Charter County of Wayne, Michigan
2026
Apportionment Report

Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan

Prepared for the:
Wayne County Commission

Prepared by:
Scott T. Vandemergel, MMAO (4)
Director of Assessment and Equalization

Date of Report:
October 15, 2026 (Apportionment Meeting)

2026 Apportionment Report
Table of Contents

INTRODUCTION AND CERTIFICATION OF TAX RATES

- Letter of Transmittal from Director of Assessment and Equalization 1

- Proposed Resolution to Full Board of the Wayne County Commission to Approve 2026 Apportionment Report, Adopt Apportionment of Tax Rates, and Direct Spread of Tax Rates Upon Taxable Values 3

STATE TAX COMMISSION-REQUIRED REPORTING OF APPORTIONMENT OF TAX RATES AND SPREAD UPON TAXABLE VALUES BY TAXING ENTITY CATEGORY GROUPS

- Total Tax Rates by Local Unit of Government and Local School District 4
- Millage-Based Special Assessments Group 7
- Authorities (Special-Purpose Taxing Authorities) Group 8
- Community Colleges Group 9
- County 10
- Downtown Development Authorities (Millage-Levying) Group 11
- Intermediate School Districts Group 12
- Library Authorities Group 13
- Local School Districts Group 14
- Local Units of Government – Cities Group 15
- Local Units of Government – Townships Group 16
- State (State Education Tax) 17

SUPPLEMENTARY INFORMATION

- Tax Rate Apportionment Citation, General Property Tax Act (MCL 211.37) – County Commission Responsibilities and Procedures 18

- State Tax Commission Bulletin No. 11 of 2025 – Property Tax and Equalization Calendar for 2026 19

Warren C. Evans
Wayne County Executive

September 28, 2026

The Honorable Alisha R. Bell
Chair
Wayne County Commission
Charter County of Wayne, Michigan
Guardian Building
500 Griswold Street, Seventh Floor
Detroit, Michigan 48226

Re: ***2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan*; TCM item no. 2026-34-011**

Dear Commission Chair Bell:

In accordance with the provisions of the General Property Tax Act ("GPTA") of the State of Michigan, the Wayne County Division of Assessment and Equalization ("Division") submits herewith the *2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan* for review by the Wayne County Commission and for its use in consideration of a resolution to adopt 2026 apportionment of the tax rates spread upon all taxable property located within Wayne County.

The GPTA requires two primary responsibilities of county boards of commissioners in matters concerning property assessment, equalization, and taxation: the county equalization of assessments and the apportionment of local tax rates. The first responsibility of county equalization of assessments of all taxable property is performed at the Equalization Meeting held in the month of April of each year (MCL 211.34). The second responsibility of apportionment, or certification and spread of all tax rates upon said taxable property in order to levy taxes and raise funds for authorized purposes, is performed at the Apportionment Meeting held in the month of October of each year (MCL 211.37).

The GPTA provided for the establishment of a department to survey assessments and assist the county board of commissioners in performance of its statutory equalization and apportionment duties. The Division functions as a technical advisor to the Committee on Ways and Means, acting under its supervision in the financial analysis and reporting of property assessment- and taxation-related matters.

Statute provides that each county board of commissioners, at a session held not later than October 31 of each year, shall examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes and to hear and consider all objections made to raising that money by any taxpayer affected. The board is to direct that the money proposed to be raised for various purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities.

The certificates, statements, papers, and records submitted by the various entities levying taxes in Wayne County were examined closely by the Division. The attached *2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan* was prepared under the direction of the Committee of Ways and Means. This report represents a compilation and analysis of the various tax rate certificate documents (Michigan Department of Treasury Form L-4029 – *2026 Tax Rate Request: Millage Request Report to County Board of Commissioners* reports) for the 104 entities levying a tax within Wayne County, and presents a computation of the taxes to be laid upon the taxable property of each taxing entity by each local assessor to spread the funds to be raised for collection by each local treasurer.

Therefore, it is hereby recommended that the proposed 2026 apportionment of tax rates as summarized and presented within the *2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan* be received, reviewed, and adopted by resolution of the Wayne County Commission as the 2026 apportionment of tax rates, and that authorization and direction be given to the assessing officers of the local units of government in Wayne County to apportion and spread the various tax rates against the 2026 taxable valuations within their taxing jurisdictions in accordance with the law.

Respectfully submitted,

Scott T. Vandemergel

Scott T. Vandemergel, MMAO (4)
Director of Assessment and Equalization

BUREAU OF TAXATION
DIVISION OF ASSESSMENT AND EQUALIZATION
DEPARTMENT OF MANAGEMENT AND BUDGET
CHARTER COUNTY OF WAYNE, MICHIGAN
GUARDIAN BUILDING • 500 GRISWOLD STREET, SUITE 2650 • DETROIT, MICHIGAN 48226
(313) 224-2329 • svandemergel@waynecountymi.gov • www.waynecountymi.gov

RESOLUTION

No. 2026-752

By Commissioner Jonathan C. Kinloch, Chair, Committee on Ways and Means

WHEREAS, the Committee on Ways and Means has ascertained and determined the amount of money to be raised for County purposes, and has apportioned the amount among the several cities and townships in the county in proportion to the valuation of the taxable real and personal property as determined by the Wayne County Commission, which determination and apportionment shall be entered at large on County records; and

WHEREAS, the Committee on Ways and Means has examined all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several cities and townships for school, highway, drain, township, and other purposes; and

WHEREAS, under the supervision of the Committee on Ways and Means, the Wayne County Division of Assessment and Equalization has compiled the information contained within the various tax rate certificates submitted to the Wayne County Commission and has analyzed, computed, and reported the same in preparation of the *2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan*.

NOW, THEREFORE BE IT RESOLVED, by the Wayne County Commission, this 15th day of October 2026, that approval be, and is hereby, granted to approve the submission of the *2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan*; and

BE IT FURTHER RESOLVED, that pursuant to the analysis and financial reporting contained within the *2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes*, the Wayne County Commission hereby directs that the money proposed to be raised for county, city, township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities; and

BE IT FURTHER RESOLVED, that this action and direction shall be entered in full upon the records of the proceedings of the Wayne County Commission and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of Wayne County by the State Tax Commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money.

[*2026 Apportionment Report* on file; TCM item no. 2026-34-011]

Total Tax Year 2026 Tax Rates by Local Unit of Government / Local School District / Principal Residence Exemption Status

(Without/with millage-based special assessments where applicable)

Local Unit of Government - Township Name	State of Michigan School Code	Local School District Name	Total Principal Residence Exemption Property Tax Rate	Total Non-Principal Residence Exemption Property Tax Rate	Total Principal Residence Exemption Property Tax Rate with Millage-Based Special Assessment	Total Non-Principal Residence Exemption Property Tax Rate with Millage-Based Special Assessment
Brownstown Township (Charter Township of Brownstown)	82150	Taylor (Taylor School District)	27.4484	45.0087	37.4484	55.0087
Brownstown Township (Charter Township of Brownstown)	82290	Gibraltar (Gibraltar School District)	33.9214	51.9214	43.9214	61.9214
Brownstown Township (Charter Township of Brownstown)	82365	Woodhaven-Brownstown (Woodhaven-Brownstown School District)	34.5727	52.5570	44.5727	62.5570
Canton Township (Charter Township of Canton)	82100	Plymouth-Canton (Plymouth-Canton Community Schools)	30.0352	48.0352	39.4592	57.4592
Canton Township (Charter Township of Canton)	82160	Wayne-Westland (Wayne-Westland Community Schools)	32.3838	50.3838	41.8078	59.8078
Canton Township (Charter Township of Canton)	82430	Van Buren (Van Buren Public Schools)	31.6510	49.6510	41.0750	59.0750
Grosse Isle Township (Township of Grosse Ile)	82300	Grosse Ile (Grosse Ile Township Schools)	43.1573	60.5739	43.1573	60.5739
Huron Township (Charter Township of Huron)	82180	Flat Rock (Flat Rock Community Schools)	42.5301	60.5301	42.5301	60.5301
Huron Township (Charter Township of Huron)	82340	Huron (Huron School District)	38.3101	56.3101	38.3101	56.3101
Huron Township (Charter Township of Huron)	82365	Woodhaven-Brownstown (Woodhaven-Brownstown School District)	39.2844	57.2687	39.2844	57.2687
Northville Township (Charter Township of Northville)	82100	Plymouth-Canton (Plymouth-Canton Community Schools)	35.0391	53.0391	35.0391	53.0391
Northville Township (Charter Township of Northville)	82390	Northville (Northville Public Schools)	35.3675	53.3675	35.3675	53.3675
Plymouth Township (Charter Township of Plymouth)	82100	Plymouth-Canton (Plymouth-Canton Community Schools)	32.3140	50.3140	32.3140	50.3140
Redford Township (Charter Township of Redford)	63090	Clarenceville (Clarenceville School District)	42.1973	60.1973	50.8473	68.8473
Redford Township (Charter Township of Redford)	82110	Redford Union (Redford Union Schools)	50.4113	67.3034	59.0613	75.9534
Redford Township (Charter Township of Redford)	82140	South Redford (South Redford School District)	51.5502	69.5502	60.2002	78.2002
Sumpter Township (Township of Sumpter)	58020	Airport (Airport Community Schools)	29.6870	47.6870	29.6870	47.6870
Sumpter Township (Township of Sumpter)	81070	Lincoln Consolidated (Lincoln Consolidated Schools)	37.2691	55.2691	37.2691	55.2691
Sumpter Township (Township of Sumpter)	82340	Huron (Huron School District)	33.8242	51.8242	33.8242	51.8242
Sumpter Township (Township of Sumpter)	82430	Van Buren (Van Buren Public Schools)	31.5381	49.5381	31.5381	49.5381
Van Buren Township (Charter Township of Van Buren)	81070	Lincoln Consolidated (Lincoln Consolidated Schools)	42.2731	60.2731	42.2731	60.2731
Van Buren Township (Charter Township of Van Buren)	82430	Van Buren (Van Buren Public Schools)	36.5421	54.5421	36.5421	54.5421

** Total rates do not include Downtown Development Authority millage rates where applicable as levied on a portion of a local unit of government [Detroit (0.9285); Hamtramck (1.7426); Livonia (2.0000); and Northville (1.7585) only]*

Total Tax Year 2026 Tax Rates by Local Unit of Government / Local School District / Principal Residence Exemption Status

(Without/with millage-based special assessments where applicable)

Local Unit of Government - City Name	State of Michigan School Code	Local School District Name	Total Principal Residence Exemption Property Tax Rate	Total Non-Principal Residence Exemption Property Tax Rate	Total Principal Residence Exemption Property Tax Rate with Millage-Based Special Assessment	Total Non-Principal Residence Exemption Property Tax Rate with Millage-Based Special Assessment
Allen Park (City of Allen Park)	82020	Allen Park (Allen Park Public Schools)	59.7468	77.7468	59.7468	77.7468
Allen Park (City of Allen Park)	82045	Melvindale-Northern Allen Park (Melvindale-Northern Allen Park Public Schools)	47.7468	65.7468	47.7468	65.7468
Allen Park (City of Allen Park)	82405	Southgate (Southgate Community School District)	55.4506	73.4506	55.4506	73.4506
Belleville (City of Belleville)	82430	Van Buren (Van Buren Public Schools)	37.7070	55.7070	48.9570	66.9570
Dearborn (City of Dearborn)	82030	Dearborn (School District of the City of Dearborn)	50.8034	66.7704	50.8034	66.7704
Dearborn (City of Dearborn)	82240	Westwood (Westwood Community School District)	53.2491	71.2491	53.2491	71.2491
Dearborn Heights (City of Dearborn Heights)	82030	Dearborn (School District of the City of Dearborn)	49.0183	64.9853	49.0183	64.9853
Dearborn Heights (City of Dearborn Heights)	82040	Dearborn Heights No. 7 (Dearborn Heights School District No. 7)	49.6292	67.6292	49.6292	67.6292
Dearborn Heights (City of Dearborn Heights)	82150	Taylor (Taylor School District)	46.0992	63.6595	46.0992	63.6595
Dearborn Heights (City of Dearborn Heights)	82160	Wayne-Westland (Wayne-Westland Community Schools)	50.6959	68.6959	50.6959	68.6959
Dearborn Heights (City of Dearborn Heights)	82230	Crestwood (Crestwood School District)	51.7992	69.7992	51.7992	69.7992
Dearborn Heights (City of Dearborn Heights)	82240	Westwood (Westwood Community School District)	51.4640	69.4640	51.4640	69.4640
Detroit (City of Detroit) *	82010	Detroit (School District of the City of Detroit)	64.1017	82.1017	64.1017	82.1017
Ecorse (City of Ecorse)	82120	River Rouge (School District of the City of River Rouge)	71.1166	85.9791	93.1166	107.9791
Ecorse (City of Ecorse)	82250	Ecorse (Ecorse Public Schools)	71.5120	89.1105	93.5120	111.1105
Flat Rock (Flat Rock)	82180	Flat Rock (Flat Rock Community Schools)	53.8873	71.8873	53.8873	71.8873
Flat Rock (Flat Rock)	82290	Gibraltar (Gibraltar School District)	49.9903	67.9903	49.9903	67.9903
Flat Rock (Flat Rock)	82365	Woodhaven-Brownstown (Woodhaven-Brownstown School District)	50.6416	68.6259	50.6416	68.6259
Garden City (City of Garden City)	82050	Garden City (Garden City Public Schools)	54.7330	72.7330	54.7330	72.7330
Gibraltar (City of Gibraltar)	82290	Gibraltar (Gibraltar School District)	49.6750	67.6750	49.6750	67.6750
Grosse Pointe (City of Grosse Pointe)	82055	Grosse Pointe (Grosse Pointe Public School System)	51.6659	66.6243	51.6659	66.6243
Grosse Pointe Farms (City of Grosse Pointe Farms)	82055	Grosse Pointe (Grosse Pointe Public School System)	53.5772	68.5356	53.5772	68.5356
Grosse Pointe Park (City of Grosse Pointe Park)	82055	Grosse Pointe (Grosse Pointe Public School System)	53.7031	68.6615	53.7031	68.6615
Grosse Pointe Shores (Village of Grosse Pointe Shores, A Michigan City)	82055	Grosse Pointe (Grosse Pointe Public School System)	52.1650	67.1234	52.1650	67.1234
Grosse Pointe Woods (City of Grosse Pointe Woods)	82055	Grosse Pointe (Grosse Pointe Public School System)	54.0993	69.0577	54.0993	69.0577
Hamtramck (City of Hamtramck) *	82060	Hamtramck (School District of the City of Hamtramck)	49.4866	67.4866	49.4866	67.4866
Harper Woods (City of Harper Woods)	82055	Grosse Pointe (Grosse Pointe Public School System)	67.6248	82.5832	84.6248	99.5832
Harper Woods (City of Harper Woods)	82320	Harper Woods (School District of the City of Harper Woods)	69.4649	87.4649	86.4649	104.4649
Highland Park (City of Highland Park)	82070	Highland Park (School District of the City of Highland Park)	47.0420	62.8362	47.0420	62.8362
Inkster (City of Inkster)	82130	Romulus (Romulus Community Schools)	61.7537	78.4422	61.7537	78.4422
Inkster (City of Inkster)	82150	Taylor (Taylor School District)	54.0042	71.5645	54.0042	71.5645
Inkster (City of Inkster)	82160	Wayne-Westland (Wayne-Westland Community Schools)	58.6009	76.6009	58.6009	76.6009
Inkster (City of Inkster)	82240	Westwood (Westwood Community School District)	59.3690	77.3690	59.3690	77.3690

** Total rates do not include Downtown Development Authority millage rates where applicable as levied on a portion of a local unit of government [Detroit (0.9285); Hamtramck (1.7426); Livonia (2.0000); and Northville (1.7585) only]*

Total Tax Year 2026 Tax Rates by Local Unit of Government / Local School District / Principal Residence Exemption Status

(Without/with millage-based special assessments where applicable)

Local Unit of Government - City Name	State of Michigan School Code	Local School District Name	Total Principal Residence Exemption Property Tax Rate	Total Non-Principal Residence Exemption Property Tax Rate	Total Principal Residence Exemption Property Tax Rate with Millage-Based Special Assessment	Total Non-Principal Residence Exemption Property Tax Rate with Millage-Based Special Assessment
Lincoln Park (City of Lincoln Park)	82090	Lincoln Park (School District of the City of Lincoln Park)	53.4108	71.4108	53.4108	71.4108
Livonia (City of Livonia) *	63090	Clarenceville (Clarenceville School District)	36.9406	54.9406	36.9406	54.9406
Livonia (City of Livonia) *	82095	Livonia (Livonia Public Schools)	41.1595	59.1595	41.1595	59.1595
Melvindale (City of Melvindale)	82045	Melvindale-Northern Allen Park (Melvindale-Northern Allen Park Public Schools)	58.9635	76.9635	68.9635	86.9635
Northville (City of Northville) *	82390	Northville (Northville Public Schools)	42.0071	60.0071	42.0071	60.0071
Plymouth (City of Plymouth)	82100	Plymouth-Canton (Plymouth-Canton Community Schools)	40.8305	58.8305	40.8305	58.8305
River Rouge (City of River Rouge)	82120	River Rouge (School District of the City of River Rouge)	73.5271	88.3896	81.5271	96.3896
Riverview (City of Riverview)	82400	Riverview (Riverview Community School District)	45.9651	63.9651	49.4351	67.4351
Rockwood (City of Rockwood)	82290	Gibraltar (Gibraltar School District)	48.3036	66.3036	48.5697	66.5697
Romulus (City of Romulus)	82130	Romulus (Romulus Community Schools)	48.2626	64.9511	48.2626	64.9511
Romulus (City of Romulus)	82160	Wayne-Westland (Wayne-Westland Community Schools)	45.1098	63.1098	45.1098	63.1098
Romulus (City of Romulus)	82365	Woodhaven-Brownstown (Woodhaven-Brownstown School District)	47.6374	65.6217	47.6374	65.6217
Southgate (Southgate)	82405	Southgate (Southgate Community School District)	58.1804	76.1804	58.1804	76.1804
Taylor (City of Taylor)	82150	Taylor (Taylor School District)	49.3645	66.9248	49.3645	66.9248
Trenton (City of Trenton)	82155	Trenton (Trenton Public Schools)	60.3050	78.3050	60.3050	78.3050
Trenton (City of Trenton)	82400	Riverview (Riverview Community School District)	56.3265	74.3265	56.3265	74.3265
Wayne (City of Wayne)	82160	Wayne-Westland (Wayne-Westland Community Schools)	52.9958	70.9958	52.9958	70.9958
Westland (City of Westland)	82050	Garden City (Garden City Public Schools)	49.5485	67.5485	49.5485	67.5485
Westland (City of Westland)	82095	Livonia (Livonia Public Schools)	47.1427	65.1427	47.1427	65.1427
Westland (City of Westland)	82130	Romulus (Romulus Community Schools)	50.9873	67.6758	50.9873	67.6758
Westland (City of Westland)	82150	Taylor (Taylor School District)	43.2378	60.7981	43.2378	60.7981
Westland (City of Westland)	82160	Wayne-Westland (Wayne-Westland Community Schools)	47.8345	65.8345	47.8345	65.8345
Woodhaven (City of Woodhaven)	82290	Gibraltar (Gibraltar School District)	52.6575	70.6575	52.6575	70.6575
Woodhaven (City of Woodhaven)	82365	Woodhaven-Brownstown (Woodhaven-Brownstown School District)	53.3088	71.2931	53.3088	71.2931
Wyandotte (City of Wyandotte)	82170	Wyandotte (School District of the City of Wyandotte)	53.0298	71.0298	53.0298	71.0298

** Total rates do not include Downtown Development Authority millage rates where applicable as levied on a portion of a local unit of government [Detroit (0.9285); Hamtramck (1.7426); Livonia (2.0000); and Northville (1.7585) only]*

Millage-Based Special Assessments

(Levied on real property only)

Local Unit of Government - Township Name	Purpose of Qualifying Millage-Based Special Assessment Levied on Real Property Only	Total Real Property Taxable Value	Total Millage-Based Special Assessment Rate Levied on Real Property Only	Estimated Millage-Based Special Assessment Revenue Dollars
Brownstown Township (Charter Township of Brownstown)	Fire – 119	$ 1,409,641,128	4.0000	$ 5,638,564.51
Brownstown Township (Charter Township of Brownstown)	Police/Public Safety – 115	$ 1,409,641,128	6.0000	$ 8,457,846.77
Total			**10.0000**	**$ 14,096,411.28**
Canton Township (Charter Township of Canton)	Fire – 119	$ 5,875,400,961	3.7480	$ 22,021,002.80
Canton Township (Charter Township of Canton)	Police/Public Safety – 115	$ 5,875,400,961	5.6760	$ 33,348,775.85
Total			**9.4240**	**$ 55,369,778.66**
Redford Township (Charter Township of Redford)	Fire/Police/Ems Combined - 120	$ 1,194,212,502	7.7500	$ 9,255,146.89
Redford Township (Charter Township of Redford)	Street Lights – 113	$ 1,194,212,502	0.9000	$ 1,074,791.25
Total			**8.6500**	**$ 10,329,938.14**

Millage-Based Special Assessments - Townships Totals **$ 79,796,128.08**

Local Unit of Government - City Name	Purpose of Qualifying Millage-Based Special Assessment Levied on Real Property Only	Total Real Property Taxable Value	Total Millage-Based Special Assessment Rate Levied on Real Property Only	Estimated Millage-Based Special Assessment Revenue Dollars
Belleville (City of Belleville)	Fire/Police/Ems Combined - 120	$ 131,873,834	11.2500	$ 1,483,580.63
Total			**11.2500**	**$ 1,483,580.63**
Ecorse (City of Ecorse)	Fire – 119	$ 113,886,256	8.0000	$ 911,090.05
Ecorse (City of Ecorse)	Police/Public Safety – 115	$ 113,886,256	12.0000	$ 1,366,635.07
Ecorse (City of Ecorse)	Street Lights – 113	$ 113,886,256	2.0000	$ 227,772.51
Total			**22.0000**	**$ 2,505,497.63**
Harper Woods (City of Harper Woods)	Fire – 119	$ 301,859,438	8.5000	$ 2,565,805.22
Harper Woods (City of Harper Woods)	Police/Public Safety – 115	$ 301,859,438	8.5000	$ 2,565,805.22
Total			**17.0000**	**$ 5,131,610.45**
Melvindale (City of Melvindale)	Fire/Police/Ems Combined - 120	$ 227,297,143	10.0000	$ 2,272,971.43
Total			**10.0000**	**$ 2,272,971.43**
River Rouge (City of River Rouge)	Fire/Police/Ems Combined - 120	$ 90,125,560	8.0000	$ 721,004.48
Total			**8.0000**	**$ 721,004.48**
Riverview (City of Riverview)	Fire – 119	$ 411,369,024	1.4700	$ 604,712.47
Riverview (City of Riverview)	Police/Public Safety – 115	$ 411,369,024	2.0000	$ 822,738.05
Total			**3.4700**	**$ 1,427,450.51**
Rockwood (City of Rockwood)	Ambulance/ALS - 124	$ 102,523,552	0.2661	$ 27,281.52
Total			**0.2661**	**$ 27,281.52**

Millage-Based Special Assessments - Cities Totals **$ 13,569,396.65**

Millage-Based Special Assessments - Grand Totals **$ 93,365,524.73**

Authorities (Special-Purpose Taxing Authorities)

Authority Name	Total Taxable Value	Total Authority Operating Rate	Estimated Authority Operating Tax Dollars	Total Authority Debt Rate	Estimated Authority Debt Tax Dollars	Estimated Total Authority Tax Dollars	Total Renaissance Zone Taxable Value
Huron-Clinton Metropolitan Authority (HCMA)	$ 60,799,945,283	0.2035	$ 12,372,788.87	0.0000	$ -	$ 12,372,788.87	$ 326,100,065
Wayne County Art Institute Authority (WCAIA)	$ 60,799,945,283	0.1958	$ 11,904,629.29	0.0000	$ -	$ 11,904,629.29	$ 326,100,065
Wayne County Transit Authority (WCTA) *	$ 60,799,945,283	0.9831	$ 59,772,426.21	0.0000	$ -	$ 59,772,426.21	$ 326,100,065
Wayne County Zoological Authority (WCZA)	$ 60,799,945,283	0.0977	$ 5,940,154.65	0.0000	$ -	$ 5,940,154.65	$ 326,100,065
Authorities (Special-Purpose Taxing Authorities) Totals			**$ 89,989,999.01**		**$ -**	**$ 89,989,999.01**	

Community Colleges

Community College Name	Total Taxable Value	Total Community College Operating Rate	Estimated Community College Operating Tax Dollars	Total Community College Debt Rate	Estimated Community College Debt Tax Dollars	Estimated Total Community College Tax Dollars	Total Renaissance Zone Taxable Value
Henry Ford College	$ 4,905,850,113	4.0000	$ 19,623,400.45	0.0000	$ -	$ 19,623,400.45	$ -
Schoolcraft College *	$ 19,304,865,291	2.2700	$ 43,822,044.21	0.0000	$ -	$ 43,822,044.21	$ -
Wayne County Community College District	$ 36,411,646,323	3.1719	$ 115,494,100.97	0.0000	$ -	$ 115,494,100.97	$ 326,100,065
Community Colleges Totals	**$ 60,622,361,727**		**$ 178,939,545.63**		**$ -**	**$ 178,939,545.63**	**$ 326,100,065**

** Tax rate reflects a full, unreduced 2025 rate of 2.2700 mills pursuant to voter authorization to enact a ten-year Headlee override for the 2019 through 2028 tax years*

County

County Name	Total Taxable Value	Total County Allocated/Charter Rate	Estimated County Allocated/Charter Tax Dollars	Total County Extra-Voted Operating Rate	Estimated County Extra-Voted Operating Tax Dollars	Total County Debt Rate	Estimated County Debt Tax Dollars	Estimated Total County Tax Dollars	Total Renaissance Zone Taxable Value
Wayne County (Charter County of Wayne)	$ 60,799,945,283	5.5343	$ 336,485,137.18	2.1354	$ 129,832,203.16	-	$ -	$ 466,317,340.34	$ 326,100,065
County Totals	**$ 60,799,945,283**		**$ 336,485,137.18**		**$ 129,832,203.16**		**$ -**	**$ 466,317,340.34**	**$ 326,100,065**

Downtown Development Authorities (Millage-Levying)

Downtown Development Authority Name	Total Taxable Value	Total Downtown Development Authority Operating Rate	Estimated Downtown Development Authority Operating Tax Dollars	Total Downtown Development Authority Debt Rate	Estimated Downtown Development Authority Debt Tax Dollars	Estimated Total Downtown Development Authority Tax Dollars	Total Renaissance Zone Taxable Value
Detroit Downtown Development Authority	$ 1,684,843,838	0.9285	$ 1,564,377.50	0.0000	$ -	$ 1,564,377.50	$ -
Hamtramck Downtown Development Authority	$ 21,284,532	1.7426	$ 37,090.43	0.0000	$ -	$ 37,090.43	$ -
Livonia Downtown Development Authority (Plymouth Road Development Authority)	$ 436,596,336	2.0000	$ 873,192.67	0.0000	$ -	$ 873,192.67	$ -
Northville Downtown Development Authority	$ 97,737,870	1.7585	$ 171,872.04	0.0000	$ -	$ 171,872.04	$ -
Downtown Development Authorities (Millage-Levying) Totals	**$ 2,240,462,576**		**$ 2,646,532.65**		**$ -**	**$ 2,646,532.65**	**$ -**

Intermediate School Districts

Intermediate School District Name	Total Taxable Value	Total Intermediate School District Allocated Operating Rate	Estimated Intermediate School District Allocated Operating Tax Dollars	Total Intermediate School District Total Extra-Voted Operating (Special Education / Vocational / Enhancement) Rate	Estimated Intermediate School District Extra-Voted Operating (Special Education / Vocational / Enhancement) Tax Dollars	Total Intermediate School District Total Debt Rate	Estimated Intermediate School District Debt Tax Dollars	Estimated Total Intermediate School District Tax Dollars	Total Renaissance Zone Taxable Value
Monroe County Intermediate School District	$ 43,289,823	0.2891	$ 12,515.09	4.4563	$ 192,912.44	0.0000	$ -	$ 205,427.53	$ -
Oakland Schools Intermediate School District	$ 313,830,693	0.1847	$ 57,964.53	2.9258	$ 918,205.84	0.0000	$ -	$ 976,170.37	$ -
Washtenaw Intermediate School District	$ 221,815,027	0.0928	$ 20,584.43	6.1016	$ 1,353,426.57	0.1800	$ 39,926.70	$ 1,413,937.71	$ -
Wayne Regional Educational Service Agency	$ 60,221,009,740	0.0940	$ 5,660,774.92	5.2586	$ 317,317,716.66	0.0000	$ -	$ 322,978,491.57	$ 326,100,065
Intermediate School Districts Totals	**$ 60,799,945,283**		**$ 5,751,838.97**		**$ 319,782,261.50**		**$ 39,926.70**	**$ 325,574,027.18**	**$ 326,100,065**

Library Authorities

Library Authority Name	Total Taxable Value	Total Library Authority Operating Rate	Estimated Library Authority Operating Tax Dollars	Total Library Authority Debt Rate	Estimated Library Authority Debt Tax Dollars	Estimated Total Library Authority Tax Dollars	Total Renaissance Zone Taxable Value
Belleville Library (Belleville Area District Library)	$ 2,224,785,672	1.4150	$ 3,148,071.73	0.4500	$ 1,001,153.55	$ 4,149,225.28	$ -
Canton Library (Canton Public Library)	$ 6,056,620,523	1.4088	$ 8,532,566.99	0.0000	$ -	$ 8,532,566.99	$ -
Detroit Library (Detroit Public Library)	$ 9,484,641,587	4.5982	$ 43,612,278.95	0.0000	$ -	$ 43,612,278.95	$ 326,100,065
Grosse Pointe Library (Grosse Pointe Public Library)	$ 3,964,059,785	2.0389	$ 8,082,321.50	0.0000	$ -	$ 8,082,321.50	$ -
Inkster Library (Leanna Hicks Public Library)	$ 335,299,885	1.7718	$ 594,084.34	0.0000	$ -	$ 594,084.34	$ -
Northville Library (Northville District Library)	$ 3,477,369,951	1.0730	$ 3,731,217.96	0.0000	$ -	$ 3,731,217.96	$ -
Plymouth Library (Plymouth District Library)	$ 3,389,378,442	1.4172	$ 4,803,427.13	0.0000	$ -	$ 4,803,427.13	$ -
Redford Library (Redford Township District Library)	$ 1,293,578,159	2.7316	$ 3,533,538.10	0.0000	$ -	$ 3,533,538.10	$ -
Wyandotte Library (Bacon Memorial District Library)	$ 795,120,055	1.4517	$ 1,154,275.78	0.0000	$ -	$ 1,154,275.78	$ -
Library Authorities Totals	**$ 31,020,854,059**		**$ 77,191,782.46**		**$ 1,001,153.55**	**$ 78,192,936.02**	**$ 326,100,065**

Local School Districts

Local School District Name	Total Taxable Value	Total Non-Principal Residence Exemption Taxable Value	Total Commercial Personal Property Taxable Value	Total Hold Harmless / School Supplemental Operating Rate	Estimated Hold Harmless / School Supplemental Operating Tax Dollars	Total Non-Principal Residence Exemption School Operating Rate	Estimated Non-Principal Residence Exemption School Operating Tax Dollars	Total Debt / Sinking Fund / Building-and-Site Rate	Estimated Debt / Sinking Fund / Building-and-Site Tax Dollars	Total Recreational Rate	Estimated Recreational Tax Dollars	Total Estimated Local School District Tax Dollars	Total Renaissance Zone Taxable Value	Total Non-Principal Residence Exemption Commercial Personal Property Operating Rate
Airport (Airport Community Schools)	$ 43,289,823	$ 12,638,862	$ 5,469,100	0.0000	$ -	18.0000	$ 260,314.12	3.4700	$ 150,215.69	0.0000	$ -	$ 410,529.80	$ -	6.0000
Allen Park (Allen Park Public Schools)	$ 672,462,199	$ 130,890,748	$ 3,644,000	0.0000	$ -	18.0000	$ 2,377,897.46	12.0000	$ 8,069,546.39	0.0000	$ -	$ 10,447,443.85	$ -	6.0000
Clarenceville (Clarenceville School District)	$ 313,830,693	$ 115,669,068	$ 5,239,300	0.0000	$ -	18.0000	$ 2,113,479.02	3.6800	$ 1,154,896.95	0.0000	$ -	$ 3,268,375.97	$ -	6.0000
Crestwood (Crestwood School District)	$ 1,124,565,999	$ 301,372,001	$ 9,847,700	0.0000	$ -	18.0000	$ 5,483,782.22	6.5500	$ 7,365,907.29	0.0000	$ -	$ 12,849,689.51	$ -	6.0000
Dearborn (School District of the City of Dearborn)	$ 4,905,850,113	$ 2,384,385,456	$ 163,942,414	2.0330	$ 5,126,137.65	18.0000	$ 44,235,887.62	0.9080	$ 4,454,511.90	0.0000	$ -	$ 53,816,537.17	$ -	8.0330
Dearborn Heights No. 7 (Dearborn Heights School District No. 7)	$ 314,365,201	$ 113,066,368	$ 1,780,600	0.0000	$ -	18.0000	$ 2,045,878.22	4.3800	$ 1,376,919.58	0.0000	$ -	$ 3,422,797.80	$ -	6.0000
Detroit (School District of the City of Detroit)	$ 9,484,641,587	$ 6,773,306,697	$ 799,846,788	0.0000	$ -	18.0000	$ 126,718,601.27	13.0000	$ 127,539,641.48	0.0000	$ -	$ 254,258,242.75	$ 326,100,065	6.0000
Ecorse (Ecorse Public Schools)	$ 120,747,318	$ 80,214,850	$ 1,453,700	0.0000	$ -	17.5985	$ 1,419,799.58	15.8829	$ 1,917,817.58	0.0000	$ -	$ 3,337,617.15	$ -	5.5985
Flat Rock (Flat Rock Community Schools)	$ 366,075,299	$ 101,457,173	$ 7,885,600	0.0000	$ -	18.0000	$ 1,873,542.71	11.2200	$ 4,107,364.85	0.0000	$ -	$ 5,980,907.57	$ -	6.0000
Garden City (Garden City Public Schools)	$ 806,257,460	$ 239,295,333	$ 14,305,100	0.0000	$ -	18.0000	$ 4,393,146.59	8.0626	$ 6,500,531.40	0.0000	$ -	$ 10,893,677.99	$ -	6.0000
Gibraltar (Gibraltar School District)	$ 891,825,282	$ 223,763,445	$ 6,643,400	0.0000	$ -	18.0000	$ 4,067,602.41	7.3230	$ 6,530,836.54	0.0000	$ -	$ 10,598,438.95	$ -	6.0000
Grosse Ile (Grosse Ile Township Schools)	$ 836,138,223	$ 83,212,712	$ 2,962,300	0.5834	$ 439,256.74	18.0000	$ 1,517,330.82	6.5536	$ 5,479,715.46	0.0000	$ -	$ 7,436,303.02	$ -	6.5834
Grosse Pointe (Grosse Pointe Public School System)	$ 3,964,059,785	$ 651,239,082	$ 19,025,600	3.0416	$ 10,076,275.45	18.0000	$ 11,894,325.34	6.0794	$ 24,099,105.06	0.0000	$ -	$ 46,069,705.85	$ -	9.0416
Hamtramck (School District of the City of Hamtramck)	$ 341,919,943	$ 174,998,418	$ 5,196,500	0.0000	$ -	18.0000	$ 3,181,150.52	0.0000	$ -	3.8715	$ 1,323,743.06	$ 4,504,893.58	$ -	6.0000
Harper Woods (School District of the City of Harper Woods)	$ 180,330,192	$ 77,786,834	$ 4,313,200	0.0000	$ -	18.0000	$ 1,426,042.21	13.0000	$ 2,344,292.50	0.0000	$ -	$ 3,770,334.71	$ -	6.0000
Highland Park (School District of the City of Highland Park)	$ 177,583,556	$ 137,291,517	$ 10,712,200	0.0000	$ -	15.7942	$ 2,209,053.91	0.7000	$ 124,308.49	0.0000	$ -	$ 2,333,362.40	$ -	3.7942
Huron (Huron School District)	$ 842,166,347	$ 228,441,788	$ 33,439,400	0.0000	$ -	18.0000	$ 4,312,588.58	7.0000	$ 5,895,164.43	0.0000	$ -	$ 10,207,753.01	$ -	6.0000
Lincoln Consolidated (Lincoln Consolidated Schools)	$ 221,815,027	$ 135,089,659	$ 2,613,500	0.0000	$ -	18.0000	$ 2,447,294.86	9.3300	$ 2,069,534.20	0.0931	$ 20,650.98	$ 4,537,480.04	$ -	6.0000
Lincoln Park (School District of the City of Lincoln Park)	$ 851,068,840	$ 337,689,483	$ 25,697,600	0.0000	$ -	18.0000	$ 6,232,596.29	8.6840	$ 7,390,681.81	0.0000	$ -	$ 13,623,278.10	$ -	6.0000
Livonia (Livonia Public Schools)	$ 6,240,613,098	$ 1,818,200,129	$ 181,171,600	0.0000	$ -	18.0000	$ 33,814,631.92	5.6568	$ 35,301,900.17	0.0000	$ -	$ 69,116,532.09	$ -	6.0000
Melvindale-Northern Allen Park (Melvindale-Northern Allen Park Public Schools)	$ 760,533,057	$ 489,495,680	$ 39,449,700	0.0000	$ -	18.0000	$ 9,047,620.44	0.0000	$ -	0.0000	$ -	$ 9,047,620.44	$ -	6.0000
Northville (Northville Public Schools)	$ 3,223,452,002	$ 620,076,243	$ 15,171,700	0.0000	$ -	18.0000	$ 11,252,402.57	4.3284	$ 13,952,389.65	0.0000	$ -	$ 25,204,792.22	$ -	6.0000
Plymouth-Canton (Plymouth-Canton Community Schools)	$ 8,720,712,038	$ 2,177,087,838	$ 130,747,720	0.0000	$ -	18.0000	$ 39,972,067.40	4.0000	$ 34,882,848.15	0.0000	$ -	$ 74,854,915.56	$ -	6.0000
Redford Union (Redford Union Schools)	$ 565,067,300	$ 203,456,896	$ 8,765,300	0.0000	$ -	16.8921	$ 3,479,694.96	8.7500	$ 4,944,338.88	0.0000	$ -	$ 8,424,033.83	$ -	4.8921
River Rouge (School District of the City of River Rouge)	$ 141,327,567	$ 102,697,784	$ 5,215,600	2.4875	$ 96,091.59	17.3500	$ 1,822,683.82	13.0000	$ 1,837,258.37	0.0000	$ -	$ 3,756,033.77	$ -	7.8375
Riverview (Riverview Community School District)	$ 482,933,751	$ 160,938,557	$ 5,455,600	0.0000	$ -	18.0000	$ 2,929,627.63	5.2422	$ 2,531,635.31	0.0000	$ -	$ 5,461,262.94	$ -	6.0000
Romulus (Romulus Community Schools)	$ 1,553,914,875	$ 931,449,728	$ 176,553,630	1.3115	$ 816,363.04	18.0000	$ 18,056,966.97	7.2880	$ 11,324,931.61	0.0000	$ -	$ 30,198,261.62	$ -	7.3115
South Redford (South Redford School District)	$ 712,907,104	$ 272,402,093	$ 15,027,400	0.0000	$ -	18.0000	$ 4,993,402.07	9.8889	$ 7,049,867.06	0.0000	$ -	$ 12,043,269.13	$ -	6.0000
Southgate (Southgate Community School District)	$ 1,033,072,758	$ 356,224,679	$ 26,533,700	0.0000	$ -	18.0000	$ 6,571,246.42	7.7038	$ 7,958,585.91	0.0000	$ -	$ 14,529,832.34	$ -	6.0000
Taylor (Taylor School District)	$ 2,083,683,246	$ 956,962,944	$ 86,166,000	0.0000	$ -	17.5603	$ 17,283,665.20	0.8500	$ 1,771,130.76	0.0000	$ -	$ 19,054,795.95	$ -	5.5603
Trenton (Trenton Public Schools)	$ 820,351,011	$ 209,617,290	$ 7,137,700	0.0000	$ -	18.0000	$ 3,815,937.42	9.2207	$ 7,564,210.57	0.0000	$ -	$ 11,380,147.99	$ -	6.0000
Van Buren (Van Buren Public Schools)	$ 2,440,957,062	$ 796,740,849	$ 77,657,100	0.0000	$ -	18.0000	$ 14,807,277.88	4.7139	$ 11,506,427.49	0.0000	$ -	$ 26,313,705.38	$ -	6.0000
Wayne-Westland (Wayne-Westland Community Schools)	$ 2,835,242,398	$ 1,242,064,662	$ 74,951,200	0.0000	$ -	18.0000	$ 22,806,871.12	5.4467	$ 15,442,714.77	0.0000	$ -	$ 38,249,585.89	$ -	6.0000
Westwood (Westwood Community School District)	$ 404,629,676	$ 236,844,167	$ 8,429,700	0.0000	$ -	18.0000	$ 4,313,773.21	6.2148	$ 2,514,692.51	0.0000	$ -	$ 6,828,465.72	$ -	6.0000
Woodhaven-Brownstown (Woodhaven-Brownstown School District)	$ 1,526,435,398	$ 494,825,036	$ 36,424,000	0.0000	$ -	17.9843	$ 9,117,054.04	7.9743	$ 12,172,253.79	0.0000	$ -	$ 21,289,307.83	$ -	5.9843
Wyandotte (School District of the City of Wyandotte)	$ 795,120,055	$ 265,433,216	$ 6,846,400	0.0000	$ -	18.0000	$ 4,818,876.29	5.1538	$ 4,097,889.74	0.0000	$ -	$ 8,916,766.03	$ -	6.0000
Local School Districts Totals	**$ 60,799,945,283**	**$ 23,636,327,285**	**$ 2,025,722,052**		**$ 16,554,124.47**		**$ 437,114,113.13**		**$ 391,424,066.33**		**$ 1,344,394.04**	**$ 846,436,697.96**	**$ 326,100,065**	

Local Units of Government - Cities

Local Unit of Government - City Name	Total Taxable Value	Total Local Unit of Government - City Allocated / Charter Operating Rate	Estimated Local Unit of Government - City Allocated / Charter Operating Tax Dollars	Total Local Unit of Government - City Other Extra-Voted / General Law Operating Rate	Estimated Local Unit of Government - City Other Extra-Voted / General Law Operating Tax Dollars	Total Local Unit of Government - City Debt Rate	Estimated Local of Government - City Debt Tax Dollars	Total Estimated Local Unit of Government - City Tax Dollars	Total Renaissance Zone Taxable Value
Allen Park (City of Allen Park)	$ 1,084,164,567	19.6696	$ 21,325,083.37	3.3130	$ 3,591,837.21	1.0899	$ 1,181,630.96	$ 26,098,551.54	$ -
Belleville (City of Belleville)	$ 139,156,044	8.4369	$ 1,174,045.63	0.0000	$ -	0.0000	$ -	$ 1,174,045.63	$ -
Dearborn (City of Dearborn)	$ 4,648,374,353	15.0000	$ 69,725,615.30	4.1100	$ 19,104,818.59	4.2500	$ 19,755,591.00	$ 108,586,024.89	$ -
Dearborn Heights (City of Dearborn Heights)	$ 1,980,961,121	7.4707	$ 14,799,166.25	14.1042	$ 27,939,871.84	0.0000	$ -	$ 42,739,038.09	$ -
Detroit (City of Detroit)	$ 9,484,641,587	19.8123	$ 187,912,564.51	0.0000	$ -	4.0000	$ 39,242,966.61	$ 227,155,531.12	$ 326,100,065
Ecorse (City of Ecorse)	$ 128,242,802	17.6553	$ 2,264,165.14	4.2995	$ 551,379.93	10.0000	$ 1,282,428.02	$ 4,097,973.09	$ -
Flat Rock (Flat Rock)	$ 402,417,586	19.0000	$ 7,645,934.13	0.9761	$ 392,799.81	0.0000	$ -	$ 8,038,733.94	$ -
Garden City (City of Garden City)	$ 797,570,939	14.5276	$ 11,586,791.57	5.2505	$ 4,187,646.22	4.1199	$ 3,285,912.51	$ 19,060,350.30	$ -
Gibraltar (City of Gibraltar)	$ 192,080,481	14.0023	$ 2,689,568.52	4.2785	$ 821,816.34	1.3800	$ 265,071.06	$ 3,776,455.92	$ -
Grosse Pointe (City of Grosse Pointe)	$ 506,432,378	10.7903	$ 5,464,557.29	4.2428	$ 2,148,691.29	1.7986	$ 910,869.28	$ 8,524,117.86	$ -
Grosse Pointe Farms (City of Grosse Pointe Farms)	$ 1,081,348,616	11.5350	$ 12,473,356.29	4.8519	$ 5,246,595.35	2.3561	$ 2,547,765.47	$ 20,267,717.11	$ -
Grosse Pointe Park (City of Grosse Pointe Park)	$ 864,594,685	10.2800	$ 8,888,033.36	7.7706	$ 6,718,419.46	0.8183	$ 707,497.83	$ 16,313,950.65	$ -
Grosse Pointe Shores (Village of Grosse Pointe Shores, A M	$ 383,460,595	13.2532	$ 5,082,079.96	4.0776	$ 1,563,598.92	0.0000	$ -	$ 6,645,678.88	$ -
Grosse Pointe Woods (City of Grosse Pointe Woods)	$ 991,727,132	12.5078	$ 12,404,324.62	2.7836	$ 2,760,571.64	3.9737	$ 3,940,826.10	$ 19,105,722.37	$ -
Hamtramck (City of Hamtramck)	$ 341,919,943	17.2541	$ 5,899,520.89	4.6867	$ 1,602,476.20	0.0000	$ -	$ 7,501,997.09	$ -
Harper Woods (City of Harper Woods)	$ 316,826,571	18.0212	$ 5,709,595.00	4.5194	$ 1,431,866.00	10.2500	$ 3,247,472.35	$ 10,388,933.36	$ -
Highland Park (City of Highland Park)	$ 177,583,556	17.7738	$ 3,156,334.61	2.6658	$ 473,402.24	5.4000	$ 958,951.20	$ 4,588,688.05	$ -
Inkster (City of Inkster)	$ 335,299,885	15.7104	$ 5,267,695.31	5.2367	$ 1,755,864.91	6.7610	$ 2,266,962.52	$ 9,290,522.74	$ -
Lincoln Park (City of Lincoln Park)	$ 851,068,840	14.3448	$ 12,208,412.30	3.7510	$ 3,192,359.22	2.9567	$ 2,516,355.24	$ 17,917,126.75	$ -
Livonia (City of Livonia)	$ 5,781,527,536	3.9530	$ 22,854,378.35	9.7604	$ 56,430,021.36	0.0000	$ -	$ 79,284,399.71	$ -
Melvindale (City of Melvindale)	$ 406,152,821	19.4081	$ 7,882,654.57	3.8811	$ 1,576,319.71	12.0000	$ 4,873,833.85	$ 14,332,808.13	$ -
Northville (City of Northville)	$ 370,664,249	12.6242	$ 4,679,339.61	1.5724	$ 582,832.47	0.6198	$ 229,737.70	$ 5,491,909.78	$ -
Plymouth (City of Plymouth)	$ 869,428,572	10.1240	$ 8,802,094.86	1.8200	$ 1,582,360.00	1.6800	$ 1,460,640.00	$ 11,845,094.86	$ -
River Rouge (City of River Rouge)	$ 133,832,083	19.8761	$ 2,660,059.86	4.1567	$ 556,299.82	10.3325	$ 1,382,820.00	$ 4,599,179.68	$ -
Riverview (City of Riverview)	$ 454,897,929	15.3086	$ 6,963,850.44	1.7400	$ 791,522.40	0.0000	$ -	$ 7,755,372.83	$ -
Rockwood (City of Rockwood)	$ 106,063,624	15.9814	$ 1,695,045.20	0.9527	$ 101,046.81	1.3553	$ 143,748.03	$ 1,939,840.04	$ -
Romulus (City of Romulus)	$ 1,539,237,659	9.4063	$ 14,478,531.19	6.5825	$ 10,132,031.89	0.0000	$ -	$ 24,610,563.08	$ -
Southgate (Southgate)	$ 975,750,626	9.7934	$ 9,555,916.18	17.0089	$ 16,596,444.82	0.0000	$ -	$ 26,152,361.00	$ -
Taylor (City of Taylor)	$ 1,911,631,234	8.1194	$ 15,521,298.64	11.7650	$ 22,490,341.47	4.9558	$ 9,473,662.07	$ 47,485,302.18	$ -
Trenton (City of Trenton)	$ 848,386,833	18.5639	$ 15,749,368.33	6.1867	$ 5,248,714.82	2.6594	$ 2,256,199.94	$ 23,254,283.09	$ -
Wayne (City of Wayne)	$ 520,648,905	14.3215	$ 7,456,473.29	9.5533	$ 4,973,915.18	0.0000	$ -	$ 12,430,388.48	$ -
Westland (City of Westland)	$ 2,538,672,524	6.0064	$ 15,248,282.65	12.7071	$ 32,259,165.63	0.0000	$ -	$ 47,507,448.28	$ -
Woodhaven (City of Woodhaven)	$ 647,442,979	18.2433	$ 11,811,496.50	4.4000	$ 2,848,749.11	0.0000	$ -	$ 14,660,245.61	$ -
Wyandotte (City of Wyandotte)	$ 795,120,055	11.1203	$ 8,841,973.55	5.2382	$ 4,164,997.87	6.3915	$ 5,082,009.83	$ 18,088,981.25	$ -
Local Units of Government - Cities Totals	**$ 42,607,329,310**		**$ 549,877,607.26**		**$ 243,818,778.54**		**$ 107,012,951.59**	**$ 900,709,337.39**	**$ 326,100,065**

Local Units of Government - Townships

Local Unit of Government - Township Name	Total Taxable Value	Total Local Unit of Government - Township Allocated / Charter Operating Rate	Estimated Local Unit of Government - Township Allocated / Charter Operating Tax Dollars	Total Local Unit of Government - Township Other Extra-Voted / General Law Operating Rate	Estimated Local Unit of Government - Township Other Extra-Voted / General Law Operating Tax Dollars	Total Local Unit of Government - Township Debt Rate	Estimated Local of Government - Township Debt Tax Dollars	Total Estimated Local Unit of Government - Township Tax Dollars	Total Renaissance Zone Taxable Value
Brownstown Township (Charter Township of Brownstown)	$ 1,448,518,101	0.8413	$ 1,218,638.28	3.0659	$ 4,441,011.65	0.0000	$ -	$ 5,659,649.92	$ -
Canton Township (Charter Township of Canton)	$ 6,056,620,523	1.4760	$ 8,939,571.89	1.3611	$ 8,243,666.19	0.0000	$ -	$ 17,183,238.09	$ -
Grosse Isle Township (Township of Grosse Ile)	$ 836,138,223	1.2024	$ 1,005,372.60	11.2935	$ 9,442,927.02	0.8332	$ 696,670.37	$ 11,144,969.99	$ -
Huron Township (Charter Township of Huron)	$ 845,475,767	0.7568	$ 639,856.06	7.8621	$ 6,647,215.03	0.0000	$ -	$ 7,287,071.09	$ -
Northville Township (Charter Township of Northville)	$ 3,106,705,702	0.6377	$ 1,981,146.23	7.1591	$ 22,241,216.79	0.3800	$ 1,180,548.17	$ 25,402,911.18	$ -
Plymouth Township (Charter Township of Plymouth)	$ 2,519,949,870	0.8006	$ 2,017,471.87	4.3069	$ 10,853,172.10	0.0000	$ -	$ 12,870,643.96	$ -
Redford Township (Charter Township of Redford)	$ 1,293,578,159	3.8119	$ 4,930,990.58	11.4435	$ 14,803,061.66	0.0000	$ -	$ 19,734,052.25	$ -
Sumpter Township (Township of Sumpter)	$ 485,776,676	0.7705	$ 374,290.93	1.4975	$ 727,450.57	0.0000	$ -	$ 1,101,741.50	$ -
Van Buren Township (Charter Township of Van Buren)	$ 1,599,852,952	0.8917	$ 1,426,588.88	6.3803	$ 10,207,541.79	0.0000	$ -	$ 11,634,130.67	$ -
Local Units of Government - Townships Totals	**$ 18,192,615,973**		**$ 22,533,927.31**		**$ 87,607,262.80**		**$ 1,877,218.53**	**$ 112,018,408.65**	**$ -**

State of Michigan (State Education Tax)

State Name / State Education Tax Name	Total Taxable Value	Total State Education Tax Rate	Estimated State Education Tax Dollars	Total State Education Tax Extra Voted Operating Rate	Estimated State Education Tax Extra Voted Operating Tax Dollars	Total State Education Tax Debt Rate	Estimated State Education Tax Debt Tax Dollars	Total Estimated State Education Tax Tax Dollars	Total Renaissance Zone Taxable Value
State of Michigan / State Education Tax	$ 60,434,448,716	6.0000	$ 362,606,692.30	0.0000	$ -	0.0000	$ -	$ 362,606,692.30	$ -
State (State Education Tax) Totals	**$ 60,434,448,716**		**$ 362,606,692.30**		**$ -**		**$ -**	**$ 362,606,692.30**	**$ -**

Tax Rate Apportionment Citation

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.37 County board of commissioners; determination of money for county purposes; apportionment of money, state tax, and indebtedness of county; correction of certificates, statements, papers, records, or proceedings; spread of money on assessment rolls; applicability of section.

Sec. 37. The county board of commissioners, either at a session held not later than October 31 in each year or at a special meeting held for a local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records.

The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective, or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board.

The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) applies and shall not prevent the township clerk from providing a certification to the county clerk pursuant to section 36(1). If a certification is provided pursuant to section 36(1), the county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification.

History: 1893, Act 206, Eff. June 12, 1893;CL 1897, 3860;Am. 1909, Act 292, Eff. Sept. 1, 1909;Am. 1913, Act 201, Eff. Aug. 14, 1913;CL 1915, 4031;CL 1929, 3425;CL 1948, 211.37;Am. 1968, Act 347, Eff. Nov. 15, 1968;Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973;Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;Am. 2009, Act 49, Imd. Eff. June 18, 2009;Am. 2012, Act 185, Imd. Eff. June 20, 2012.
Popular name: Act 206

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 11 of 2025
October 14, 2025
Property Tax and Equalization Calendar for 2026

TO: Assessor and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2026

STATE TAX COMMISSION
2026 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

This Tax Calendar is being provided as an informational resource for important dates and deadlines related to assessing, equalization, foreclosures, tax collections, and related topics. It does not cover every statutory or other deadline that may exist. All statutorily required dates are controlling. Dates listed in the Tax Calendar that are not directly found in statute, administrative rules, or State Tax Commission policies are suggested as best practices.

By 1st day of each month	County treasurer must account for and deliver to the state the collections under the state Education Tax Act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, on hand on the last day of the preceding month. MCL 211.43(10)
By 15th day of each month	County treasurer must account for and deliver to the state the collections under the State Education Tax Act, Act. NO. 331 of the Public Acts of 1993 on hand on or before the 15th day of the immediately preceding month. MCL 211.43(10)
December 1, 2025	Results of equalization studies must be reported to assessors of each township and city. *Responsibilities of the Equalization Director*
December 30, 2025 Dec 31 is a State Holiday	The equalization director shall prepare, in duplicate, the report of the equalization study and shall submit 1 copy to the county board of commissioners and 1 copy to the commission not later than December 31. Deadline for counties to file 2025 equalization studies for 2026 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)
December 31, 2025	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional

	Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5). Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)
	Tax Day for 2026 property taxes. MCL 211.2(2)
	All taxes due and liens are canceled for otherwise unsold 2025 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)
January 10, 2026	Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)
January 26, 2026	Local units with an SEV of $15,000,000 or Less: 2025 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2025 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)
January 30, 2026 February 1 is a Sunday	Deadline to submit STC Form 2699 (L-4143) Statement of "Qualified Personal Property" by a "Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)
	Deadline for notice by certified mail to all properties that are delinquent on their 2025 property taxes (not later than February 1). MCL 211.78f(1)
	Last day for county to send second notice by first class mail to all properties that have delinquent 2024 taxes. MCL 211.78f
February 13, 2026 February 14 is a Saturday February 15 is a Sunday	STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)
February 13, 2026 February 14 is a Saturday February 15 is a Sunday February 16 is a State Holiday	Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2026, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)
February 17, 2026 February 14 is a Saturday February 15 is a Sunday February 16 is a State Holiday	A local unit of government that collects a summer property tax shall defer the collection of 2025 summer taxes until this date for qualified property owners who filed intent. MCL 211.51(2)
	The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15 (MCL 211.59(3). Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights

	agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3% late penalty charge. MCL 211.44(3)
	Last day to pay property 2025 taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)
February 20, 2026	Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)
	Form 5819 *Qualified Heavy Equipment Rental Personal Property Exemption Claim* must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2025. MCL 211.9p(2)(e)
	Form 5277 *Affidavit to Rescind Eligible Manufacturing Personal Property Exemption* must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel on which the Eligible Manufacturing Personal Property exemption had been granted but is no longer eligible. MCL 211.9m(2)(c)
	Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each NEW personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed for 2026. MCL 211.9m(2)(c)
	Form 632 2026 *Personal Property Statemen*t must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)
	Deadline for taxpayer to file Form 3711 *Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory* if a claim of exemption is being made for heavy earth moving equipment. MCL 211.19(2)
February 27, 2026	The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)
February 28, 2026	Deadline for municipalities to report inaccurate 2025 commercial personal property and industrial personal property taxable values on Form 5651 *Correction of 2025 Personal Property Taxable Values Used for 2025 Personal Property Tax Reimbursement Calculations* to the county equalization director (by February 28). MCL 123.1358(5)(e)
March 2, 2026	Last day for local treasurers to collect 2025 property taxes. MCL 211.78(a)(2)
	The 2026 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24
March 3, 2026	County Treasurer commences settlement with local unit treasurers. MCL 211.55

	Properties with delinquent 2024 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds $175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)
	Redemptions of 2024 tax-delinquent properties require additional interest at non-compounded rate of ½% per month from March 1 preceding forfeiture. MCL 211.78g(3)(b)
	County Property Tax Administration Fee of 4% added to unpaid 2025 taxes and interest at 1% per month. MCL 211.78a(3)
	Local units to turn over 2025 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.
	The assessor/supervisor shall submit the 2026 certified assessment roll to the Board of Review (Tuesday after first Monday in March). MCL 211.29(1)
	Organizational meeting of Township Board of Review. MCL 211.29. (Tuesday after first Monday in March.) City Board of Review may vary according to Charter provisions.
March 9, 2026	The Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The Board of Review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)
March 13, 2026	Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)
March 31, 2026	Last day to pay all forfeited 2024 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2024 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k
	Deadline for municipalities to report any errors identified in the 2025 personal property tax reimbursements on Form 5654 *Correction of School Millage Rates or Other Errors for the 2025 Personal Property Tax Reimbursement Calculations* to the Department of Treasury (by March 31). MCL 123.1358(4)
	Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 *Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2025 Personal Property Tax Reimbursement Calculations* to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)

	Deadline for county equalization directors to report any corrected 2025 commercial personal property and industrial personal property taxable values on Form 5651 *Correction of 2025 Personal Property Taxable Values Used for the 2025 Personal Property Tax Reimbursement Calculations* to the Department of Treasury (by March 31). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1358(5)(e)
April 1, 2026	Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)
	Assessors are required to annually provide parcel information from any Form 5819 Qualified Heavy Equipment Rental Personal Property Exemption Claim and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9p
	Assessors are required to annually provide parcel information from any Form 5076 *Small Business Property Tax Exemption Claim under MCL 211.9o* and other parcel information required by the Department of Treasury for any taxpayer with more than $80,000 but less than $180,000 in true cash value in a form and manner required by the Department no later than April 1 of each year. MCL 211.9o
	Assessors are required to annually provide information from any Form 5277 *Affidavit to Rescind Eligible Manufacturing Personal Property Exemption* and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	Assessors are required to annually provide information from any Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)
	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)
April 6, 2026	On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a
April 8, 2026	The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)

	An assessor shall file Form 606 (L-4021) *Assessment Roll Changes Worksheet* with the County Equalization Department, and Form 607 (L-4022) *Report of Assessment Roll Changes and Classification* (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Rule 209.26(6a), (6b)).
April 14, 2026	County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)
	Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2025 assessment year. MCL 211.1057(4)
April 15, 2026	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
April 20, 2026	Equalization director files separate Form 2164 (L-4023) *Analysis for Equalized Valuation* for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)
	The county equalization department assembles the local unit 4626 reports and submits the data to the e-Equalization site by the third Monday in April. MCL 207.12.
	Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210
April 30, 2026	Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)
May 1, 2026	Deadline for Department of Treasury to post the *2026 Millage Rate Comparison Reports* on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)
	Final day for completion of delinquent tax rolls. MCL 211.57(1)
	Deadline for filing a *Principal Residence Exemption (PRE) Active-Duty Military Affidavit* (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd
	Deadline for filing Form 2599 *Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes* with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt. MCL 211.7ee(2)
May 4, 2026	On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. MCL 211.34d(2)
	Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) *Personal and Real Property-TOTALS,* with STC (first Monday in May). MCL 209.5(2) Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)

	Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) *Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review* to be used in "Headlee" calculations (first Monday in May). MCL 211.34d(2)
May 11, 2026	Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)
May 15, 2026	Deadline for assessors to report the 2026 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2026 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2026. MCL 123.1353(3)
	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
May 20, 2026	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2025 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)
May 26, 2026 May 25 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
May 29, 2026	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)
May 31, 2026	Deadline for county equalization directors to report the 2026 taxable value of commercial personal property and industrial personal property for each municipality in the county on the *Personal Property Summary Report (PPSR)* to the Department of Treasury (not later than May 31). The 2026 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2026. MCL 123.1353(3)

June 1, 2026	Last day to send the first notice to all properties that are delinquent on 2025 taxes. MCL 211.78b
June 1, 2026 May 30 is a Saturday May 31 is a Sunday	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
	Deadline for filing Form 2368 Principal Residence Exemption (PRE) Affidavit for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)
	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the summer tax levy. MCL 211.7cc(5)
	Deadline for filing Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) to qualify for the summer tax levy. MCL 211.7cc(5)
	Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)
	No later than June 1, the County Treasurer delivers to the State Treasurer a statement (Form 4341) listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)
	The Department of Treasury shall rescind for the 2026 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)
	County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) *Millage Reduction Fraction Computation* is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3). For the inter-county governmental units covering more than one county, the County Equalization Director responsible compiles the appropriate taxable values, completes, and verifies Form 613/L-4028IC, *Complete Millage Reduction Fraction Computation* on behalf of inter-county governmental units.
	Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)

	Requests are due from a Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; MCL 125.4312b(2); MCL 125.4411b(2); MCL 125.4213c(2)
June 5, 2026	Deadline for assessors to report the 2025 and 2026 taxable values for each renaissance zone on *2026 Renaissance Zone Tax Reimbursement Data* (Form 3369). MCL 125.2692
June 7, 2026	Deadline for county equalization directors to compile and report the 2026 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the *Personal Property Inter-County Summary Report (PPSR-IC)* to the Department of Treasury (not later than June 7). The 2026 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2026. MCL 123.1353(3)
June 8, 2026	Allocation Board must issue final order not later than the second Monday in June. MCL 211.216
June 15, 2026	Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2026 forfeitures. MCL 211.78h(1)
	Qualified local governmental units report to the STC on the status of each exemption granted under the Attainable Housing Facilities Act. MCL 207.914
	Qualified local governmental units report to the STC on the status of each exemption granted under the Residential Housing Facilities Act. MCL 207.964
	Qualified local governmental units report to the STC on the status of each exemption granted under the Solar Energy Facilities Taxation Act. MCL 211.1162
	Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.
	Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)
	Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008. MCL 125.2665a(2)
	Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities*, Form 5176BR *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities*, or Form 5176ICV *Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss*. MCL 123.1356a(3)

June 22, 2026	Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d
June 30, 2026	Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)
	Deadline for County Equalization Director to file Form 3689 (L-4027i) Interim Status Report and Plan of Study Activity by Unit and Class for the current year. STC Rule 209.41(4)
	County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.
	Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.
	Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) Property Owner Petition for Change of Property Classification (June 30).
July 1, 2026	Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)
	Deadline for governmental agencies to exercise the right of refusal for 2026 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)
MTT Note:	Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)
July 21, 2026	The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)
July 31, 2026	Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-CRA Commercial Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-OPRA Obsolete Property Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Form 170-IFT Industrial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.
	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)

August 1, 2026	Deadline for eligible local school districts to file Form 5451 *2026 School District Debt Millage Rate for the 2026 Personal Property Tax Reimbursement Calculation* (by August 1). MCL 123.1353(4)
	Deadline for eligible local school districts to file Form 5609 *2026 Hold Harmless Millage Rate for the 2026 Personal Property Tax Reimbursement Calculation* (by August 1). MCL 123.1353(4)
	Deadline for a county, township, village, city, or local authority to file Form 5608 *Portion of 2025 Essential Services Millage Rate Dedicated for the Cost of Essential Services* (by August 1). MCL 123.1353(7)
	Deadline for a municipality to file Form 5613 *Millage Rate Correction for the 2026 Personal Property Tax Reimbursement Calculations* (by August 1). MCL 123.1358(4)
August 14, 2026 August 15 is a Saturday	Deadline to certify 2026 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057(3)
August 17, 2026	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
September 1, 2026	Last day for county to send notice by first class mail to all properties that have delinquent 2025 taxes. MCL 211.78c
September 14, 2026	Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date. MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107
September 15, 2026	Last day for qualified taxpayers to file intent for 2026 summer tax deferral. MCL 211.51(7)
	Deadline to amend a previously certified 2026 essential services assessment statement. MCL 211.2057(4)
September 15, 2026	Interest of 1% per month will accrue if the payment is late for the summer tax collection. MCL 211.905b(11) and 211.44a(6). Note: date may be different depending on the city charter.
September 30, 2026	Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)
	Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) Tax Rate Request (on or before September 30). MCL 211.36.
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2026	County Treasurer adds $15 for each parcel of property for which the 2024 real property taxes remain unpaid. MCL 211.78d

October 15, 2026	The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)
	Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666
	Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854
	Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794
	The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)
October 20, 2026	Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December (not later than October 20). MCL 123.1357(8)(a) and (c)
October 30, 2026 October 31 is a Saturday	October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37
November 1, 2026	Deadline for filing Principal Residence Exemption Affidavit (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)
	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the winter tax levy. MCL 211.7cc(5)
	Deadline for filing for Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)
November 2, 2026	Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000 (, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006 (STC approved application and instructions), Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after November 2 shall be considered by the Commission contingent upon staff availability.
November 5, 2026	Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)
November 13, 2026 November 14 is a Saturday November 15 is a Sunday	Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.
November 25, 2026 Nov 26 is a State Holiday Nov 27 is a State Holiday November 28 is a Saturday	Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)

November 30, 2026	Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475 (not later than November 30). MCL 123.1357(8)(e)
December 1, 2026	Deadline for foreclosing governmental units to transfer list of unsold 2026 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)
	Results of equalization studies must be reported to assessors of each township and city. *Responsibilities of the Equalization Director*
	County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer. MCL 211.43
	2026 winter taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40
	County Equalization Director submits apportionment millage report to the STC. MCL 207.12
December 15, 2026	The December Board of Review may be convened (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)
December 30, 2026 Dec 31 is a State Holiday	The Department of Treasury may appeal the 2026 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)
	The equalization director shall prepare, in duplicate, the report of the equalization study and shall submit 1 copy to the county board of commissioners and 1 copy to the commission not later than December 31. Deadline for counties to file 2026 equalization studies for 2027 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)
December 31, 2026	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5)
	Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5)

	An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year. MCL 211.1057(7)
	Tax Day for 2027 property taxes. MCL 211.2(2)

Wayne County Commission

Alisha R. Bell
Chair

Pamela Fordham
Acting Clerk of the Commission

CLERK OF THE COMMISSION

October 15, 2026

Dear Executive Evans:

Transmitted herewith are the resolutions and enrolled ordinances that were duly adopted by the Wayne County Commission at the Commission meeting held on Thursday, October 15, 2026.

2026-740 A resolution by Commissioner Marecki to receive and file the report from the Department of Public Services on the completion status of road repairs pertaining to the Township Paving Program, pursuant to Enrolled Ordinance No. 2025-659, page 20, item 7. (2026-30-054)

2026-741 A resolution by Commissioner Marecki to receive and file the August 2026 report from the Department of Public Services of all complaint calls made to 1-888-Road-Crew sorted by Commission district, pursuant to Enrolled Ordinance No. 2025-659, page 20, item 6. (2026-33-029)

2026-742 A certified resolution by Commissioner Marecki approving an intergovernmental agreement between the Charter County of Wayne and the Charter Township of Canton not to exceed $700,000 for a Local Paving Initiative Program; the term is from October 15, 2026 through September 30, 2030. (2026-30-055)

2026-743 A resolution by Commissioner Marecki approving Amendment No. 1 to a three-year contract with a one-year option to renew between the Charter County of Wayne and Farmer & Underwood Trucking (of Belleville) not to exceed $2,275,000 to continue to provide on-demand coarse aggregate 22A; the term remains from March 5, 2026 through March 4, 2029. (2026-26-002M1)

2026-744 A resolution by Commissioner Marecki approving Amendment No. 1 to a two-year professional services contract with three, one-year options to renew between the Charter County of Wayne and Elite Fire Safety (of Novi) not to exceed $79,179.55 to replace fire extinguishers, for contingency repairs, and to continue providing inspection, testing, maintenance and certification of fire alarm systems and equipment for various County locations; the term remains from January 8, 2026 through January 7, 2028. (2026-91-002M1)

2026-745 A certified resolution by Commissioner Marecki approving an intergovernmental agreement between the Charter County of Wayne and the City of Plymouth not to exceed $24,534 for improvements to the Plymouth Cultural Center; the term is from October 15, 2026 through September 30, 2028. (2026-60-058)

2026-746 A certified resolution by Commissioner Marecki approving an intergovernmental agreement between the Charter County of Wayne and the City of Northville not to exceed $10,196 for improvements to Ford Field Park West; the term is from October 15, 2026 through September 30, 2028. (2026-60-061)

2026-747 A resolution by Commissioner Marecki approving an amendment to a lease agreement between the Charter County of Wayne and the City of Dearborn Heights to terminate the lease for the use and occupancy of approximately 83.17 acres of Parkland Park; the new termination date is November 30, 2026. (2026-60-062)

2026-748 A resolution by Commissioner Marecki approving a revenue-generating license and location agreement between the Charter County of Wayne and Don Nicholson Enterprises, LLC (of Westland) in the estimated amount of $24,000 to allow for the use of Hines Park for three annual Cruisin' Hines classic vehicle events; the term is from August 23, 2026 through August 27, 2028. (2026-60-053)

2026-749 Ratification of the Chair's exigent approval of a five-year contract between the Charter County of Wayne and the Michigan Department of Transportation in the estimated amount of $125,000,000 for the construction, improvement or maintenance of state trunkline highways and appurtenant facilities; the term is from October 1, 2026 through September 30, 2031. (2026-33-032)

Note: Chair Bell granted exigent approval on October 1, 2026.

2026-750 A certified resolution by Commissioner Marecki approving an intergovernmental agreement between the Charter County of Wayne and the Charter Township of Huron not to exceed $670,000 for the Local Partnering Paving Initiative for township roads to allow for paving gravel road surface, grading and restoring roadside ditches and related work on Romine Road from Willow Road to Will Carleton Road; the term is from October 15, 2026 through September 30, 2029. (2026-30-050)

2026-751 A resolution by Commissioner Kinloch to receive and file the June 2026 report from the Economic Development Department, Economic Vitality Division, on the revenue collected from and the expenditures for the Guardian Building and First Street Parking Garage, including any special events revenue, agreements with valet companies, agreements with management companies and infrastructure improvements for Fiscal Year 2025-2026, pursuant to Enrolled Ordinance No. 2025-659, page 25, item 17. (2026-96-095)

2026-752 A resolution by Commissioner Kinloch approving the 2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan, in accordance with Sections 34 and 37 of the General Property Tax Act. (2026-34-011)

2026-753 An enrolled ordinance by Commissioner Kinloch approving a proposed amendment to the 2025-2026 Appropriations Ordinance (Enrolled Ordinance No. 2025-659) in accordance with Budget Adjustment No. 2026-35-088 reallocating expenditures in the amount of $50,000 in the Buildings & Ground Maintenance Fund (631) submitted on behalf of the Facilities Management & Planning Department to ensure adequate funding for professional services fee payments. (2026-35-088)

2026-754 An enrolled ordinance by Commissioner Kinloch approving a proposed amendment to the 2025-2026 Appropriations Ordinance (Enrolled Ordinance No. 2025-659) in accordance with Budget Adjustment No. 2026-35-087 reallocating expenditures in the amount of $466,000 in the Buildings & Ground Maintenance Fund (631) submitted on behalf of the Facilities Management & Planning Department to ensure adequate funding for purchases of air compressors and various trucks, and gators for the department's daily site operations. (2026-35-087)

2026-755 An enrolled ordinance by Commissioner Kinloch approving a proposed amendment to the 2025-2026 Appropriations Ordinance (Enrolled Ordinance No. 2025-659) in accordance with Budget Adjustment No. 2026-35-094 certifying revenue in the amount of $705,069 in the County Health Fund (221) submitted on behalf of the Health, Human and Veterans Services Department to certify the Local Stabilization funding for Fiscal Year 2026. (2026-35-094)

2026-756 An enrolled ordinance by Commissioner Kinloch approving a proposed amendment to the 2025-2026 Appropriations Ordinance (Enrolled Ordinance No. 2025-659) in accordance with Budget Adjustment No. 2026-35-004 certifying revenue in the amount of $9,771,363 in the DPS - Drain Maintenance Fund (801) to certify revenue for the North Branch Big Swan Creek drain maintenance and repair project. (2026-35-004)

2026-757 An enrolled ordinance by Commissioner Kinloch approving a proposed amendment to the 2025-2026 Appropriations Ordinance (Enrolled Ordinance No. 2025-659) in accordance with Budget Adjustment No. 2026-35-108 certifying revenue in the amount of $905,000 in the General Fund (101) submitted on behalf of the Economic Development Department to certify funding awarded by the U.S. Department of Transportation for the Innovative Finance and Asset Concession grant. (2026-35-108)

2026-758 An enrolled ordinance by Commissioner Kinloch approving a proposed amendment to the 2025-2026 Appropriations Ordinance (Enrolled Ordinance No. 2025-659) in accordance with Budget Adjustment No. 2026-35-119 certifying revenue in the amount of $260,811 in the HHS-Nutrition Fund (223) submitted on behalf of the Senior Services Department serves to certify funds received for The Senior Alliance grant. (2026-35-119)

2026-759 An enrolled ordinance by Commissioner Kinloch approving a proposed amendment to the 2026-2027 Appropriations Ordinance (Enrolled Ordinance No. 2026-676) in accordance with Budget Adjustment No. 2027-35-001 reallocating expenditures in the amount of $130,000 in the Indigent Defense Fund (26001) submitted on behalf

of the Department of Indigent Defense Services to provide sufficient funds for a contract with Neighborhood Defender Service, Inc. (2027-35-001)

2026-760 A resolution by Commissioner Scott to receive and file the notice from the Michigan Department of Health and Human Services 2027 chargeback rates for services for state wards, in accordance with Public Act 150 of 1974. (2026-69-070)

2026-761 A resolution by Commissioner Scott to receive and file the report from the Health, Human and Veterans Services Department, Veterans Services Division, on outreach activities for Fiscal Year 2025-2026, pursuant to Enrolled Ordinance No. 2025-659, page 18, item 4. (2026-07-004)

2026-762 A resolution by Commissioner Scott to receive and file a status report from the Department of Health, Human and Veterans Services on the activities of the Well Wayne Air Quality Network (JustAir) initiative/contract, pursuant to Enrolled Ordinance No. 2025-659, page 18, item 11. (2026-20-025)

2026-763 A resolution by Commissioner Scott to receive and file a status report from the Department of Health, Human and Veterans Services on the activities of the Well Wayne Vision Program (in collaboration with Vision To Learn) initiative/contract, pursuant to Enrolled Ordinance No. 2025-659, page 18, item 14. (2026-20-026)

2026-764 A resolution by Commissioner Scott to receive and file the status report from the Department of Health, Human and Veterans Services on the activities of the Well Wayne Stations (Naloxone [Narcan] Vending Machines) initiative/contract, pursuant to Enrolled Ordinance No. 2025-659, page 19, item 13. (2026-20-027)

2026-765 A resolution by Commissioner Scott to receive and file a status report from the Department of Health, Human and Veterans Services on the activities of the Well Wayne Coats for Hope Program (Empowerment Plan) initiative/contract, pursuant to Enrolled Ordinance No. 2025-659, page 19, item 16. (2026-20-028)

2026-766 A resolution by Commissioner Scott to receive and file the status report from the Department of Health, Human and Veterans Services on the activities of the Undue (formerly RIP Medical Debt Relief) initiative/contract, pursuant to Enrolled Ordinance No. 2025-659, page 18, item 12. (2026-20-029)

2026-767 A resolution by Commissioner Scott to receive and file a status report from the Department of Health, Human and Veterans Services on the activities of the Well Wayne Fresh Truck Mobile Market (Eastern Market) initiative/contract, pursuant to Enrolled Ordinance No. 2025-659, page 18, item 15. (2026-20-030)

2026-768 A resolution by Commissioner Scott to receive and file the MEO Turnaround Time Analysis for June 1, 2026 to August 31, 2026 report from the Department of Health, Human and Veteran Services, Medical Examiner's Office (MEO), which contains the average time periods for processing histology, amending a pending case, issuing cremation permits and issuing the final cause of death, pursuant to Enrolled Ordinance No. 2025-659, page 18, item 9. (2026-09-008)

2026-552 Revision of Resolution No. 2026-552, a 36-month software acquisition contract with up to two, one-year options to renew between the Charter County of Wayne and HS Gov Tech USA, Inc. (of Charlotte, NC) not to exceed $272,600 to provide the HSCloud Suite, a secure, cloud-based software-as-a-service platform to support the Department of Health, Human and Veterans Services, Public Health Division, Environmental Health program operations; the Executive's Office advises that the HSCloud Suite will support Public Health staff, inspectors, managers, and leadership in performing permitting and licensing, inspection and case management, reporting and analytics, and an operator/public portal for regulated entities; the term will commence upon Commission approval for 36 months; the cost will be charged to Account Nos. 22101 601970 7270110 ($121,000 Stregthening PH Workforce Infr), 22101 372010 **9810010** ($58,900 HHVS Food Inspection), 22101 601970 7270110 ($45,000 Stregthening PH Workforce Infr) and 22101 372010 7270110 ($47,700 HHVS Food Inspection). (2026-08-009)

[Note: This resolution (No. 2026-552) was approved by the Wayne County Commission on August 6, 2026. Subsequent to its approval, the Department of Health, Human and Veterans Services requested to modify one of the funding lines to accurately reflect the project funding sources. It is requested that a revised resolution be adopted on October 15, 2026. (The change is in **bold**.)]

2026-769 A resolution by Commissioner Scott approving a one-year grant agreement between the Charter County of Wayne and the Michigan Department of Health and Human Services in the amount of $15,460,624 for Fiscal Year 2027 Local Health Department Comprehensive funds to provide numerous public health services; the term is from October 1, 2026 through September 30, 2027. (2026-08-018)

2026-770 A resolution by Commissioner Scott approving retroactive Amendment No. 3 to a three-year inmate health care services management agreement with a two-year option to renew between the Charter County of Wayne and NaphCare, Inc. (of Birmingham, AL) not to exceed $85,685,000, assigning rights, interest and obligations to NaphCare of Wayne County, LLC (of Birmingham, AL) and extending the term to continue to provide all medically necessary health services for adult inmates and pharmaceutical support services for juvenile inmates; the term is extended through September 30, 2029; the term of the original agreement and previous amendments was from October 1, 2021 through September 30, 2026. (2021-19-015M3)

2026-771 A resolution by Commissioner Scott approving Amendment No. 1 to a twelve-month sole-source professional services contract with a one-year option to renew between the Charter County of Wayne and Empowerment Plan, Inc. (of Detroit) not to exceed $150,000, exercising the option to renew, to continue implementing and administering the Coats for Hope initiative to provide 1,000 EMPWR Sleeping Bag Coats to vulnerable residents to be distributed through shelters, harm reduction services and community resource centers to provide relief during the winter season; the term is from August 7, 2026 through August 6, 2027; the term of the original contract was from August 7, 2025 through August 6, 2026. (2025-20-020M1)

2026-772 A resolution by Commissioner Daub to receive and file the Office of Legislative Auditor General's Performance Audit report on the Wayne County Sheriff's Office, Civil Process Unit – Mortgage Foreclosure Auction. (2024-57-008)

2026-773 A resolution by Commissioner Garza approving Amendment No. 2 to a subaward agreement between the Charter County of Wayne and the Thomas M. Cooley Law School (of Lansing), with no change in the dollar amount, extending the term, to continue its Innocence Project to screen and bring to conclusion up to 250 cold cases involving claims of innocence where biological materials may be available for testing or retesting; the term is extended through September 30, 2027; the term of the original agreement and previous amendment was from October 5, 2023 through September 30, 2026; the total not-to-exceed amount remains $528,800. (2023-93-009M2)

2026-774 A resolution by Commissioner Clemente to receive and file the Settlement Report from the Department of Corporation Counsel for July through September 2026, pursuant to Resolution No. 2025-900. (2026-40-061)

2026-775 A resolution by Commissioner Clemente approving the reappointment of Terrance T. Adams (of West Bloomfield) to the City of Detroit Local Development Finance Authority Board, pursuant to Public Act 57 of 2018; the term is from October 20, 2026 through October 19, 2030. (2026-66-057)

2026-776 A resolution by Commissioner Clemente approving the reappointment of Commissioner Melissa Daub (of Canton Township) to the Joint Airport Zoning Board for Wayne and Washtenaw Counties, pursuant to the Airport Zoning Act of 1950 (Public Act 23 of 1950; MCL 259.447); the term is from October 22, 2026 through October 21, 2029. (2026-66-056)

2026-777 A resolution by Commissioner Clemente approving an intergovernmental agreement between the Charter County of Wayne and the Wayne State University Leadership Development Program (of Detroit) not to exceed $207,700 for an executive leadership training program for County employees; the term is from October 15, 2026 through September 30, 2028. (2026-43-008)

2026-778 A resolution by Commissioner Clemente approving a two-year comparable-source plan sponsor agreement with a one-year option to renew between the Charter County of Wayne and Health Advocate Solutions, Inc. (of Blue Bell, PA) not to exceed $289,160.40 to help enrollees understand, evaluate and enroll in health insurance plans; the term is from October 15, 2026 through October 14, 2028. (2026-43-013)

2026-779 A resolution by Commissioner Clemente approving a retroactive one-year legal services agreement between the Charter County of Wayne, acting exclusively by and through the Wayne County Commission, and Lewis & Munday, PC (of Detroit) not to exceed $40,000 in the matter of Monique Baker McCormick v Alisha Bell (U.S. District Court Case No.: 2:26-cv-13466); the term is from September 15, 2026 through September 14, 2027. (2027-56-001)

2026-780 A resolution by Commissioner Clemente approving retroactive Amendment No. 1 to a one-year professional services contract with four, one-year options to renew between the Charter County of Wayne and Neighborhood Defender Service, Inc. (of New York, NY), operating through wholly owned subsidiary NDS Detroit, LLC (of Detroit), not to exceed $18,837,901.58, exercising the first option to renew, to provide indigent criminal defense services; the term is from October 1, 2026 through September 30, 2027; the term of the original contract was from October 1, 2025 through September 30, 2026. (2025-41-005M1)

2026-781 A resolution by Commissioner Clemente approving a one-year grant agreement between the Charter County of Wayne and the State of Michigan Department of Licensing and Regulatory Affairs (LARA) for a total authorized budget of $32,799,156.76 through the Michigan Indigent Defense Commission (MIDC) to support the County's Fiscal Year 2027 Compliance Plan and Cost Analysis for the provision of indigent criminal defense services through the standards approved by LARA and as mandated by the MIDC Act; the term is from October 1, 2026 through September 30, 2027. (2026-41-006)

2026-782 A resolution by Commissioner Bell approving a grant agreement between the Charter County of Wayne and the U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance, for the 2025 Justice Assistance Grant in the amount of $1,406,160, with no County match, which will be distributed to the Sheriff's Office and 15 municipal police departments to fund projects and initiatives, and to delegate authority to the County Executive to execute intergovernmental agreements with each of the 15 municipalities to allow for the immediate release of funds; the term is from October 1, 2024 through September 30, 2028. (2026-71-034)

Respectfully submitted,



Pamela Fordham
Acting Clerk of the Commission

RESOLUTION

No. 2026-752

By Commissioner Kinloch

WHEREAS, the Committee on Ways and Means has ascertained and determined the amount of money to be raised for County purposes, and has apportioned the amount among the several cities and townships in the county in proportion to the valuation of the taxable real and personal property as determined by the Wayne County Commission, which determination and apportionment shall be entered at large on County records; and

WHEREAS, the Committee on Ways and Means has examined all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several cities and townships for school, highway, drain, township, and other purposes; and

WHEREAS, under the supervision of the Committee on Ways and Means, the Wayne County Division of Assessment and Equalization has compiled the information contained within the various tax rate certificates submitted to the Wayne County Commission and has analyzed, computed, and reported the same in preparation of the 2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan.

Now therefore be it

RESOLVED, by the Wayne County Commission, this 15th day of October, 2026 that approval be, and is hereby, granted to approve the submission of the 2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes in the Charter County of Wayne, Michigan; and be it further

RESOLVED, that pursuant to the analysis and financial reporting contained within the 2026 Apportionment Report: Report of Certified Ad Valorem Tax Rates for All Entities Levying Taxes, the Wayne County Commission hereby directs that the money proposed to be raised for county, city, township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities; and be it further

RESOLVED, that this action and direction shall be entered in full upon the records of the proceedings of the Wayne County Commission and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of Wayne County by the State Tax Commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money.

[2026 Apportionment Report on File]

(2026-34-011)