

2021
Washtenaw County
Equalization
Report

Prepared by: Washtenaw County Equalization Department

Raman Patel, Director

2021 Equalization

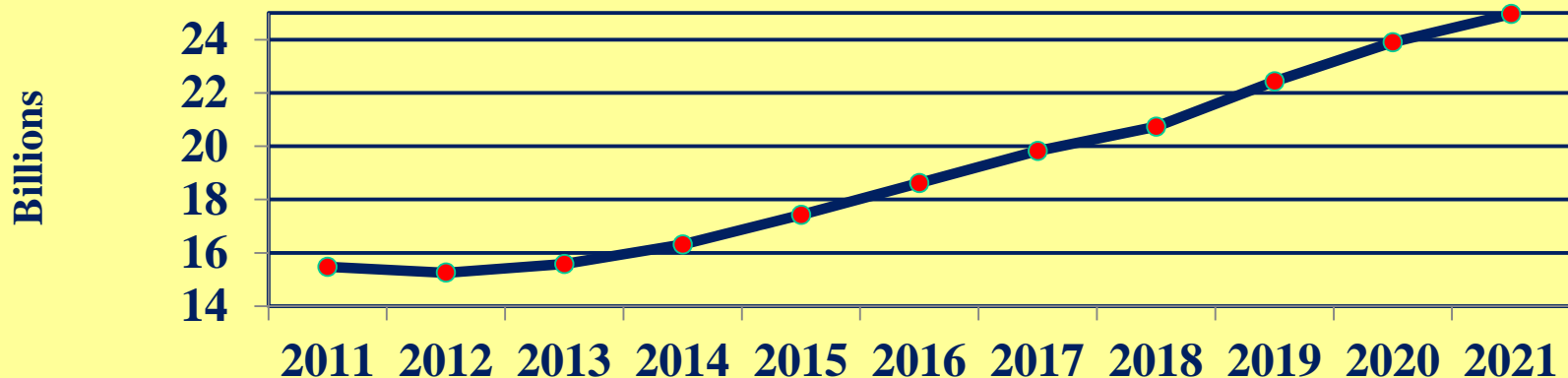
Recommendation

COUNTY EQUALIZED VALUES

	2021		
	Recommended County Equalized Values	Difference from Previous Year	Percentage of Change
AGRICULTURAL	553,774,450	9,576,460	1.76%
COMMERCIAL	5,273,245,750	159,884,477	3.13%
INDUSTRIAL	582,035,700	51,390,790	9.68%
RESIDENTIAL	17,278,523,463	849,381,124	5.17%
DEVELOPMENTAL	35,083,000	69,700	0.20%
PERSONAL	1,238,901,998	-1,489,929	-0.12%
TOTAL C.E.V.	24,961,564,361	1,068,812,622	4.47%

COUNTY EQUALIZED VALUE

Year	CEV	Difference from Previous Year	Percentage of Change
2011	15,480,176,123	(783,332,144)	-4.82%
2012	15,259,554,130	(220,621,993)	-1.43%
2013	15,579,456,634	319,902,504	2.10%
2014	16,311,668,607	732,211,973	4.70%
2015	17,424,211,122	1,112,542,515	6.28%
2016	18,623,414,888	1,199,203,766	6.88%
2017	19,817,334,331	1,193,919,443	6.41%
2018	20,733,554,714	916,220,383	4.62%
2019	22,428,171,091	1,694,616,377	8.17%
2020	23,892,751,739	1,494,580,648	6.53%
2021	24,961,564,361	1,068,812,622	4.47%

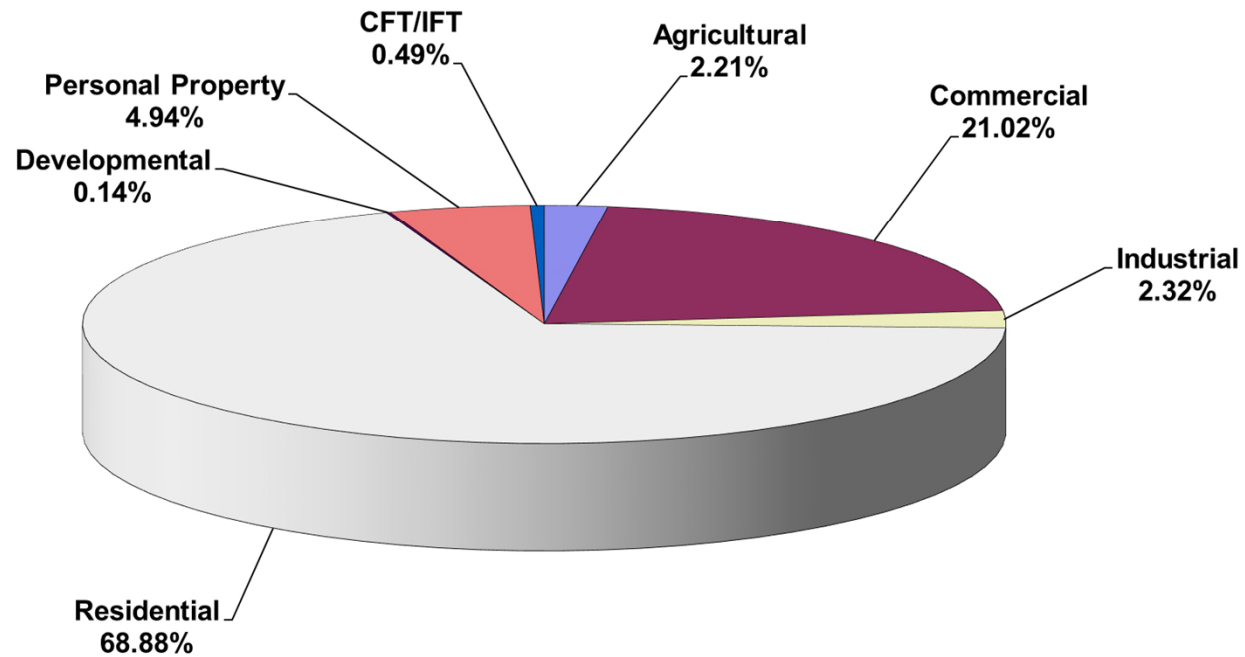


5 YEARS OF TAXABLE NEW CONSTRUCTION

Ad Valorem

- 2017 455,792,149
- 2018 529,598,849
- 2019 663,724,498
- 2020 536,508,288
- 2021 473,484,796

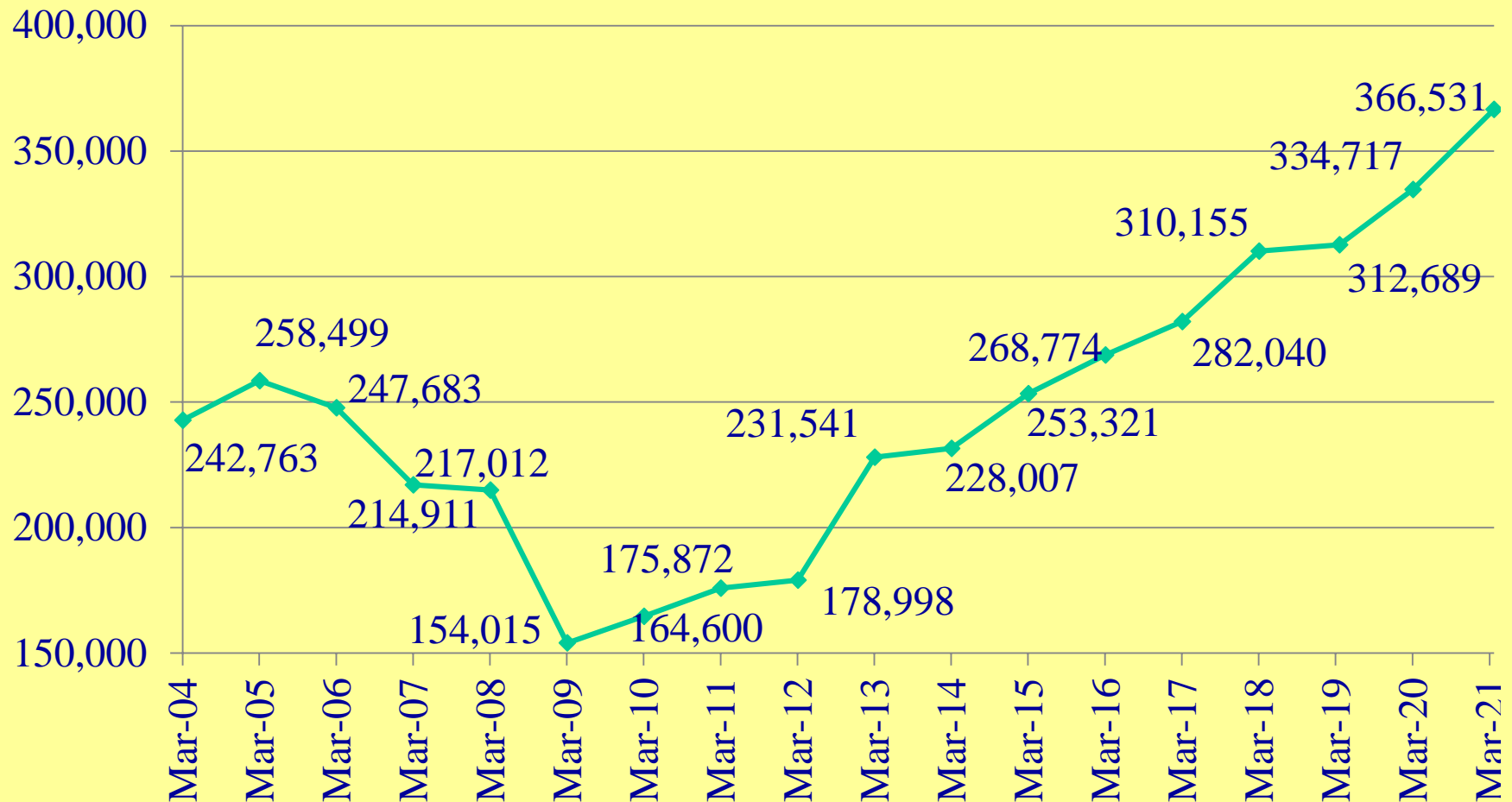
2021 PERCENTAGE OF COUNTY TOTAL BY CLASSIFICATION OF PROPERTY



Class	Agricultural	Commercial	Industrial	Residential	Developmental	Personal Property	CFT/IFT	Total County ECEV
Total S.E.V.	533,774,450	5,273,245,750	582,035,700	17,278,523,463	35,083,000	1,238,901,998	123,688,282	25,085,252,643
Percentage Of County Total	2.21%	21.02%	2.32%	68.88%	0.14%	4.94%	0.49%	100.00%

AVERAGE RESIDENTIAL SALES PRICE

Average Sales Price

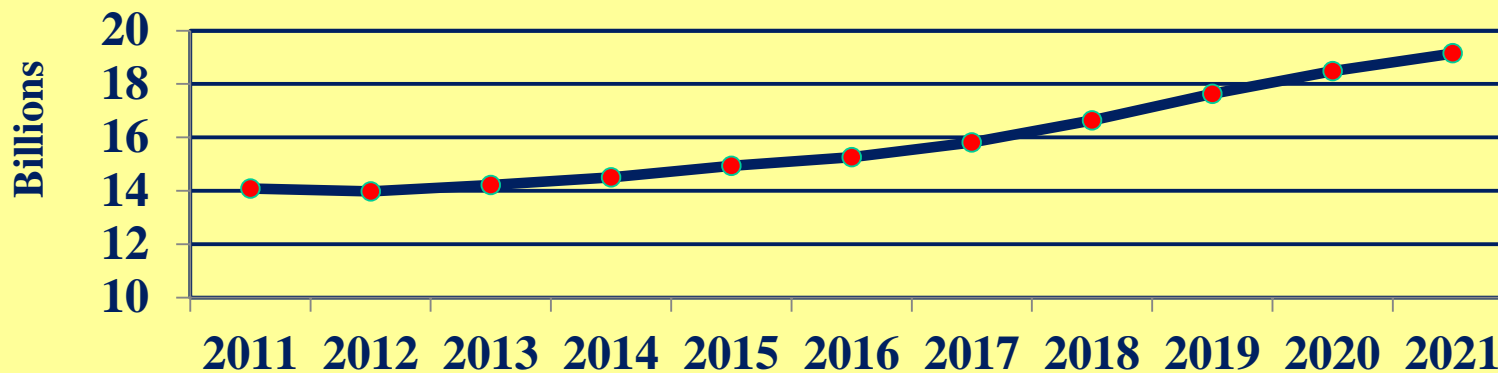


Based on information from the Ann Arbor Area Board of REALTORS® Multiple Listing Service for the period March 2004 through March 2021.

2021
TAXABLE
VALUE
TENTATIVE

COUNTY TAXABLE VALUE

Year	County Taxable Value	Difference from Previous Year	Percentage of Change
2011	14,083,128,684	(413,470,578)	-2.85%
2012	13,976,296,665	(106,832,019)	-0.76%
2013	14,210,463,343	234,166,678	1.68%
2014	14,496,462,571	285,999,228	2.01%
2015	14,925,676,802	429,214,231	2.96%
2016	15,257,429,398	331,752,596	2.22%
2017	15,807,731,211	550,301,813	3.61%
2018	16,634,606,777	826,875,566	5.23%
2019	17,628,783,898	994,177,121	5.98%
2020	18,474,642,227	845,858,329	4.80%
2021 (Tentative)	19,145,922,040	671,279,813	3.63%



Adjacent Counties 2021

Tentative

County	State Equalized Value	Taxable Value
Washtenaw	4.47%	3.63%
Wayne	4.56%	2.67%
St Clair	5.05%	3.78%
Oakland	4.42%	3.84%
Monroe	3.10%	1.91%
Macomb	5.00%	3.95%
Livingston	5.54%	4.37%
Lapeer	N/A	N/A
Genesee	N/A	N/A
Lenawee	4.64%	3.00%
State of Michigan	N/A	N/A

2021 Board of Review Action Report

- Number of Appeals to the Board of Reviews 1,225
- Number of Appeals Granted 910
- Total Assessed Value Changed - 85,252,436
- Total Taxable Value Changed - 46,081,683
- Poverty Exemptions Applied For 443
- Poverty Exemptions Granted 431
- Disabled Veterans Exemptions Granted Parcel Count 346
Taxable Value -37,144,185

2021 EQUALIZED and TENTATIVE TAXABLE VALUES

Jurisdiction	COUNTY EQUALIZED			TAXABLE		
	2021 County Equalized Value	Difference (2021 - 2020)	% of Change	2021 TAXABLE	Difference (2021 - 2020)	% of Change
Ann Arbor City	9,161,722,437	414,407,637	4.74%	6,684,030,058	181,973,735	2.80%
Chelsea City	372,304,340	15,405,639	4.32%	286,461,971	8,370,294	3.01%
Dexter City	341,515,661	12,132,508	3.68%	266,643,557	7,400,306	2.85%
Milan City	154,410,438	9,100,314	6.26%	113,318,831	3,743,340	3.42%
Saline City	593,838,500	20,248,600	3.53%	481,881,341	12,985,022	2.77%
Ypsilanti City	515,952,190	36,253,090	7.56%	357,431,161	12,025,160	3.48%
Ann Arbor Township	755,442,060	46,576,013	6.57%	614,942,752	31,468,648	5.39%
Augusta Township	348,521,200	13,247,000	3.95%	274,855,657	6,259,127	2.33%
Bridgewater Township	137,620,000	542,500	0.40%	103,532,583	2,007,432	1.98%
Dexter Township	579,877,259	25,757,336	4.65%	441,895,751	13,219,484	3.08%
Freedom Township	235,077,296	5,036,932	2.19%	195,481,565	5,972,886	3.15%
Lima Township	345,547,157	20,573,390	6.33%	266,735,680	7,577,360	2.92%
Lodi Township	583,027,007	799,816	0.14%	489,806,665	10,221,665	2.13%
Lyndon Township	225,594,950	4,996,270	2.26%	178,679,056	3,311,875	1.89%
Manchester Township	278,132,800	10,831,250	4.05%	216,932,252	5,137,262	2.43%
Northfield Township	536,968,050	17,995,134	3.47%	395,849,527	12,743,133	3.33%
Pittsfield Township	2,682,561,610	51,392,410	1.95%	2,212,951,587	83,037,086	3.90%
Salem Township	537,797,300	25,832,400	5.05%	424,791,548	15,679,808	3.83%
Saline Township	155,567,500	2,300,400	1.50%	116,742,768	2,111,236	1.84%
Scio Township	1,835,629,100	73,802,500	4.19%	1,465,862,936	60,421,689	4.30%
Sharon Township	148,488,576	4,201,283	2.91%	108,285,026	3,754,479	3.59%
Superior Township	905,577,230	39,820,950	4.60%	728,538,131	35,438,146	5.11%
Sylvan Township	291,424,600	3,661,800	1.27%	225,738,120	9,937,719	4.61%
Webster Township	580,101,300	19,154,250	3.41%	475,249,413	16,705,305	3.64%
York Township	630,179,800	56,737,900	9.89%	510,067,331	58,959,701	13.07%
Ypsilanti Township	2,028,686,000	138,005,300	7.30%	1,509,216,773	60,817,915	4.20%
Washtenaw County	24,961,564,361	1,068,812,622	4.47%	19,145,922,040	671,279,813	3.63%
DNR PIIT, OPRA & IFT	105,350,991	(25,764,991)	-19.65%	68,074,649	(21,889,133)	-24.33%
TOTAL COUNTY	25,066,915,352	1,043,047,632	4.34%	19,213,996,689	649,390,681	3.50%

2021 EQUALIZED and TENTATIVE TAXABLE VALUES

Continued

Jurisdiction	COUNTY EQUALIZED			TAXABLE		
	2021 County Equalized Value	Difference (2021 - 2020)	% of Change	2021 TAXABLE	Difference (2021 - 2020)	% of Change
SCHOOL DISTRICTS	24,961,564,361	1,068,812,622		19,145,922,040	671,279,813	
Ann Arbor	13,755,141,630	584,257,587	4.44%	10,412,517,407	341,355,303	3.39%
Chelsea	1,315,936,202	41,975,918	3.29%	1,013,993,414	30,799,757	3.13%
Clinton	97,660,500	2,361,450	2.48%	72,021,368	790,932	1.11%
Columbia	18,042,150	923,050	5.39%	13,723,188	302,120	2.25%
Dexter	1,822,840,377	67,722,020	3.86%	1,440,573,122	45,253,078	3.24%
Grass Lake	3,696,215	132,580	3.72%	2,164,210	102,101	4.95%
Lincoln	1,148,003,000	61,097,100	5.62%	888,051,122	32,633,669	3.81%
Manchester	582,317,046	15,814,940	2.79%	459,440,061	13,995,785	3.14%
Milan	475,666,438	61,934,114	14.97%	375,311,834	50,414,920	15.52%
Napoleon	407,764	6,849	1.71%	168,744	1,455	0.87%
Northville	34,696,750	4,974,350	16.74%	30,685,459	5,181,565	20.32%
Pinckney	47,110,775	2,988,813	6.77%	33,839,534	1,101,292	3.36%
Plymouth Canton	196,759,630	5,064,870	2.64%	159,966,450	576,124	0.36%
Saline	2,397,972,484	36,250,547	1.53%	1,988,181,976	56,760,161	2.94%
South Lyon	431,043,950	16,523,900	3.99%	335,497,956	10,918,771	3.36%
Stockbridge	43,156,750	1,326,850	3.17%	35,200,615	1,052,985	3.08%
Van Buren	193,810,600	13,544,500	7.51%	144,767,247	6,971,137	5.06%
Whitmore Lake	398,992,150	15,064,234	3.92%	291,872,045	9,661,797	3.42%
Ypsilanti	1,998,309,950	136,848,950	7.35%	1,447,946,288	63,406,861	4.58%
COMMUNITY COLLEGES	24,961,564,361	1,068,812,622		19,145,922,040	671,279,813	
Oakland	386,150,250	14,823,700	3.99%	299,961,856	10,013,573	3.45%
Schoolcraft	114,797,420	8,732,100	8.23%	94,088,367	6,282,844	7.16%
Washtenaw	24,460,616,691	1,045,256,822	4.46%	18,751,871,817	654,983,396	3.62%
INTERMEDIATE SCHOOLS	24,961,564,361	1,068,812,622		19,145,922,040	671,279,813	
Ingham	43,156,750	1,326,850	3.17%	35,200,615	1,052,985	3.08%
Jackson	22,146,129	1,062,479	5.04%	16,056,142	405,676	2.59%
Lenawee	81,001,507	2,710,973	3.46%	72,021,368	790,932	1.11%
Livingston	47,110,775	2,988,813	6.77%	33,839,534	1,101,292	3.36%
Oakland	431,043,950	16,523,900	3.99%	335,497,956	10,918,771	3.36%
Washtenaw	23,911,838,270	1,020,615,887	4.46%	18,317,887,269	644,281,331	3.65%
Wayne	425,266,980	23,583,720	5.87%	335,419,156	12,728,826	3.94%

2021 EQUALIZED and TENTATIVE TAXABLE VALUES

Continued

Jurisdiction	COUNTY EQUALIZED			TAXABLE		
	2021 CEV	Difference (2021 - 2020)	% of Change	2021 TAXABLE	Difference (2021 - 2020)	% of Change
VILLAGES						
Barton Hills	83,393,500	3,248,640	4.05%	65,873,359	1,120,037	1.73%
Manchester	89,355,750	4,117,000	4.83%	68,121,113	2,329,775	3.54%
AUTHORITIES						
A. A. T. A.	9,161,722,437	414,407,637	4.74%	6,684,030,058	181,973,735	2.80%
A.A.A.T.A.	11,706,360,627	588,666,027	5.29%	8,544,020,793	254,816,810	3.07%
C.A.F.A	1,234,871,047	44,637,099	3.75%	957,614,827	29,197,248	3.14%
H. C. M. A.	24,961,564,361	1,068,812,622	4.47%	19,145,922,040	671,279,813	3.63%
Y. C. U. A.	2,544,638,190	174,258,390	7.35%	1,864,311,734	72,843,075	4.07%
Chelsea City - DDA	22,579,700	(125,300)	-0.55%	16,063,641	283,297	1.80%
Milan City - DDA	5,755,302	380,782	7.08%	4,037,250	187,121	4.86%
Ypsilanti City - DDA	38,526,300	1,858,500	5.07%	27,407,278	1,239,654	4.74%
LIBRARIES						
Ann Arbor District	13,722,592,530	583,746,587	4.44%	10,390,824,480	340,741,048	3.39%
Chelsea District	1,321,698,730	44,668,485	3.50%	1,016,123,652	31,679,999	3.22%
Dexter District	1,822,840,377	67,722,020	3.86%	1,440,573,122	45,253,078	3.24%
Manchester District	615,795,996	16,188,682	2.70%	489,696,527	12,093,197	2.53%
Milan Public	154,410,438	9,100,314	6.26%	113,318,831	3,743,340	3.42%
Northfield Public	536,968,050	17,995,134	3.47%	395,849,527	12,743,133	3.33%
Saline District	2,397,972,484	36,250,547	1.53%	1,987,007,429	56,760,161	2.94%
Salem South Lyon District	506,964,500	24,053,200	4.98%	400,619,539	14,430,292	3.74%
Ypsilanti District	3,048,719,680	198,925,070	6.98%	2,250,468,601	96,689,436	4.49%

2021 CFT/IFT ASSESSED and TAXABLE VALUE

	2021 ASSESSED VALUE			2021
	COMMERCIAL/INDUSTRIAL FACILITIES TAX			TAXABLE
	1/2 RATE	FULL RATE	TOTAL	TOTAL
TOWNSHIPS:				
Ann Arbor	10,329,300	0	10,329,300	9,898,498
Manchester	2,318,650	0	2,318,650	2,318,520
Northfield	1,462,600	0	1,462,600	1,445,539
Pittsfield	19,372,300	0	19,372,300	19,109,084
Scio	6,888,900	0	6,888,900	6,824,788
Superior	31,211,780	0	31,211,780	21,225,455
York	21,362,100	0	21,362,100	20,763,095
Ypsilanti	846,400	0	846,400	846,400
CITIES:				
Ann Arbor	0	0	0	0
Chelsea	6,992,100	0	6,992,100	6,990,466
Dexter	8,082,152	0	8,082,152	7,878,027
Milan	318,300	0	318,300	183,037
Saline	14,503,700	0	14,503,700	13,420,491
Ypsilanti	0	0	0	0
Total	123,688,282	0	123,688,282	110,873,400

DNR: Act 513 of 2004 PILT

	<u>2021 SEV</u>	<u>2021 Taxable</u>
• Dexter Township	11,023,300	3,297,327
• Lima Township	464,900	69,096
• Lyndon Township	22,920,900	5,723,566
• Northfield Township	69,700	66,265
• Saline Township	11,200	2,709
• Sharon Township	2,891,600	528,243
• Sylvan Township	3,373,100	1,001,077
• York Township	22,100	3,933
• Ypsilanti Township	108,800	96,935
• Saline City	148,100	66,106
	Total County: 41,033,700	10,855,257

Moved from Ad Valorem Roll to Act 513 Roll

OPRA

Obsolete Property Rehabilitation

	SEV	TAXABLE
2021	2,424,900	1,735,121
2020	2,460,700	1,755,461
2019	1,807,800	1,244,783
2018	1,621,800	1,281,155
2017	1,604,300	1,276,812
2016	1,601,400	1,386,208
2015	1,115,800	999,945
2014	1,026,200	914,849
2013	1,399,200	880,233
2012	1,626,300	1,474,610
2011	2,004,300	1,653,449

The Obsolete Property Rehabilitation Act (OPRA), Public Act 146 of 2000, provides for a tax incentive to encourage the redevelopment of obsolete buildings. The tax incentive is designed to assist in the redevelopment of older buildings in which a facility is contaminated, blighted or functionally obsolete. The goal is to rehabilitate older buildings into vibrant commercial and commercial housing projects.

What is the CPI/Consumer Price Index?

A measure that examines the weighted average of prices of a basket of consumer goods and services, such as transportation, food and medical care. The CPI is calculated by taking price changes for each item in the predetermined basket of goods and averaging them; the goods are weighted according to their importance

CONSUMER PRICE INDEX

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2009	211.143	212.193	212.709	213.24	213.856	215.693	215.351	215.834	215.969	216.177	216.33	215.949
2010	216.687	216.741	217.631	218.009	218.178	217.965	218.011	218.312	218.439	218.711	218.803	219.179
2011	220.223	221.309	223.467	224.906	225.964	225.722	225.922	226.545	226.889	226.421	226.23	225.672
2012	226.665	227.663	229.392	230.085	229.815	229.478	229.104	230.379	231.407	231.317	230.221	229.601
2013	230.28	232.166	232.773	232.531	232.945	233.504	233.596	233.877	234.149	233.546	233.069	233.049
2014	233.916	234.781	236.293	237.072	237.900	238.343	238.250	237.852	238.031	237.433	236.151	234.812
2015	233.707	234.722	236.119	236.599	237.805	238.638	238.654	238.316	237.945	237.838	237.336	236.525
2016	236.916	237.111	238.132	239.261	240.236	241.038	240.647	240.853	241.428	241.729	241.353	241.432
2017	242.839	243.603	243.801	244.524	244.733	244.955	244.786	245.519	246.819	246.663	246.669	246.524
2018	247.867	248.991	249.554	250.546	251.588	251.989	252.006	252.146	252.439	252.885	252.038	251.233
2019	251.712	252.776	254.202	255.548	256.092	256.143	256.571	256.558	256.759	257.346	257.208	256.974
2020	257.971	258.678	258.115	256.389	256.394	257.797	259.101	259.918	260.280	260.388	260.229	260.474
2021	261.582	263.014	264.877									

October 2019 thru September 2020 **258.014**

=

1.014 CPI

(211.34d(L))

October 2018 thru September 2019 **254.376**

2021 MRF/TAX RATE

2020 Taxable Value minus RZ		2020 Losses		2021 Consumers Price Index		(2020 Taxable minus Losses) x CPI		2020 Millage Reduction Fraction MCL 211.34d
18,439,816,759	-	128,941,631	x	1.014	=	18,567,227,380	=	0.9962
19,110,871,606	-	473,103,596			=	18,637,768,010		
2021 Taxable Value minus RZ		2021 Additions				2021 Taxable - Additions		
2020 Washtenaw County Millage Permanently Reduced (from the 2020 L-4029)		2021 Millage Reduction Fraction		2021 Permanently Reduced Millage				
4.3947	x	0.9962	=	4.3780	*			

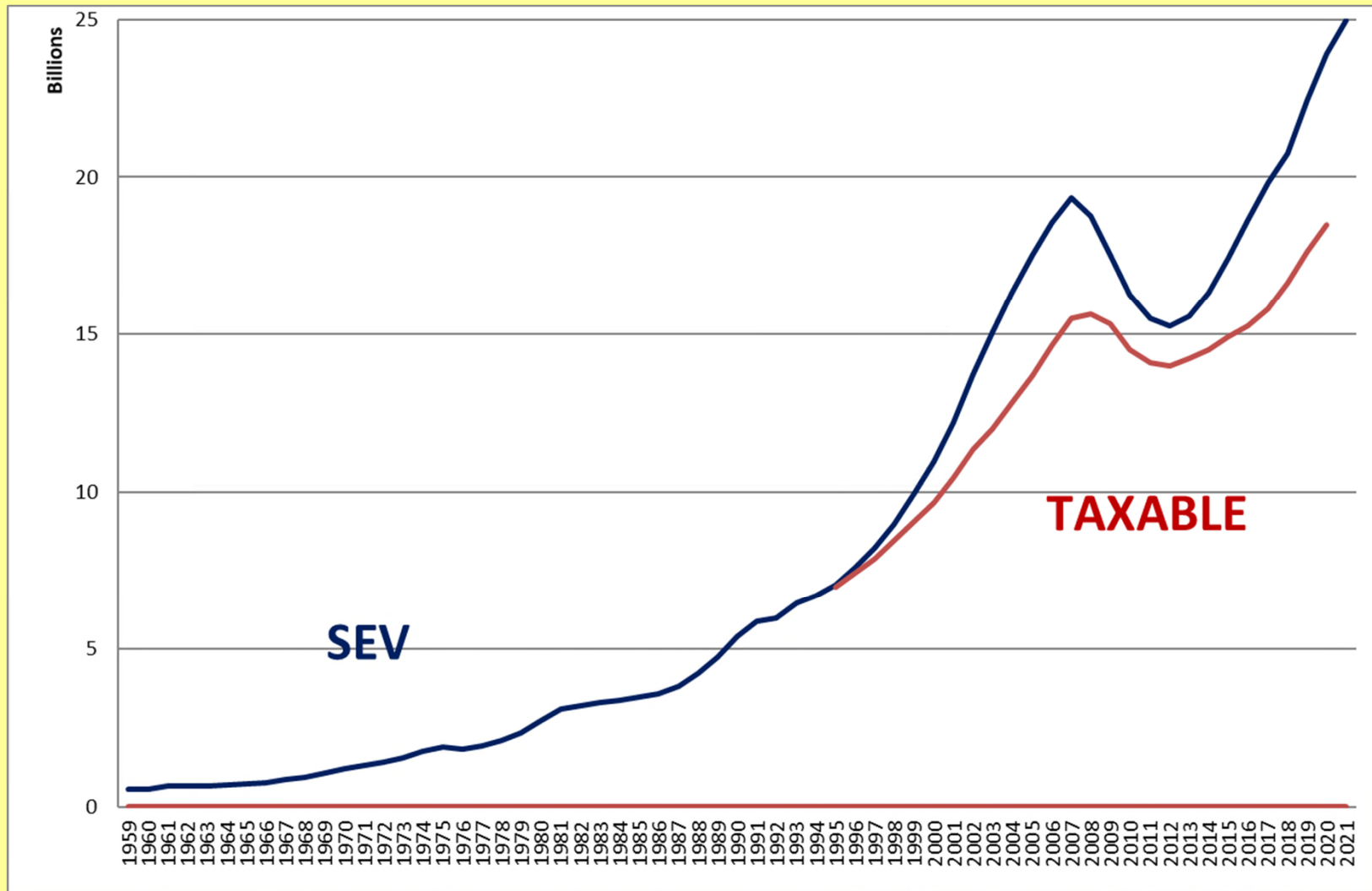
* This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.)
 Reduced Millage is *not* rounded up in the conventional manner.

1959 – 2021 EQUALIZED/TAXABLE VALUES

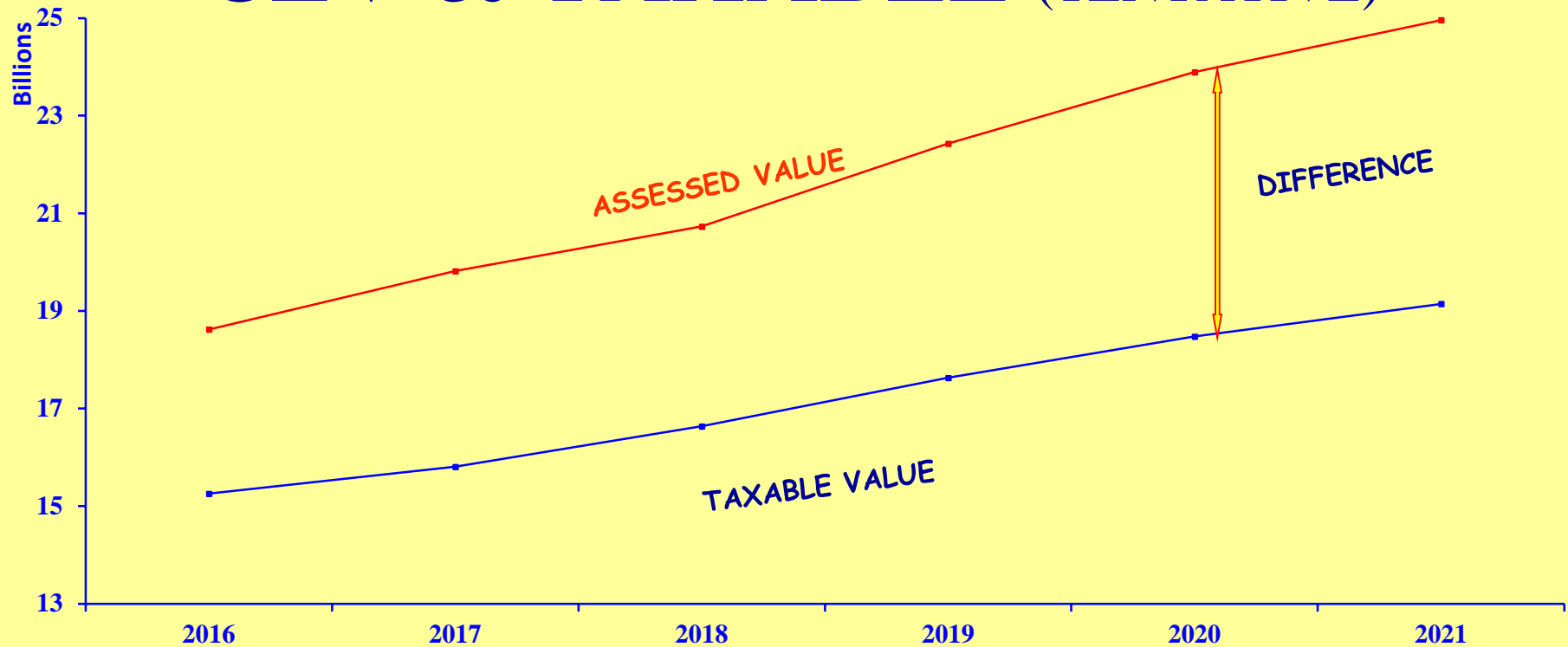
Year	State Equalized Value	Taxable	Increase/Decrease	
			S.E.V.	TAXABLE
1959	562,333,088	N/A		N/A
1960	571,892,750	N/A	1.70%	N/A
1961	657,380,058	N/A	14.95%	N/A
1962	668,421,000	N/A	1.68%	N/A
1963	678,255,000	N/A	1.47%	N/A
1964	691,648,000	N/A	1.97%	N/A
1965	733,836,400	N/A	6.10%	N/A
1966	781,373,097	N/A	6.48%	N/A
1967	866,720,254	N/A	10.92%	N/A
1968	954,613,294	N/A	10.14%	N/A
1969	1,071,980,429	N/A	12.29%	N/A
1970	1,210,113,881	N/A	12.89%	N/A
1971	1,311,645,362	N/A	8.39%	N/A
1972	1,427,515,960	N/A	8.83%	N/A
1973	1,559,616,348	N/A	9.25%	N/A
1974	1,749,151,568	N/A	12.15%	N/A
1975	1,918,248,701	N/A	9.67%	N/A
1976	1,817,230,348	N/A	-5.27%	N/A
1977	1,951,499,413	N/A	7.39%	N/A
1978	2,109,069,777	N/A	8.07%	N/A
1979	2,351,348,527	N/A	11.49%	N/A
1980	2,730,410,472	N/A	16.12%	N/A
1981	3,106,482,982	N/A	13.77%	N/A
1982	3,193,708,272	N/A	2.81%	N/A
1983	3,318,295,039	N/A	3.90%	N/A
1984	3,371,409,647	N/A	1.60%	N/A
1985	3,466,707,417	N/A	2.38%	N/A
1986	3,580,781,045	N/A	3.29%	N/A
1987	3,810,766,536	N/A	6.42%	N/A
1988	4,229,977,221	N/A	11.00%	N/A
1989	4,750,077,125	N/A	12.30%	N/A
1990	5,390,268,390	N/A	13.48%	N/A

Year	State Equalized Value	Taxable	Increase/Decrease	
			S.E.V.	TAXABLE
1991	5,882,226,696	N/A	9.13%	N/A
1992	5,990,899,608	N/A	1.85%	N/A
1993	6,456,162,804	N/A	7.77%	N/A
1994	6,717,463,432	N/A	4.05%	N/A
1995	7,063,561,166	6,991,654,122	5.15%	4.08%
1996	7,588,824,479	7,417,538,423	7.44%	6.09%
1997	8,222,788,510	7,887,194,490	8.35%	6.33%
1998	8,981,072,796	8,461,897,840	9.22%	7.29%
1999	9,955,398,867	9,077,146,725	10.85%	7.27%
2000	10,951,329,363	9,659,379,194	10.00%	6.41%
2001	12,191,018,138	10,449,795,056	11.32%	8.18%
2002	13,702,101,826	11,345,352,436	12.40%	8.57%
2003	15,045,690,552	11,987,681,623	9.81%	5.66%
2004	16,314,985,717	12,821,032,767	8.44%	6.95%
2005	17,534,623,609	13,693,361,327	7.48%	6.80%
2006	18,545,553,160	14,629,742,407	5.77%	6.84%
2007	19,330,951,897	15,510,438,244	4.23%	6.02%
2008	18,765,026,863	15,650,088,801	-2.93%	0.90%
2009	17,529,497,260	15,312,121,625	-6.58%	-2.16%
2010	16,263,508,267	14,496,599,262	-7.22%	-5.33%
2011	15,480,176,123	14,083,128,684	-4.82%	-2.85%
2012	15,259,554,130	13,976,296,665	-1.43%	-0.76%
2013	15,579,456,634	14,210,463,343	2.10%	1.68%
2014	16,311,668,607	14,496,462,571	4.70%	2.01%
2015	17,424,211,122	14,925,676,802	6.82%	2.96%
2016	18,623,414,888	15,257,429,398	6.88%	2.22%
2017	19,817,334,331	15,807,731,211	6.41%	3.61%
2018	20,733,554,714	16,634,606,777	4.62%	5.23%
2019	22,428,171,091	17,628,783,898	8.17%	5.98%
2020	23,892,751,739	18,474,642,227	6.53%	4.80%
2021	24,961,564,361	19,145,922,040	4.47%	3.63%

63 YEARS OF WASHTENAW COUNTY EQUALIZED/TAXABLE VALUES



CEV & TAXABLE (TENTATIVE)



Year	2016	2017	2018	2019	2020	2021
COUNTY EQUALIZED VALUE	18,623,414,888	19,817,334,331	20,733,554,714	22,428,171,091	23,892,751,739	24,961,564,361
TOTAL TAXABLE	15,257,429,398	15,807,731,211	16,634,606,777	17,628,783,898	18,474,642,227	19,145,922,040
DIFFERENCE C.E.V./TAXABLE	3,365,985,490	4,009,603,120	4,098,947,937	4,799,387,193	5,418,109,512	5,815,642,321
PERCENTAGE DIFFERENCE C.E.V./TAXABLE	-18.07%	-20.23%	-19.77%	-21.40%	-22.68%	-23.30%

2021 WASHTENAW COUNTY GOVERNMENT General Fund Levy

	TAXABLE VALUE	
	2020	2021
Ad Valorem Roll (Tentative)	18,474,642,227	19,145,922,040
Equivalent IFT 1/2 Rate	+ 77,475,096	+ 55,436,700
DNR PILT Program	+ 10,689,742	+ 10,855,257
Ypsilanti City OPRA District	+ 1,755,461	+ 1,735,121
SPECIAL ACTS PARCELS * Equivalent Taxable Value	+ 43,483	+ 47,571
Equivalent County Taxable Value"	18,564,606,009	19,213,996,689
TAX RATE (General Fund)	4.3947	4.3780
TOTAL REVENUE (General Fund)	81,585,874	84,118,878
PERCENTAGE OF CHANGE (General Fund)	4.06%	3.10%

+ \$ 2,533,003
Increase for 2021
See Note

Note: In addition, the Personal Property reimbursement summary report will be filed with the state by May 31.