

Property Tax Overview

Distribution of Specific Taxes

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Distribution of Specific Taxes

For industrial facilities tax, commercial facilities tax, technology park tax, commercial forest tax, MSHDA payments, neighborhood enterprise zone tax, obsolete properties tax, commercial rehabilitation act and ETRPST:

- the local school operating share is paid to the school aid fund.

Distribution of Specific Taxes (Continued)

- local school districts keep the share attributable to debt and sinking fund mills.
- for the MSHDA PILOT, technology park tax, commercial forest tax, and NEZ tax, the local school operating share of the specific taxes is calculated using the district's 1993 operating millage rate less 6 mills.
- for IFT, commercial facilities tax, OPRA, commercial rehabilitation tax and the ETRPST, the local school operating share of the specific taxes is calculated using the district's current operating millage rate.

Housing Facility Payments in Lieu of Tax

- PILOTs made by a municipal housing commission must be shared with all taxing units.
- PILOTs made by a municipal housing commission **SHOULD NOT** be reported on the MSHDA Fee Annual Return.
- The school operating share of a PILOT made by a municipal housing commission should be paid to the school district, unless the school district included a housing PILOT in its FY 1995 foundation allowance calculation.
- Do not report housing PILOTS made by Treasury under MCL 211.7d on MSHDA Form

Specific Taxes - Distribution of ISD Special Ed And Voc. Ed. mills

For IFT, NEZ, OPRA, Commercial Facilities Tax, Commercial Forest Tax, Commercial Rehabilitation Tax and ETRPST only:

- the share of the tax attributable to ISD special ed. mills is paid to the school aid fund if the ISD receives special ed. millage equalization funding under section 56 (ICD 450).
- the share of the tax attributable to ISD voc. ed. mills is paid to the school aid fund if the ISD receives voc. ed. millage equalization funding under section 62 (ICD 510).

Otherwise, the ISD share of specific taxes is paid to the ISD.