.050% | 0.082% | 60.881% |
| Ontonagon | 22,755,247 | 4,558,900 | 0.143% | 0.041% | 351.532% |
| Osceola | 25,616,267 | 48,693,300 | 0.161% | 0.436% | 37.050% |
| Oscoda | 6,972,521 | 4,008,800 | 0.044% | 0.036% | 122.495% |
| Otsego | 19,737,672 | 16,394,250 | 0.124% | 0.147% | 84.791% |
| Ottawa | 755,199,329 | 295,608,241 | 4.758% | 2.644% | 179.924% |
| Presque Isle | 22,283,620 | 14,554,413 | 0.140% | 0.130% | 107.829% |
| Roscommon | 1,823,403 | 1,423,280 | 0.011% | 0.013% | 90.227% |
| Saginaw | 129,621,173 | 249,685,600 | 0.817% | 2.234% | 36.562% |
| Saint Clair | 680,763,438 | 198,522,426 | 4.289% | 1.776% | 241.507% |
| Saint Joseph | 118,963,381 | 134,256,174 | 0.749% | 1.201% | 62.405% |
| Sanilac | 15,629,048 | 122,054,312 | 0.098% | 1.092% | 9.018% |
| Schoolcraft | 8,659,384 | 16,583,532 | 0.055% | 0.148% | 36.775% |
| Shiawassee | 26,127,013 | 15,535,050 | 0.165% | 0.139% | 118.446% |
| Tuscola | 20,579,842 | 27,510,435 | 0.130% | 0.246% | 52.685% |
| Van Buren | 264,566,978 | 97,319,450 | 1.667% | 0.871% | 191.460% |
| Washtenaw | 424,570,750 | 263,689,026 | 2.675% | 2.359% | 113.397% |
| Wayne | 2,981,495,811 | 2,105,861,440 | 18.783% | 18.837% | 99.712% |
| Wexford | 41,053,950 | 40,338,900 | 0.259% | 0.361% | 71.676% |
| | 15,873,192,144 | 11,179,107,729 | | | |
| | | | | | |
| | | | | | |

Prepared By: Office of Revenue and Tax Analysis, Michigan Department of Treasury

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| Cities' and Townships' Share of Industrial Real Property Compared to their Share of Industrial Personal Property | | | | | | | | | | |
|--|-------------|--------------------|-----------|-----------------|---------------|------------------------|------------------------|-------------------------|--|--|
| Revenue Sharing Code | County Name | Local Unit Name | Unit Type | Industrial Real | Ind. Personal | Ind Real as % of State | Ind Pers as % of State | Real Ratio / Pers Ratio | | |
| 501010 | Macomb | Armada | TWP. | 10,794,877 | 3,698,929 | 0.06801% | 0.03309% | 205.5% | | |
| 501020 | Macomb | Bruce | TWP. | 45,569,035 | 43,288,470 | 0.28708% | 0.38723% | 74.1% | | |
| 501030 | Macomb | Chesterfield | TWP. | 113,200,700 | 61,038,584 | 0.71316% | 0.54601% | 130.6% | | |
| 501040 | Macomb | Clinton | TWP. | 115,237,830 | 59,484,900 | 0.72599% | 0.53211% | 136.4% | | |
| 501050 | Macomb | Harrison | TWP. | 23,419,860 | 6,849,780 | 0.14754% | 0.06127% | 240.8% | | |
| 501070 | Macomb | Lenox | TWP. | 16,985,673 | 7,189,883 | 0.10701% | 0.06432% | 166.4% | | |
| 501080 | Macomb | Macomb | TWP. | 52,198,660 | 27,686,620 | 0.32885% | 0.24766% | 132.8% | | |
| 501090 | Macomb | Ray | TWP. | 3,643,713 | 22,500 | 0.02296% | 0.00020% | 11405.2% | | |
| 501100 | Macomb | Richmond | TWP. | 1,200,817 | 55,622 | 0.00757% | 0.00050% | 1520.5% | | |
| 501110 | Macomb | Shelby | TWP. | 146,367,953 | 52,842,210 | 0.92211% | 0.47269% | 195.1% | | |
| 501120 | Macomb | Washington | TWP. | 19,276,140 | 42,966,050 | 0.12144% | 0.38434% | 31.6% | | |
| 502010 | Macomb | Center Line | CITY | 22,399,880 | 19,741,946 | 0.14112% | 0.17660% | 79.9% | | |
| 502020 | Macomb | Eastpointe | CITY | 1,748,210 | 1,190,260 | 0.01101% | 0.01065% | 103.4% | | |
| 502030 | Macomb | Fraser | CITY | 68,892,483 | 39,390,404 | 0.43402% | 0.35236% | 123.2% | | |
| 502040 | Macomb | Memphis | CITY | 313,640 | 624,010 | 0.00198% | 0.00558% | 35.4% | | |
| 502050 | Macomb | Mount Clemens | CITY | 29,150,776 | 28,731,025 | 0.18365% | 0.25701% | 71.5% | | |
| 502060 | Macomb | New Baltimore | CITY | 9,578,432 | 4,304,080 | 0.06034% | 0.03850% | 156.7% | | |
| 502070 | Macomb | Richmond | CITY | 4,131,404 | 998,000 | 0.02603% | 0.00893% | 291.5% | | |
| 502080 | Macomb | Roseville | CITY | 49,060,797 | 45,620,960 | 0.30908% | 0.40809% | 75.7% | | |
| 502090 | Macomb | Saint Clair Shores | CITY | 11,893,000 | 7,526,900 | 0.07493% | 0.06733% | 111.3% | | |
| 502100 | Macomb | Sterling Heights | CITY | 314,238,500 | 333,119,400 | 1.97968% | 2.97984% | 66.4% | | |
| 502110 | Macomb | Utica | CITY | 2,321,770 | 425,056 | 0.01463% | 0.00380% | 384.7% | | |
| 502120 | Macomb | Warren | CITY | 467,227,030 | 388,293,536 | 2.94350% | 3.47339% | 84.7% | | |
| 500000 | Macomb | | COUNTY | 1,528,851,180 | 1,175,089,125 | 9.63166% | 10.51148% | 91.6% | | |
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