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State Aid Explained

MPAAA Fall Conference 2023
Rob Dickinson, MPAAA Executive Director




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State Aid Explained

Session Agenda

- Proposal A
- Current Year Funding
- General Ed Funding
- Special Ed funding
- Local versus State funding
- Doing the Math! (*apologies to Delton Kellogg Schools*)
- Questions



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Part III - State School Aid

The Basics:

Proposal A

- Law passed in 1994 to make school funding more even
- At the time:
 - No limit on local funding (property tax revenues)
 - Created HUGE differences in funding

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Part III - State School Aid

The Basics:

Proposal A

- Legislature had wanted to overhaul school funding for years
- Could not come to agreement
- Used 'Nuclear Option'
 - PA 145 of 1993

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Part III - State School Aid

The Basics:

Proposal A

- PA 145 of 1993
 - Exempted all real and personal property taxes for school operating purposes for the following year
 - Wiped out \$6.4 of \$10 B School funding
 - 5 months to find a solution

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Part III - State School Aid

The Basics:

Proposal A

- State would fund at current TOTAL levels
- Locals can no longer use local funds for operation costs
- Highest funded districts (getting above the foundation allowance) get smaller increases
- Lowest funded districts slowly brought up, more and more at same level

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Part III - State School Aid

The Basics:

Proposal A

- SLOW!! (Some districts still above the foundation, 28 years later)
- However, most now at 'foundation' level
- Those at foundation have been getting larger annual increases than those at higher levels (most recent years)

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Part III - State School Aid

The Basics:

Proposal A

- Operating costs no longer locally funded
 - Only construction, debt retirement allowed
 - ISD-level 'Enhancement' mills
- CAN offset operating costs
 - Want to lower maintenance, heating costs, build new buildings
- Lead to building boom in school construction

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Part III - State School Aid

The Basics:

Proposal A

- Interesting side-effect
- Millages for homes are FIXED at 6 mills statewide
- Only non-homesteads can be taxed higher (base is 24 mills)
- Local funding is voted on by Homeowners, who do not pay those taxes

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Part III - State School Aid

The Basics:

What's a Mill?

- Used to determine tax rates
- 1/1000 of a dollar for each dollar of state equalized property value (SEV)
- 6 Mills on a homestead with a SEV of \$100,000 - \$600 per year

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Part III - State School Aid

The Basics:

Since 1995

- Foundation has increased from \$4,200 to \$9,608 (23/24)
- As number has risen, more and more Districts are now funded at the foundation
- 22/23 – out of 866 Locals & PSAs, 38 above foundation (\$9,150)

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State School Aid

The Basics:

Except – Districts don't actually get this amount of money

- Funding level is guarantee of state and local revenues combined
- So, actual payment from MDE = difference between local funds (property taxes) and funding level
- If local revenue exceeds foundation level, \$0 foundation funding (other funding may still apply)

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STATE OF MICHIGAN
2022-2023 State Aid Financial Status Report
Payment Dated: 08/21/2023

District: 08010 ISD: 08
Delton Kellogg Schools

FY 2023 Foundation	9,150.00				
FY 1995 Foundation	4,739.62				
	Amount	Mills	Revenue		
Non-Pre TV	183,239,711	18.000	3,298,315		
Comm PP TV	2,258,600	0.000	13,553		
Assumed Local Revenue			3,311,868		
Local Revenue Per GE			3,242.03		
Local Revenue Per Membership			3,078.46		
				Special Ed. Costs	1,418,737.00
				Special Ed. Transp. Costs	21,422.00
				Fall 2022	0.00
				Supplemental 2022	0.00
				Special ED K-12 Sec 52	54.28
				Fall 2022	53.88
				Supplemental 2022	58.08
				Fall 2022	1,019.25
				Supplemental 2022	1,099.10
				General ED K-12	1,021.54
				State Aid Membership	1,075.82

CURRENT YEAR ALLOWANCES	Amount	Pct to Date	Previous Amts	Current Amt	
22a PROP A OBLIGATION (State PP: \$1,061.16)	1,787,109.15	100.00%	1,624,482.22	162,626.93	
51c SPEC ED HEADLEE OBLIGATION	421,039.19	100.00%	392,724.62	28,314.57	
22b(5)e DISCRETIONARY PAYMENT	4,620,615.02	100.00%	4,200,139.05	420,475.97	
31A AT RISK	581,894.25	100.00%	528,941.87	52,952.38	
41 BILINGUAL EDUCATION	2,879.00	100.00%	2,617.01	261.99	
61d CTE PER PUPIL INCENTIVE	3,397.84	100.00%	3,088.84	309.20	
35a(5) EARLY LITERACY TARGETED INSTRUCTIO	17,492.00	100.00%	15,900.23	1,591.77	
504 GROW YOUR OWN GF	5,288.00	100.00%	0.00	5,288.00	
152a HEADLEE OBLIGATION FOR DATA COLLEC	28,973.99	100.00%	26,339.93	2,633.76	
22b(4) ISOLATED DISTRICTS	28,793.32	100.00%	23,344.64	5,358.68	
31aa MENTAL HEALTH GRANT - PER PUPIL	125,538.98	100.00%	114,270.15	11,268.81	
147a(1) MPSERS COST OFFSET	80,832.23	100.00%	73,476.50	7,355.73	
147a(2) MPSERS NORMAL COST OFFSET	138,440.98	100.00%	105,986.50	32,454.48	
147c(2) MPSERS ONE TIME DEPOSIT	980,783.29	100.00%	918,832.01	61,951.28	
147e MPSERS REFORMS - DEFINED CONTRIBUT	50,025.15	100.00%	39,032.76	11,992.39	
147c(1) MPSERS UAAL RATE STABILIZATION	1,166,951.48	100.00%	1,062,576.90	106,374.58	
1100 REIMB FOR SCHOOL BOARD MEM TRAININ	1,897.00	100.00%	1,897.00	0.00	
31d SCHOOL LUNCH	20,525.95	100.00%	18,658.00	1,867.95	
97 SCHOOL SAFETY - PER PUPIL	126,026.34	100.00%	114,449.57	11,576.77	
61a.1 VOCATIONAL EDUCATION	9,970.00	100.00%	9,062.73	907.27	
	\$9,901,360.74		\$8,964,820.33	\$936,540.41	

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

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State School

State Aid Status Report

Mi.gov/SASF

Department of Education

State Aid & School Finance

Home > Services > Financial Management > State Aid & School Finance

The unit is responsible for administering the State School Aid Act and distributing over eleven billion dollars in districts across the state. In addition, this unit provides guidance on issues of school finance and tax policy, put accounting, various financing mechanisms available to school districts, and information on pupil accounting s provides interpretation, analysis, and coordination of Departmental activities related to the annual developme budget.

What's New

- [CARES Act and Coronavirus Relief Fund \(CRF\) Information](#)
- [State School Aid Update](#)
- [FIVE Estimated State Portion of Foundation for Hold Harmless Districts](#)
- [State Aid Financial Status Reports](#)
- [State Aid Nonresident Reports](#)
- [Taxable Value Information](#)

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STATE OF MICHIGAN
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Delton Kellogg Schools

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Local Revenue Per Membership			3,078.46

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21b SPECIAL READER OBLIGATION	421,009.19	100.00%	392,724.62	38,314.57
22b(5)e DISCRETIONARY PAYMENT	4,620,615.02	100.00%	4,200,139.05	420,475.97
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152a HEADLEE OBLIGATION FOR DATA COLLEC	28,973.99	100.00%	26,339.93	2,633.76
22c.4 ISOLATED DISTRICTS	29,703.32	100.00%	23,344.64	6,358.68
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CURRENT YEAR ALLOWANCES	Amount
22a PROP A OBLIGATION (State PP: \$1,661.16)	1,787,109.15

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State School Aid

The Basics:

- Per Pupil funding– Artificial number (called 'State Aid Membership')
- Funding level formula:
 - 90% of Fall FTE
 - 10% of PRECEEDING Spring FTE
 - There are exceptions to this – New grades, new PSAs in first 2 years, etc

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State Aid Membership	1,075.82
General ED K-12	1,021.54
Supplemental 2022	1,089.10
Fall 2022	1,016.25
Special ED K-12 Sec 52	54.28
Supplemental 2022	58.08
Fall 2022	53.86
Special ED K-12 Sec 53	0.00
Supplemental 2022	0.00
Fall 2022	0.00
Special Ed. Costs	1,418,737.00
Special Ed. Transp. Costs	21,422.00

CURRENT YEAR ALLOWANCES		Amount	% of State	% of Total	Previous FTE	Current FTE
22a	PROP A OBLIGATION (State PP: \$1,661.16)	1,787,109.15	100.00%	1,824,482.22	162,626.93	
51c	SPEC ED HEADLEE OBLIGATION	421,039.19	100.00%	382,724.62	38,314.57	
22b/51e	DISCRETIONARY PAYMENT	4,620,615.02	100.00%	4,200,139.05	420,475.97	
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35a(5)	EARLY LITERACY TARGETED INSTRUCTIO	17,462.00	100.00%	15,900.23	1,561.77	
504	GROW YOUR OWN GF	5,266.00	100.00%	0.00	5,266.00	
152a	HEADLEE OBLIGATION FOR DATA COLLEC	28,973.69	100.00%	26,339.93	2,633.76	
22d.4	ISOLATED DISTRICTS	29,703.32	100.00%	23,344.64	6,358.68	
31aa	MENTAL HEALTH GRANT - PER PUPIL	125,538.96	100.00%	114,270.15	11,268.81	
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147a(2)	MPSERS NORMAL COST OFFSET	138,440.98	100.00%	105,988.50	32,452.48	
147c(2)	MPSERS ONE TIME DEPOSIT	890,783.29	100.00%	818,832.01	81,951.28	
147e	MPSERS REFORMS - DEFINED CONTRIBUT	50,025.15	100.00%	38,032.76	11,992.39	
147c(1)	MPSERS UAAL RATE STABILIZATION	1,168,951.48	100.00%	1,082,576.60	106,374.58	
1100	REIMB FOR SCHOOL BOARD MEM TRAININ	1,897.00	100.00%	1,897.00	0.00	
31d	SCHOOL LUNCH	20,525.85	100.00%	18,658.00	1,867.85	
97	SCHOOL SAFETY - PER PUPIL	126,028.34	100.00%	114,449.57	11,578.77	
81a.1	VOCATIONAL EDUCATION	9,970.00	100.00%	9,062.73	907.27	
		\$9,901,360.74		\$8,964,820.33	\$936,540.41	

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

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State Aid Membership	1,075.82
General ED K-12	1,021.54
Supplemental 2022	1,069.10
Fall 2022	1,016.25
Special ED K-12 Sec 52	54.28
Supplemental 2022	58.08
Fall 2022	53.86
Special ED K-12 Sec 53	0.00
Supplemental 2022	0.00
Fall 2022	0.00
Special Ed. Costs	1,418,737.00
Special Ed. Transp. Costs	21,422.00

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State School Aid

FY 1995 Foundation	4,739.62	State Aid Membership	1,075.82
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	Amount	Mills	Revenue
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Comm PP TV	2,258,900	6.000	13,553
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Local Revenue Per GE			3,242.03
Local Revenue Per Membership			3,078.46

The Basics:

Prop A Obligation:

Membership * (1995 Foundation
 – Local Revenue)

$$1,075.82 * (\$4,739.62 - 3,078.46)$$

$$= \$1,787,109.15$$

22a	PROP A OBLIGATION (State PP: \$1,661.16)	1,787,109.15
51-	SPEC ED HEADLEE OBLIGATION	191,000.10

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State School Aid

The Basics:

Headlee Obligation:

\$1,418,737 * .286138 = \$405,954.57

+ \$21,422 * .704165 = \$15,084.62

= Obligation of \$421,039.19

Special Ed. Costs		1,418,737.00
Special Ed. Transp. Costs		21,422.00

22a	PROP A OBLIGATION (State PP: \$1,661.16)	1,787,109.15
51c	SPEC ED HEADLEE OBLIGATION	421,039.19
22b/51e	DISCRETIONARY PAYMENT	4,620,615.02
011	AT RISK	501,001.05

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State School Aid

The Basics:

Discretionary Payment

- Additional funds to bring Prop A & Headlee up to foundation funding at current year levels

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STATE OF MICHIGAN 2022-2023 State Aid Financial Status Report Payment Dated: 08/21/2023					
PRIOR YEAR ADJUSTMENTS					
	Amount	Pct to Date	Previous Amts	Current Amt	
22a	2019 PROP A OBLIGATION	(2,083.28)	100.00%	(2,083.28)	0.00
22b	2019 DISCRETIONARY PAYMENT	(1.11)	100.00%	(1.11)	0.00
22a	2020 PROP A OBLIGATION	356.88	100.00%	356.88	0.00
22b	2020 DISCRETIONARY PAYMENT	6.74	100.00%	6.74	0.00
22a	2021 PROP A OBLIGATION	5,896.67	100.00%	5,896.67	0.00
22b	2021 DISCRETIONARY PAYMENT	(6.63)	100.00%	(6.63)	0.00
147e	2021 MPSERS REFORMS - DEFINED CONTRIB	(579.18)	100.00%	(579.18)	0.00
22a	2022 PROP A OBLIGATION	36,024.85	100.00%	36,024.85	0.00
51c	2022 SPEC ED HEADLEE OBLIGATION	(41,029.67)	100.00%	(41,029.67)	0.00
22b	2022 DISCRETIONARY PAYMENT	41,028.23	100.00%	41,028.23	0.00
31j	2022 LOCAL PRODUCE IN SCHOOL MEALS	81.71	100.00%	81.71	0.00
61d	2022 CTE PER PUPIL INCENTIVE	(235.11)	100.00%	(235.11)	0.00
104h	2022 BENCHMARK ASSESSMENTS	8,512.50	100.00%	8,512.50	0.00
97c	2022 SAFETY/SECURITY RISK ASSESSMENT	8,000.00	100.00%	8,000.00	0.00
31d	2022 SCHOOL LUNCH	(6,145.13)	100.00%	(6,145.13)	0.00
Not Set	2022 REIMB FOR SCHOOL BOARD MEM TRAIN	780.00	100.00%	780.00	0.00
97d	2022 CRITICAL INCIDENCE MAPPING	9,000.00	100.00%	9,000.00	0.00
61a.1	2022 VOCATIONAL EDUCATION	12.20	100.00%	12.20	0.00
		\$59,619.65		\$59,619.65	\$0.00
SUBTOTALS		\$9,960,980.39		\$9,024,436.98	\$936,540.41

OTHER CURRENT YEAR CALCULATION INFORMATION					
20	FOUNDATION GRANT (State PP: \$5,907.97)				6,035,227.67
51a.2	SPECIAL ED FOUNDATION (SEC 52) - Also includes 51e.	51e share	372,496.50		496,662.00
51a	SPECIAL EDUCATION (Categorical Amount)				296,873.69
					\$6,828,763.36

SUMMARY OF REGULAR PAYMENTS					
10/20/2022	\$761,099.04	11/21/2022	\$991,009.38	12/20/2022	\$698,614.95
01/20/2023	\$789,372.48	02/21/2023	\$938,273.09	03/20/2023	\$1,178,115.39
04/20/2023	\$968,488.68	05/22/2023	\$1,036,553.20	06/20/2023	\$881,031.24
07/20/2023	\$881,882.53	08/21/2023	\$936,540.41		

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School Aid Basics:				State Aid Membership	
FY 2023 Foundation	9,150.00			State Aid Membership	1,075.82
FY 1995 Foundation	4,739.62			General ED K-12	1,021.54
				Supplemental 2022	1,069.10
				Fall 2022	1,016.25
				Special ED K-12 Sec 52	54.28

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Local Revenue Per Membership			3,078.48

Foundation Grant

- General Ed: 1,021.54 FTE * (\$9,150 – \$3,242.03) = \$6,035,227.67
- Special Ed: 54.28 FTE * \$9,150 = \$496,662.00
- - Section 51e: \$496.662-\$372,495.50 = \$124,165.50

20	FOUNDATION GRANT (State PP: \$5,907.97)			6,035,227.67
51a.2	SPECIAL ED FOUNDATION (SEC 52) - Also includes 51e.	51e share	372,496.50	496,662.00
51a	SPECIAL EDUCATION (Categorical Amount)			296,873.69
				\$6,828,763.36

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State School Aid

The Basics:

Special Ed Categorical Payment

- Special Education Foundation - Section 51e = \$124,165.50
- Headlee Obligation was greater, so \$421,039.19 -
\$124,165.50 = \$296,873.69
- Total foundation payment = \$6,828,763.36

OTHER CURRENT YEAR CALCULATION INFORMATION

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State School Aid

The Basics:

Total Base level funding = \$6,828,763.36

- Prop A funding (\$1,787,109.15)

- Headlee Obligation (\$421,039.19)

= Discretionary Payment = 4,620,615.02

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22b/51e	DISCRETIONARY PAYMENT	4,620,615.02
21a	AT DISK	501,004.05

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State School Aid

The Basics:

So, 22a + 51C + 22b/51e = \$6,828,763.36

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31A	AT RISK	501,004.25

Which ALSO equals current funding from Page 2

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51a	SPECIAL EDUCATION (Categorical Amount)		296,873.69
			\$6,828,763.36

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State School Aid

Beyond The Basics:

Categoricals:

- Funds that some districts receive, in excess of foundation, for particular programs/student populations
 - 102D data analytical tools
 - 31A at-risk
 - MSPERS retirement supplement (continuing and 1-time)

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Local Revenue Per Membership		3,078.46

State Aid Membership	General ED K-12	Supplemental 2022	Fall 2022	Special ED K-12 Sec 52	Supplemental 2022	Fall 2022	Special ED K-12 Sec 53	Supplemental 2022	Fall 2022	Special Ed. Costs	Special Ed. Transp. Costs
1,075.82	1,021.54	1,069.10	1,016.25	64.28	58.08	53.86	0.00	0.00	0.00	1,418,737.00	21,422.00

CURRENT YEAR ALLOWANCES	Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$1,661.16)	1,787,109.15	100.00%	1,624,482.22
51c	SPEC ED HEADLEE OBLIGATION	421,039.19	100.00%	382,724.82
22b/51e	DISCRETIONARY PAYMENT	4,620,615.02	100.00%	4,200,139.05
31A	AT RISK	581,894.25	100.00%	528,641.87
41	BILINGUAL EDUCATION	2,879.00	100.00%	2,617.01
61d	CTE PER PUPIL INCENTIVE	3,397.84	100.00%	3,088.64
35a(5)	EARLY LITERACY TARGETED INSTRUCTIO	17,492.00	100.00%	15,900.23
504	GROW YOUR OWN GF	5,266.00	100.00%	0.00
152a	HEADLEE OBLIGATION FOR DATA COLLEC	28,973.69	100.00%	26,339.93
22d.4	ISOLATED DISTRICTS	29,703.32	100.00%	23,344.64
31aa	MENTAL HEALTH GRANT - PER PUPIL	125,538.98	100.00%	114,270.15
147a(1)	MPSERS COST OFFSET	80,832.23	100.00%	73,476.50
147a(2)	MPSERS NORMAL COST OFFSET	138,440.98	100.00%	105,968.50
147c(2)	MPSERS ONE TIME DEPOSIT	680,783.29	100.00%	618,832.01
147e	MPSERS REFORMS - DEFINED CONTRIBUT	50,025.15	100.00%	38,032.76
147c(1)	MPSERS UAAL RATE STABILIZATION	1,168,951.48	100.00%	1,062,576.90
1100	REIMB FOR SCHOOL BOARD MEM TRAININ	1,897.00	100.00%	1,897.00
31d	SCHOOL LUNCH	20,525.85	100.00%	18,658.00
97	SCHOOL SAFETY - PER PUPIL	126,026.34	100.00%	114,446.57
61a.1	VOCATIONAL EDUCATION	9,970.00	100.00%	9,082.73
		\$9,901,360.74		\$9,064,820.33

Note: Payments under Section 147c should be forwarded to ORS upon receiving an invoice notice.

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State School Aid

No Rounding Errors!!!!

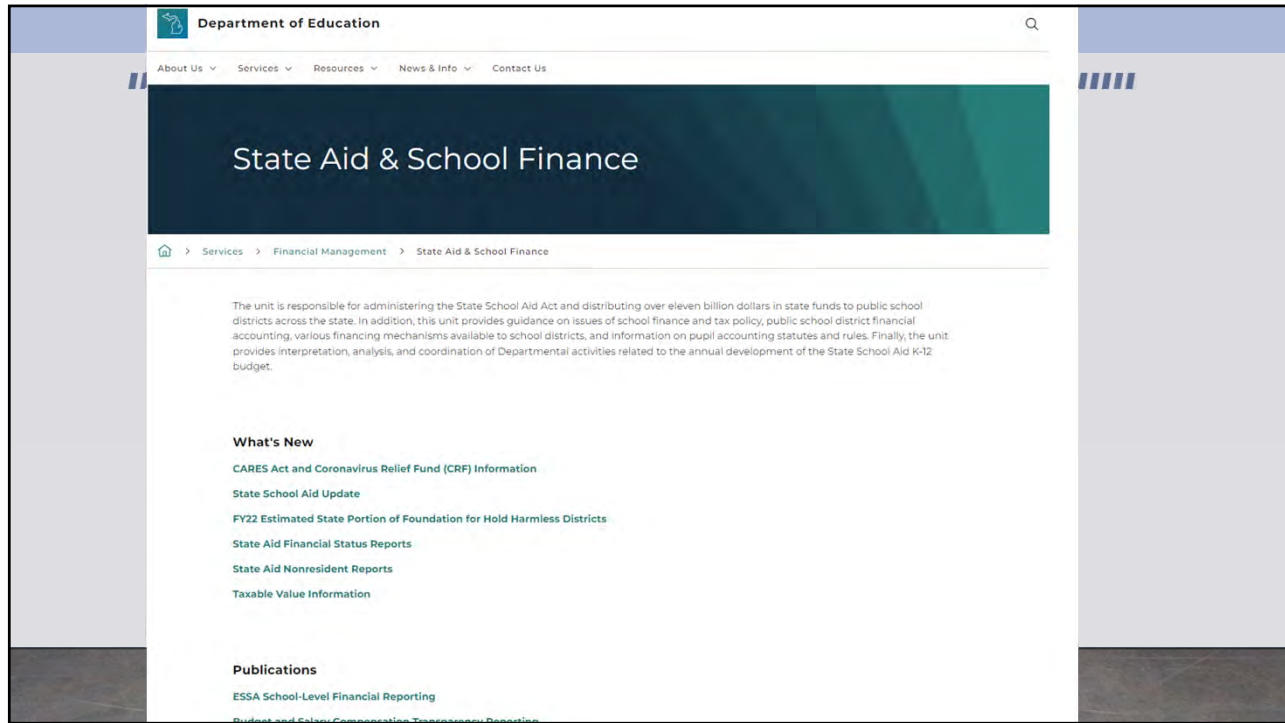
- State Aid is full of rates, that MUST add up to the penny
- MDE creates rates that eliminate rounding errors
- Section 152a Headlee obligation for data reporting
 - \$26.9317231191 per pupil

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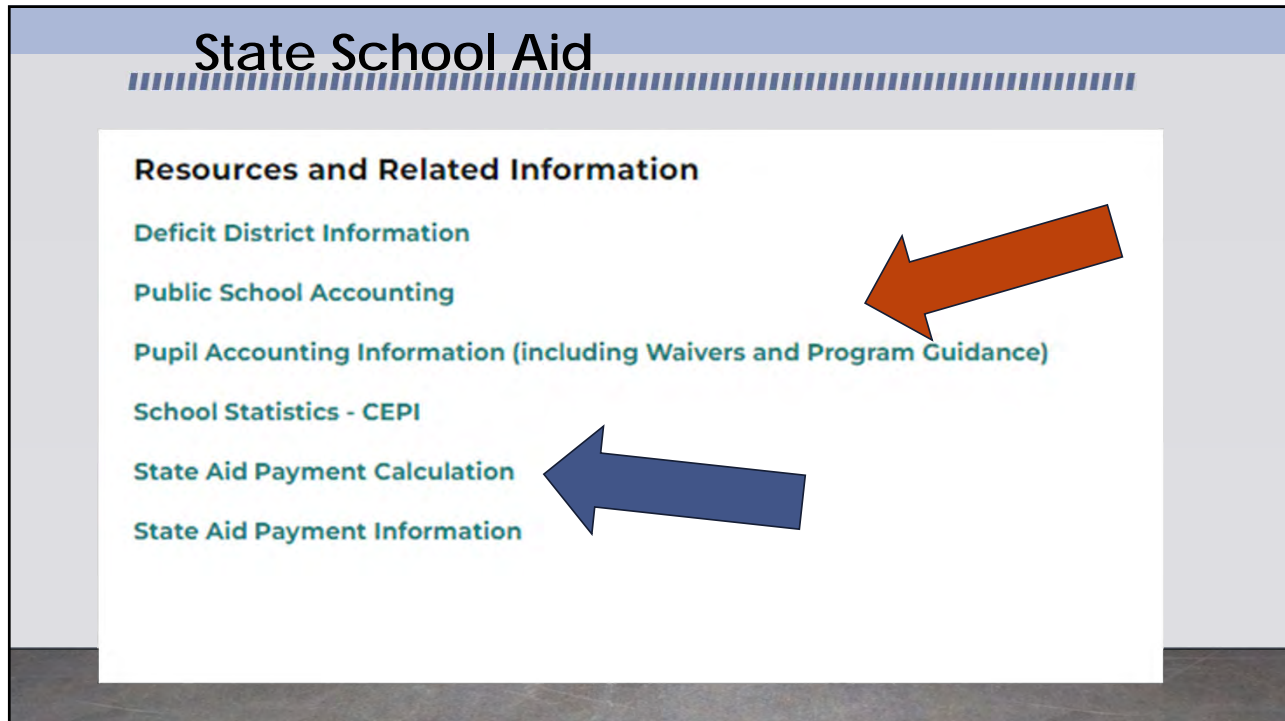
State School Aid

- Know your numbers!:
 - www.mi.gov/SASF
 - All funding reports for every District
 - State Aid Status report
 - Changes month-month
 - Nonresident reports
 - Monthly State Aid Update newsletter
 - Taxable valuation information

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Questions?

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(517) 853-1413