



2019 EQUALIZATION STUDY FOR 2020 VALUES



Prepared by:

Macomb County Equalization Department
Kristen M. Sieloff, MMAO, ASA - Director

State Tax Commission Requirements of the Equalization Director

The Equalization process is vital to guaranteeing that properties are assessed at 50% of market value as is required by Article IX, Section 3 of the Michigan Constitution of 1963. County Equalization serves as a check on assessments determined at the local level, ensuring they are fair and equitable across the County.

The responsibilities of County Equalization rest primarily with each County's Board of Commissioners. Recognizing the technical and difficult nature of equalization duties, the State, through the General Property Tax Act, requires each County to employ a certified Equalization Director to assist and advise the Board in fulfilling their duties.

In addition to the general purpose of ensuring fair and equitable assessments, statutory requirements of County Equalization include the collection and analysis of sales data, providing assessment assistance to local units, and providing the State Tax Commission with annual reports.

The purpose of this document is to provide County officials with information regarding the statutory and State Tax Commission guidelines for County Equalization. The policies can be found in the General Property Tax Act of 1893, as amended and State Tax Commission rules and publications.

BASIC REQUIREMENTS

Each County must establish a Department of Equalization and appoint a Director of that department. R 209.41 (1), MCL 211.34 (3)

The Director of the Equalization Department is to be appointed by and serve the County Board of Commissioners. MCL 211.10d (11)

The Director of the Equalization Department must be certified by the State Tax Commission at the level required by the State Tax Commission. MCL 211.10d (11)

Two or more Counties may jointly establish a shared Equalization Department. Any joint Equalization Department must assist the Boards of Commissioners of each County in meeting the requirements of the General Property Tax Act and State Tax Commission rules and policy. MCL 211.34b

ANNUAL DEADLINES

By **the third Monday in February**, the Equalization Director must publish a statement showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized value of real and personal property for each classification in each local unit. MCL 211.34a (1)

By **the Wednesday following first Monday in April** or the tenth day after adjournment of the March Board of Review which ever occurs first the Equalization Director must receive the completed assessment roll from each local unit of government. MCL 211.30 (6)

By **the second Monday in April**, the Equalization Director must prepare a report that recommends the equalized value of each class of real and personal property for each local unit and present it to the County board of Commissioners. R 209.41 (6)

By **the third Monday in April**, the Equalization Director must file form L-4023, reporting the final recommended state equalized values for each class, with the State Tax Commission for each local unit. R 209.41 (6), MCL 211.150(4)

By **the first Monday in May**, Deadline to file official County Board of Commissioners report of County Equalization (L-4024) with the STC. R 209.52(5)

By **the first Monday in May**, the Equalization Director must compute these amounts and the current and immediately preceding year's taxable values for each classification of property that is for each unit of local government in the County. This must be filed with the State Tax Commission. R 209.5(2) MCL 211.34d (2)

By **the first Monday in June**, the Equalization Director must deliver the statement of the computations to the county treasurer. The county equalization director must also calculate the millage reduction fraction for each unit of local government in the county for the current year. MCL 211.34d (3)

By the **fourth Monday in June**, the Equalization Director must report all of the following to the State Tax Commission: MCL 211.27d

- (a) Total taxable value of all property in the county as of the fourth Monday in May.
- (b) Total taxable value for each classification of real and personal property.
- (c) Total taxable value of all property in the county that receives a principal residence exemption or qualified agricultural property exemption.
- (d) Total taxable value of all property in the county for which a principal residence exemption or a qualified agricultural property exemption has not been granted.

By **June 30**, the Equalization Director shall file an interim status report with the State Tax Commission. R 209.41 (4)

By **November 1**, the Equalization Director must deliver the year's sales studies to the State Tax Commission.

By **October 31st**, the Equalization Director submits apportionment (L-4402) to the STC. MCL 211.37 and 207.12

By **December 1**, the Equalization Director must report equalization studies to the assessors in each township and city.

By **December 31**, the Equalization Director shall prepare and submit one copy of the equalization study to the County Board of Commissions and another to the State Tax Commission. R 209.41
(5)

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL REAL and PERSONAL PROPERTY*

Government Unit	2019 Assessment	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities				
Center Line	191,760,300	425,258,907	212,629,453	384,462,373
Eastpointe	609,061,926	1,355,922,829	677,961,415	1,230,067,177
Fraser	580,343,980	1,237,007,734	618,503,867	1,171,126,715
Memphis	24,762,700	51,305,670	25,652,835	49,901,927
Mount Clemens	418,849,019	926,605,663	463,302,832	843,316,085
New Baltimore	502,721,866	1,064,103,736	532,051,868	1,006,298,453
Richmond	231,699,700	490,427,248	245,213,624	467,501,002
Roseville	1,160,941,700	2,556,908,908	1,278,454,454	2,340,893,125
St. Clair Shores	2,182,251,209	4,756,445,623	2,378,222,812	4,380,730,134
Sterling Heights	5,798,698,325	12,364,291,099	6,182,145,550	11,604,777,385
Utica	262,689,843	547,999,985	273,999,993	526,974,636
Warren	4,397,770,780	9,469,700,926	4,734,850,463	8,833,556,806
Townships				
Armada	396,140,500	829,293,684	414,646,842	795,622,653
Bruce	630,461,556	1,350,126,828	675,063,414	1,271,023,022
Chesterfield	2,113,460,900	4,503,600,550	2,251,800,275	4,277,191,174
Clinton	3,657,133,500	7,758,752,428	3,879,376,214	7,370,826,616
Harrison	1,190,069,559	2,527,693,468	1,263,846,734	2,398,040,719
Grosse Pte Shores	14,742,300	31,859,335	15,929,668	29,575,917
Lenox	389,536,740	817,215,403	408,607,702	781,340,560
Macomb	4,416,477,040	9,374,209,105	4,687,104,552	8,866,866,759
Ray	275,548,800	580,359,157	290,179,579	552,642,023
Richmond	235,254,685	488,654,898	244,327,449	474,621,018
Shelby	4,440,752,930	9,393,795,324	4,696,897,662	8,964,349,766
Washington	1,768,818,725	3,719,031,886	1,859,515,943	3,551,636,466
Total County	35,889,948,583	76,620,570,394	38,310,285,197	72,173,342,513

Required Percent Increase to 50% of 2020 True Cash Value

6.74%

** The 2020 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.*

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL REAL PROPERTY

Government Unit	2019 Assessment	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities				
Center Line	176,387,700	394,509,982	197,254,991	353,708,540
Eastpointe	568,822,026	1,275,333,722	637,666,861	1,149,146,161
Fraser	546,783,600	1,169,834,428	584,917,214	1,103,990,337
Memphis	22,786,200	47,352,781	23,676,391	45,948,892
Mount Clemens	395,513,709	879,707,201	439,853,601	796,603,567
New Baltimore	492,181,366	1,042,975,107	521,487,554	985,205,334
Richmond	221,307,800	469,594,987	234,797,494	446,687,910
Roseville	1,082,734,400	2,400,383,636	1,200,191,818	2,184,247,364
St. Clair Shores	2,119,272,509	4,630,500,471	2,315,250,236	4,254,760,572
Sterling Heights	5,519,008,425	11,804,557,795	5,902,278,898	11,044,868,655
Utica	244,271,443	511,131,460	255,565,730	490,132,607
Warren	4,039,911,129	8,753,778,731	4,376,889,366	8,117,636,140
Townships				
Armada	291,072,000	619,155,178	309,577,589	585,484,082
Bruce	583,219,856	1,255,641,788	627,820,894	1,176,531,314
Chesterfield	2,026,452,900	4,329,569,308	2,164,784,654	4,102,726,297
Clinton	3,512,592,700	7,469,677,000	3,734,838,500	7,081,676,801
Harrison	1,169,106,559	2,485,760,752	1,242,880,376	2,355,998,383
Grosse Pte Shores	14,395,100	31,164,971	15,582,486	28,881,349
Lenox	349,612,440	737,373,333	368,686,667	701,447,601
Macomb	4,300,732,940	9,142,564,227	4,571,282,114	8,635,330,382
Ray	254,793,600	538,850,033	269,425,017	511,131,828
Richmond	200,677,385	419,486,065	209,743,033	405,466,418
Shelby	4,287,667,180	9,087,624,120	4,543,812,060	8,657,494,978
Washington	1,669,409,125	3,520,183,261	1,760,091,631	3,352,793,376
Total County	34,088,712,092	73,016,710,337	36,508,355,169	68,567,898,890

Required Percent Increase to 50% of 2020 True Cash Value

7.10%

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL AGRICULTURAL CLASS

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line					
Eastpointe					
Fraser					
Memphis					
Mount Clemens					
New Baltimore					
Richmond					
Roseville					
St. Clair Shores					
Sterling Heights					
Utica					
Warren					
Townships					
Armada	35,355,200	48.86%	72,360,213	36,180,106	70,837,784
Bruce	19,114,800	47.32%	40,394,759	20,197,380	38,313,784
Chesterfield	7,334,700	48.19%	15,220,378	7,610,189	14,820,445
Clinton					
Harrison					
Grosse Pte Shores					
Lenox	44,567,700	47.14%	94,543,275	47,271,638	89,578,472
Macomb	9,924,100	50.41%	19,686,769	9,843,384	19,867,858
Ray	42,015,200	50.03%	83,980,012	41,990,006	84,118,391
Richmond	37,515,800	50.68%	74,024,862	37,012,431	75,197,232
Shelby					
Washington	16,846,700	50.77%	33,182,391	16,591,196	33,699,503
Total County	212,674,200	49.07%	433,392,658	216,696,329	426,433,469

Required Percent Increase to 50% of 2020 True Cash Value

1.89%

**2019 EQUALIZATION STUDY FOR 2020 VALUES
 RECAP OF L-4018's**

TOTAL COMMERCIAL CLASS

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line	53,351,000	48.32%	110,411,838	55,205,919	107,118,466
Eastpointe	96,384,240	49.99%	192,807,041	96,403,521	196,457,389
Fraser	78,794,100	48.40%	162,797,727	81,398,864	159,411,183
Memphis	4,400,400	49.80%	8,836,145	4,418,073	8,837,420
Mount Clemens	99,195,600	46.72%	212,319,349	106,159,675	199,489,784
New Baltimore	40,343,300	45.99%	87,721,896	43,860,948	80,743,523
Richmond	44,206,300	49.46%	89,377,881	44,688,941	89,858,229
Roseville	300,525,700	48.23%	623,109,475	311,554,738	606,091,432
St. Clair Shores	268,835,066	47.56%	565,254,554	282,627,277	538,351,820
Sterling Heights	889,298,000	45.44%	1,957,081,866	978,540,933	1,780,997,279
Utica	132,798,400	48.48%	273,924,092	136,962,046	266,654,069
Warren	663,434,110	48.32%	1,373,001,055	686,500,528	1,330,527,411
Townships					
Armada	12,657,200	49.38%	25,632,240	12,816,120	25,542,302
Bruce	18,625,100	48.71%	38,236,707	19,118,354	37,341,479
Chesterfield	244,922,500	48.19%	508,221,511	254,110,756	494,962,360
Clinton	798,180,300	48.72%	1,638,301,108	819,150,554	1,599,853,563
Harrison	111,793,300	47.63%	234,711,946	117,355,973	225,166,022
Grosse Pte Shores					
Lenox	57,543,800	48.12%	119,583,957	59,791,979	115,430,355
Macomb	240,899,200	45.67%	527,477,994	263,738,997	482,558,840
Ray	9,567,700	51.89%	18,438,427	9,219,214	19,313,726
Richmond	5,551,500	46.53%	11,931,012	5,965,506	11,225,488
Shelby	639,982,850	47.81%	1,338,596,214	669,298,107	1,293,645,769
Washington	135,064,900	47.64%	283,511,545	141,755,773	273,911,688
Total County	4,946,354,566	47.56%	10,401,285,580	5,200,642,790	9,943,489,597

Required Percent Increase to 50% of 2020 True Cash Value

5.14%

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL CLASS

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line	20,716,500	47.18%	43,909,881	21,954,941	41,538,336
Eastpointe	2,319,200	40.30%	5,754,839	2,877,420	4,662,859
Fraser	94,224,900	46.44%	202,895,995	101,447,998	189,529,529
Memphis	404,500	49.81%	812,086	406,043	809,780
Mount Clemens	33,941,200	45.51%	74,579,653	37,289,827	68,221,916
New Baltimore	15,677,400	46.76%	33,527,374	16,763,687	31,526,038
Richmond	6,968,000	49.41%	14,102,408	7,051,204	14,034,496
Roseville	67,951,300	46.25%	146,921,730	73,460,865	136,164,614
St. Clair Shores	11,910,700	48.56%	24,527,801	12,263,901	23,842,198
Sterling Heights	530,518,350	47.28%	1,122,077,728	561,038,864	1,063,999,062
Utica	2,412,900	48.58%	4,966,859	2,483,430	4,846,427
Warren	662,623,930	46.19%	1,434,561,442	717,280,721	1,326,156,076
Townships					
Armada	16,671,800	48.01%	34,725,682	17,362,841	33,426,753
Bruce	69,303,900	49.25%	140,718,579	70,359,290	139,156,321
Chesterfield	156,753,100	46.97%	333,730,253	166,865,127	316,198,994
Clinton	175,931,500	46.67%	376,969,145	188,484,573	354,952,809
Harrison	35,924,500	47.54%	75,566,891	37,783,446	72,283,868
Grosse Pte Shores					
Lenox	22,613,100	49.84%	45,371,388	22,685,694	45,419,976
Macomb	72,758,300	45.39%	160,295,880	80,147,940	145,650,486
Ray	5,925,600	48.72%	12,162,562	6,081,281	11,872,489
Richmond	2,064,600	50.06%	4,124,251	2,062,126	4,150,525
Shelby	241,547,700	45.48%	531,107,520	265,553,760	487,202,237
Washington	31,201,700	48.35%	64,532,989	32,266,495	62,513,195
Total County	2,280,364,680	46.65%	4,887,942,937	2,443,971,468	4,578,158,984

Required Percent Increase to 50% of 2020 True Cash Value

7.17%

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL RESIDENTIAL CLASS

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line	102,320,200	42.60%	240,188,263	120,094,131	205,051,738
Eastpointe	470,118,586	43.66%	1,076,771,842	538,385,921	948,025,913
Fraser	373,764,600	46.48%	804,140,706	402,070,353	755,049,625
Memphis	17,981,300	47.69%	37,704,550	18,852,275	36,301,691
Mount Clemens	262,376,909	44.26%	592,808,199	296,404,100	528,891,867
New Baltimore	436,160,666	47.32%	921,725,837	460,862,919	872,935,773
Richmond	170,133,500	46.47%	366,114,698	183,057,349	342,795,185
Roseville	714,257,400	43.81%	1,630,352,431	815,176,216	1,441,991,318
St. Clair Shores	1,838,526,743	45.50%	4,040,718,116	2,020,359,058	3,692,566,554
Sterling Heights	4,099,192,075	46.98%	8,725,398,201	4,362,699,101	8,199,872,314
Utica	109,060,143	46.96%	232,240,509	116,120,255	218,632,111
Warren	2,713,853,089	45.64%	5,946,216,234	2,973,108,117	5,460,952,653
Townships					
Armada	226,387,800	46.54%	486,437,043	243,218,522	455,677,243
Bruce	476,176,056	45.95%	1,036,291,743	518,145,872	961,719,730
Chesterfield	1,617,442,600	46.58%	3,472,397,166	1,736,198,583	3,276,744,498
Clinton	2,538,480,900	46.54%	5,454,406,747	2,727,203,374	5,126,870,429
Harrison	1,021,388,759	46.95%	2,175,481,915	1,087,740,958	2,058,548,493
Grosse Pte Shores	14,395,100	46.19%	31,164,971	15,582,486	28,881,349
Lenox	224,887,840	47.06%	477,874,713	238,937,357	451,018,798
Macomb	3,977,151,340	47.15%	8,435,103,584	4,217,551,792	7,987,253,198
Ray	197,285,100	46.50%	424,269,032	212,134,516	395,827,222
Richmond	155,545,485	47.22%	329,405,940	164,702,970	314,893,173
Shelby	3,406,136,630	47.19%	7,217,920,386	3,608,960,193	6,876,646,972
Washington	1,486,295,825	47.35%	3,138,956,336	1,569,478,168	2,982,668,990
Total County	26,649,318,646	46.51%	57,294,089,163	28,647,044,581	53,619,816,840

Required Percent Increase to 50% of 2020 True Cash Value

7.50%

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL PERSONAL PROPERTY*

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line	15,372,600	49.99%	30,748,925	15,374,463	30,753,833
Eastpointe	40,239,900	49.93%	80,589,107	40,294,554	80,921,016
Fraser	33,560,380	49.96%	67,173,306	33,586,653	67,136,378
Memphis	1,976,500	50.00%	3,952,889	1,976,445	3,953,035
Mount Clemens	23,335,310	49.76%	46,898,462	23,449,231	46,712,518
New Baltimore	10,540,500	49.89%	21,128,629	10,564,315	21,093,119
Richmond	10,391,900	49.88%	20,832,261	10,416,131	20,813,092
Roseville	78,207,300	49.96%	156,525,272	78,262,636	156,645,761
St. Clair Shores	62,978,700	50.00%	125,945,152	62,972,576	125,969,562
Sterling Heights	279,689,900	49.97%	559,733,304	279,866,652	559,908,730
Utica	18,418,400	49.96%	36,868,525	18,434,263	36,842,029
Warren	357,859,651	49.99%	715,922,195	357,961,098	715,920,666
Townships					
Armada	105,068,500	50.00%	210,138,506	105,069,253	210,138,571
Bruce	47,241,700	50.00%	94,485,040	47,242,520	94,491,708
Chesterfield	87,008,000	50.00%	174,031,242	87,015,621	174,464,877
Clinton	144,540,800	50.00%	289,075,428	144,537,714	289,149,815
Harrison	20,963,000	49.99%	41,932,716	20,966,358	42,042,336
Grosse Pte Shores	347,200	50.00%	694,364	347,182	694,568
Lenox	39,924,300	50.00%	79,842,070	39,921,035	79,892,959
Macomb	115,744,100	49.97%	231,644,878	115,822,439	231,536,377
Ray	20,755,200	50.00%	41,509,124	20,754,562	41,510,195
Richmond	34,577,300	49.99%	69,168,833	34,584,417	69,154,600
Shelby	153,085,750	50.00%	306,171,204	153,085,602	306,854,788
Washington	99,409,600	49.99%	198,848,625	99,424,313	198,843,090
Total County	1,801,236,491	49.98%	3,603,860,056	1,801,930,028	3,605,443,623

Required Percent Increase to 50% of 2020 True Cash Value

0.04%

* The 2020 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL PERSONAL PROPERTY

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line	6,721,700	49.99%	13,446,089	6,723,045	13,451,471
Eastpointe	9,673,200	49.77%	19,435,805	9,717,903	19,373,523
Fraser	13,130,100	49.90%	26,312,826	13,156,413	26,275,966
Memphis	246,100	50.00%	492,200	246,100	492,102
Mount Clemens	11,987,410	49.65%	24,143,827	12,071,914	24,013,241
New Baltimore	3,495,000	49.71%	7,030,779	3,515,390	6,998,399
Richmond	6,642,500	49.82%	13,332,999	6,666,500	13,314,292
Roseville	43,222,800	49.94%	86,549,459	43,274,730	86,584,135
St. Clair Shores	26,405,500	50.01%	52,800,440	26,400,220	52,821,564
Sterling Heights	117,295,700	49.99%	234,638,328	117,319,164	234,967,347
Utica	13,064,900	49.96%	26,150,721	13,075,361	26,135,028
Warren	167,710,810	49.98%	335,555,842	167,777,921	335,622,994
Townships					
Armada	1,866,500	49.98%	3,734,494	1,867,247	3,734,494
Bruce	5,096,900	50.00%	10,193,800	5,096,900	10,201,961
Chesterfield	38,189,500	49.99%	76,394,279	38,197,140	76,809,132
Clinton	77,554,900	50.00%	155,109,800	77,554,900	155,171,868
Harrison	5,676,800	49.97%	11,360,416	5,680,208	11,468,283
Grosse Pte Shores	32,900	50.00%	65,800	32,900	65,800
Lenox	7,371,000	49.98%	14,747,899	7,373,950	14,786,359
Macomb	35,458,100	49.89%	71,072,560	35,536,280	70,958,775
Ray	2,409,400	50.01%	4,817,836	2,408,918	4,818,800
Richmond	1,065,000	49.72%	2,141,995	1,070,998	2,130,000
Shelby	68,999,450	50.00%	137,998,900	68,999,450	138,386,382
Washington	14,918,600	49.95%	29,867,067	14,933,534	29,861,090
Total County	678,234,770	49.97%	1,357,394,160	678,697,080	1,358,443,006

Required Percent Increase to 50% of 2020 True Cash Value

0.07%

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL PERSONAL PROPERTY*

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line	2,980,100	49.99%	5,961,392	2,980,696	5,960,200
Eastpointe	442,800	48.91%	905,336	452,668	886,131
Fraser	11,621,280	50.00%	23,242,560	11,621,280	23,242,560
Memphis	1,287,800	50.00%	2,575,666	1,287,833	2,575,620
Mount Clemens	2,046,000	49.29%	4,150,943	2,075,472	4,095,277
New Baltimore	1,894,900	49.91%	3,796,634	1,898,317	3,793,593
Richmond	596,700	49.98%	1,193,878	596,939	1,193,400
Roseville	12,146,000	49.99%	24,296,859	12,148,430	24,384,661
St. Clair Shores	746,200	49.99%	1,492,699	746,350	1,493,894
Sterling Heights	76,402,300	49.90%	153,110,822	76,555,411	152,957,557
Utica	90,800	47.30%	191,973	95,987	181,600
Warren	85,823,942	49.98%	171,716,571	85,858,286	171,647,884
Townships					
Armada	5,492,800	50.00%	10,985,600	5,492,800	10,985,600
Bruce	5,984,700	50.00%	11,969,400	5,984,700	11,969,400
Chesterfield	23,085,500	50.00%	46,171,000	23,085,500	46,189,476
Clinton	15,527,100	50.01%	31,047,990	15,523,995	31,060,412
Harrison	1,891,400	50.00%	3,782,800	1,891,400	3,784,313
Grosse Pte Shores					
Lenox	8,566,500	50.04%	17,119,305	8,559,653	17,133,000
Macomb	14,531,000	50.00%	29,062,000	14,531,000	29,067,813
Ray					
Richmond	71,700	49.16%	145,850	72,925	143,400
Shelby	17,023,100	50.00%	34,046,200	17,023,100	34,341,537
Washington	27,957,900	50.00%	55,915,800	27,957,900	55,915,800
Total County	316,210,522	49.96%	632,881,278	316,440,639	633,003,128

Required Percent Increase to 50% of 2020 True Cash Value

0.07%

** The 2020 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.*

**2019 EQUALIZATION STUDY FOR 2020 VALUES
RECAP OF L-4018's**

TOTAL UTILITY PERSONAL PROPERTY

Government Unit	2019 Assessment	Ratio	2020 True Cash Value	2020 50% of True Cash Value	Previous Year Ending True Cash Value (2019 L-4023)
Cities					
Center Line	5,670,800	50.00%	11,341,444	5,670,722	11,342,162
Eastpointe	30,123,900	50.00%	60,247,966	30,123,983	60,661,362
Fraser	8,809,000	50.00%	17,617,920	8,808,960	17,617,852
Memphis	442,600	50.01%	885,023	442,512	885,313
Mount Clemens	9,301,900	50.00%	18,603,692	9,301,846	18,604,000
New Baltimore	5,150,600	50.00%	10,301,216	5,150,608	10,301,127
Richmond	3,152,700	50.00%	6,305,384	3,152,692	6,305,400
Roseville	22,838,500	50.00%	45,678,954	22,839,477	45,676,965
St. Clair Shores	35,827,000	50.00%	71,652,013	35,826,007	71,654,104
Sterling Heights	85,991,900	50.00%	171,984,154	85,992,077	171,983,826
Utica	5,262,700	50.00%	10,525,831	5,262,916	10,525,401
Warren	104,324,899	50.00%	208,649,782	104,324,891	208,649,788
Townships					
Armada	97,709,200	50.00%	195,418,412	97,709,206	195,418,477
Bruce	36,160,100	50.00%	72,321,840	36,160,920	72,320,347
Chesterfield	25,733,000	50.00%	51,465,963	25,732,982	51,466,269
Clinton	51,458,800	50.00%	102,917,638	51,458,819	102,917,535
Harrison	13,394,800	50.00%	26,789,500	13,394,750	26,789,740
Grosse Pte Shores	314,300	50.00%	628,564	314,282	628,768
Lenox	23,986,800	50.00%	47,974,866	23,987,433	47,973,600
Macomb	65,755,000	50.00%	131,510,318	65,755,159	131,509,789
Ray	18,345,800	50.00%	36,691,288	18,345,644	36,691,395
Richmond	33,440,600	50.00%	66,880,988	33,440,494	66,881,200
Shelby	67,063,200	50.00%	134,126,104	67,063,052	134,126,869
Washington	56,533,100	50.00%	113,065,758	56,532,879	113,066,200
Total County	806,791,199	50.00%	1,613,584,618	806,792,309	1,613,997,489

Required Percent Increase to 50% of 2020 True Cash Value 0.00%

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name ENTIRE MACOMB COUNTY			Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value		
150 Agricultural	0				0.00%	0 NC
250 Commercial	678,234,770				49.97%	1,357,394,160 AU & RV
350 Industrial	316,210,522				49.96%	632,881,278 AU & RV
450 Residential	0				0.00%	0 NC
550 Utility	806,791,199				50.00%	1,613,584,618 OH
TOTAL - PERSONAL	1,801,236,491				49.98%	3,603,860,056

AS: Appraisal Study CS: Combined Sales & Appraisal Study S1: One Year Sales Study RV: Record Verification
 NW: New Class RA: Reappraisal S2: Two Year Sales Study AU: Audit
 NC: None Classified OH: One Hundred % Study CT: Class Transfer
 ES: Estimated Values (Explain)

Remarks:

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name		City/Township Name				Study Year	Equalization Year
MACOMB COUNTY		CITY OF CENTER LINE				2019	2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	53,351,000	47	12,040,703	5,818,000	48.32%	110,411,838	AS
300 Industrial	12,491,500	9	1,636,191	744,300	45.49%	27,459,881	AS
	8,225,000	2	16,450,000	8,225,000	50.00%	16,450,000	<i>stratified</i>
	20,716,500	11			47.18%	43,909,881	
400 Residential	102,320,200	253			42.60%	240,188,263	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	176,387,700	311			44.71%	394,509,982	
AS: Appraisal Study	CS: Combined Sales & Appraisal Study	S1: One Year Sales Study	RV: Record Verification				
NW: New Class		S2: Two Year Sales Study	AU: Audit				
NC: None Classified	RA: Reappraisal	OH: One Hundred % Study	CT: Class Transfer				
ES: Estimated Values (Explain)							
Remarks:	The industrial class has been stratified to exclude two parcels belonging to FCA, due to recent MTT decision being deemed reliable indicator of value and accepted as such.						

State Tax Commission Analysis for Equalized Valuation - Real Property Stratified Study

Classification Type: 300 Industrial			County Name: Macomb County			Local Unit Name: Center Line		
Stratified Study Worksheet								
A	B	C	D	E	F	G	H	I
Sub Group Name	Study Type Code	No. of Parcels Used in Sample	Current Year's Assessed Value of Sub Group	Total Assessed Value of Parcels Used in Sample	True Cash Value of Parcels Used in Sample	Study % Ratio	Sub Group Projected True Cash Value	Remarks
FCA US LLC	ES	2	8,225,000	8,225,000	16,450,000	50.00 %	16,450,000	Recent MTT decision
						%		
						%		
						%		
						%		
						%		
						%		
						%		
						%		
						%		
STUDY TOTALS:		J	K			L	M	N
See instructions below to determine Stratified Study Totals for J, K, L and M.		2	8,225,000			50.00 %	1,645,000	Recent MTT decision

Stratified Study Worksheet Instructions:

When the "Stratified Study" box for a real property class is checked (X) on page 1 of this form, complete the following steps for each Sub Group within the Stratified Study:

NOTE: A separate "Stratified Study Worksheet" (Page 2) must be completed for each real classification that stratifies a classification's study.

INSTRUCTIONS FOR COMPLETING COLUMNS FOR EACH STRATIFIED STUDY SUB GROUP:

Column A: Enter the appropriate name of the sub group. Note; if stratifying out a single parcel, a parcel number may be used.

Column B: Enter the appropriate code for the study type of the study group sample.

Column C: Enter the number of parcels that are included in the study group sample.

Column D: Enter the current year's assessed value that is applicable to the parcel and sub group(s). **NOTE:** The total for this column should be the total assessed value for the classification (see Column K).

Column E: If an Appraisal Study was conducted, enter the assessed value of the parcels used in the sample. **NOTE:** For a sales study no data entry required.

Column F: If an Appraisal Study was conducted, enter the true cash value of the parcels used in the sample. **NOTE:** For a sales study no data entry required.

Column G: Enter the ratio for the sub group. The "Study % Ratio" can be calculated two different ways depending on the type of study conducted: (1) divide "D" by "H" or (2) divide "E" by "F." **NOTE:** For a sales study enter the ratio from Form 2793 (L-4017/L-4047).

Column H: Enter the projected true cash value for an estimated study. For a sales study or appraisal study divide "D" by "G."

Column I: "Remarks": This field is utilized to provide remarks to describe the sub group.

INSTRUCTIONS FOR COMPLETING THE STRATIFIED STUDY TOTALS:

Column J: Enter the total sum of column C "No. of Parcels Used in Sample".

Column K: Enter the total sum of column D "Current Year's Assessed Value of Sub group". The total in "K" is also entered on page 1 of this Form into the "Assessed Value" field under the "Assessment Roll Classification" heading for the appropriate real property class. **NOTE:** The total for this column should match the ending assessed value from the current Form 2164 (L-4023) for the classification.

Column L: The total is calculated by dividing the total in "K" by the total in "M." The total "Study % Ratio" is then entered on page 1 of the form into the "% Ratio Assessments to Appraisals" field for the appropriate real property class. **NOTE:** The total "Study % Ratio" is not equal to the sum of the ratios in column G.

Column M: Enter the total sum of column "H". The total in "M" is then entered on page 1 of the form in the "Projected True Cash Value" field for the classification.

Column N: Enter study remarks (a brief explanation why the stratified study was used). These study remarks should also be entered on page 1 of this form.

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name		City/Township Name				Study Year	Equalization Year
MACOMB COUNTY		CENTER LINE				2019	2020
Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
150 Agricultural							NC
250 Commercial		9	825,289	412,200	49.95%		AU
		28	6,623,390	3,311,700	50.00%		RV
	6,721,700	37	7,448,679	3,723,900	49.99%	13,446,089	
350 Industrial		1	65,004	32,500	50.00%		AU
		16	6,083,084	3,041,000	49.99%		RV
	2,980,100	17	6,148,088	3,073,500	49.99%	5,961,392	
450 Residential							NC
550 Utility							
	5,670,800	5	11,341,444	5,670,800	50.00%	11,341,444	OH
TOTAL - PERSONAL	15,372,600	59			49.99%	30,748,925	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF EASTPOINTE				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	96,384,240	78	24,600,924	12,298,300	49.99%	192,807,041	AS
300 Industrial	2,319,200	3	1,163,803	469,000	40.30%	5,754,839	AS
400 Residential	470,118,586	1,250			43.66%	1,076,771,842	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	568,822,026	1,331			44.60%	1,275,333,722	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF EASTPOINTE				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		8	406,900	202,700	49.82%		AU
		42	6,810,436	3,389,400	49.77%		RV
	9,673,200	50	7,217,336	3,592,100	49.77%	19,435,805	
350 Industrial		2	143,178	71,600	50.01%		AU
		4	520,925	253,200	48.61%		RV
	442,800	6	664,103	324,800	48.91%	905,336	
450 Residential							NC
550 Utility							
	30,123,900	6	60,247,966	30,123,900	50.00%	60,247,966	OH
TOTAL - PERSONAL	40,239,900	62			49.93%	80,589,107	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF FRASER				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	78,794,100	39	25,055,296	12,126,300	48.40%	162,797,727	AS
300 Industrial	94,224,900	34	15,079,644	7,003,100	46.44%	202,895,995	AS
400 Residential	373,764,600	478			46.48%	804,140,706	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	546,783,600	551			46.74%	1,169,834,428	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified				OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF FRASER				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		7	984,641	478,800	48.63%		AU
		39	13,871,148	6,933,500	49.99%		RV
	13,130,100	46	14,855,789	7,412,300	49.90%	26,312,826	
350 Industrial		4	253,235	126,700	50.03%		AU
		22	4,501,607	2,250,900	50.00%		RV
	11,621,280	26	4,754,842	2,377,600	50.00%	23,242,560	
450 Residential							NC
550 Utility							
	8,809,000	3	17,617,920	8,809,000	50.00%	17,617,920	OH
TOTAL - PERSONAL	33,560,380	75			49.96%	67,173,306	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF MEMPHIS				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	4,400,400	10	2,193,255	1,092,300	49.80%	8,836,145	AS
300 Industrial	404,500	4	1,741,699	867,461	49.81%	812,086	AS
400 Residential	17,981,300	69	10,016,987	4,777,200	47.69%	37,704,550	AS
500 Timber-Cutover						0	Three (3) St. Clair properties included in appraisal study
600 Developmental							NC
TOTAL - REAL	22,786,200	83			48.12%	47,352,781	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF MEMPHIS				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		3			50.00%		AU
		46	376,427	188,200	50.00%		RV
	246,100	49	376,427	188,200	50.00%	492,200	
350 Industrial							
		1	2,575,666	1,287,800	50.00%		RV
	1,287,800	1	2,575,666	1,287,800	50.00%	2,575,666	
450 Residential							NC
550 Utility							
	442,600	2	885,023	442,600	50.01%	885,023	OH
TOTAL - PERSONAL	1,976,500	52			50.00%	3,952,889	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks: THE COMMERCIAL AUDIT STUDY WAS ON FORM 5076-NO TRUE CASH VALUE							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF MOUNT CLEMENS				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	99,195,600	52	16,876,019	7,884,500	46.72%	212,319,349	AS
300 Industrial	33,941,200	13	4,042,667	1,839,800	45.51%	74,579,653	AS
400 Residential	262,376,909	403			44.26%	592,808,199	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	395,513,709	468			44.96%	879,707,201	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF MOUNT CLEMENS				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		12	703,743	339,528	48.25%		AU
		44	2,807,598	1,403,800	50.00%		RV
	11,987,410	56	3,511,341	1,743,328	49.65%	24,143,827	
350 Industrial		2	122,512	61,400	50.12%		AU
		1	151,973	73,900	48.63%		RV
	2,046,000	3	274,485	135,300	49.29%	4,150,943	
450 Residential							NC
550 Utility							
	9,301,900	4	18,603,692	9,301,900	50.00%	18,603,692	OH
TOTAL - PERSONAL	23,335,310	63			49.76%	46,898,462	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF NEW BALTIMORE				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	40,343,300	31	8,899,985	4,092,700	45.99%	87,721,896	AS
300 Industrial	15,677,400	11	5,454,809	2,550,400	46.76%	33,527,374	AS
400 Residential	436,160,666	266			47.32%	921,725,837	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	492,181,366	308			47.19%	1,042,975,107	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF NEW BALTIMORE				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		10	517,425	256,300	49.53%		AU
		25	1,821,411	906,300	49.76%		RV
	3,495,000	35	2,338,836	1,162,600	49.71%	7,030,779	
350 Industrial		3	218,792	108,900	49.77%		AU
		3	335,378	167,700	50.00%		RV
	1,894,900	6	554,170	276,600	49.91%	3,796,634	
450 Residential							NC
550 Utility							
	5,150,600	2	10,301,216	5,150,600	50.00%	10,301,216	OH
TOTAL - PERSONAL	10,540,500	43			49.89%	21,128,629	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF RICHMOND				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	44,206,300	30	12,582,907	6,223,800	49.46%	89,377,881	AS
300 Industrial	6,968,000	6	3,584,683	1,771,200	49.41%	14,102,408	AS
400 Residential	170,133,500	209			46.47%	366,114,698	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	221,307,800	245			47.13%	469,594,987	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF RICHMOND				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		8	515,842	249,500	48.37%		AU
		20	4,253,467	2,126,700	50.00%		RV
	6,642,500	28	4,769,309	2,376,200	49.82%	13,332,999	
350 Industrial		1	220	100	45.45%		AU
		3	271,883	135,900	49.98%		RV
	596,700	4	272,103	136,000	49.98%	1,193,878	
450 Residential							NC
550 Utility							
	3,152,700	4	6,305,384	3,152,700	50.00%	6,305,384	OH
TOTAL - PERSONAL	10,391,900	36			49.88%	20,832,261	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF ROSEVILLE				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	300,525,700	117	88,474,316	42,667,300	48.23%	623,109,475	AS
300 Industrial	67,951,300	26	15,454,539	7,148,200	46.25%	146,921,730	AS
400 Residential	714,257,400	1,389			43.81%	1,630,352,431	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	1,082,734,400	1,532			45.11%	2,400,383,636	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF ROSEVILLE				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		20	5,182,530	2,579,900	49.78%		AU
		68	15,447,234	7,723,100	50.00%		RV
	43,222,800	88	20,629,764	10,303,000	49.94%	86,549,459	
350 Industrial		3	522,394	261,000	49.96%		AU
		21	3,146,884	1,573,400	50.00%		RV
	12,146,000	24	3,669,278	1,834,400	49.99%	24,296,859	
450 Residential							NC
550 Utility							
	22,838,500	6	45,678,954	22,838,500	50.00%	45,678,954	OH
TOTAL - PERSONAL	78,207,300	118			49.96%	156,525,272	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF ST. CLAIR SHORES				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	268,835,066	93	55,412,752	26,351,800	47.56%	565,254,554	AS
300 Industrial	11,910,700	10	2,698,591	1,310,500	48.56%	24,527,801	AS
400 Residential	1,838,526,743	2,309			45.50%	4,040,718,116	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	2,119,272,509	2,412			45.77%	4,630,500,471	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF STERLING HEIGHTS				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	889,298,000	115	165,328,019	75,122,000	45.44%	1,957,081,866	AS
300 Industrial	530,518,350	40	47,053,389	22,248,200	47.28%	1,122,077,728	AS
400 Residential	4,099,192,075	3,378			46.98%	8,725,398,201	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	5,519,008,425	3,533			46.75%	11,804,557,795	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF STERLING HEIGHTS				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		31	5,494,603	2,739,900	49.87%		AU
		135	47,606,798	23,804,100	50.00%		RV
	117,295,700	166	53,101,401	26,544,000	49.99%	234,638,328	
350 Industrial		13	1,994,426	980,800	49.18%		AU
		34	13,790,800	6,895,300	50.00%		RV
	76,402,300	47	15,785,226	7,876,100	49.90%	153,110,822	
450 Residential							NC
550 Utility							
	85,991,900	10	171,984,154	85,991,900	50.00%	171,984,154	OH
TOTAL - PERSONAL	279,689,900	223			49.97%	559,733,304	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name		City/Township Name				Study Year	Equalization Year
MACOMB COUNTY		CITY OF UTICA				2019	2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	132,798,400	50	46,133,993	22,366,500	48.48%	273,924,092	AS
300 Industrial	2,412,900	5	1,704,071	827,900	48.58%	4,966,859	AS
400 Residential	109,060,143	189			46.96%	232,240,509	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	244,271,443	244			47.79%	511,131,460	
AS: Appraisal Study CS: Combined Sales & Appraisal Study S1: One Year Sales Study RV: Record Verification NW: New Class RA: Reappraisal S2: Two Year Sales Study AU: Audit NC: None Classified OH: One Hundred % Study CT: Class Transfer ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF UTICA				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		5	775,192	383,600	49.48%		AU
		31	8,327,116	4,163,900	50.00%		RV
	13,064,900	36	9,102,308	4,547,500	49.96%	26,150,721	
350 Industrial		1	50,276	20,000	39.78%		AU
		1	141,697	70,800	49.97%		RV
	90,800	2	191,973	90,800	47.30%	191,973	
450 Residential							NC
550 Utility							
	5,262,700	4	10,525,831	5,262,700	50.00%	10,525,831	OH
TOTAL - PERSONAL	18,418,400	42			49.96%	36,868,525	
AS: Appraisal Study CS: Combined Sales & Appraisal Study S1: One Year Sales Study RV: Record Verification NW: New Class RA: Reappraisal S2: Two Year Sales Study AU: Audit NC: None Classified OH: One Hundred % Study CT: Class Transfer ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CITY OF WARREN				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	663,434,110	208	181,938,730	87,913,050	48.32%	1,373,001,055	AS
300 Industrial	662,623,930	104	39,888,145	18,424,690	46.19%	1,434,561,442	AS
400 Residential	2,713,853,089	3,919			45.64%	5,946,216,234	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	4,039,911,129	4,231			46.15%	8,753,778,731	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CITY OF WARREN				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		20	4,225,946	2,108,089	49.88%		AU
		139	26,347,625	13,171,548	49.99%		RV
	167,710,810	159	30,573,571	15,279,637	49.98%	335,555,842	
350 Industrial		11	1,518,400	750,245	49.41%		AU
		43	34,667,665	17,333,845	50.00%		RV
	85,823,942	54	36,186,065	18,084,090	49.98%	171,716,571	
450 Residential							NC
550 Utility							
	104,324,899	23	208,649,782	104,324,899	50.00%	208,649,782	OH
TOTAL - PERSONAL	357,859,651	236			49.99%	715,922,195	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name ARMADA TOWNSHIP			Study Year 2019	Equalization Year 2020	
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	35,355,200	33	11,012,327	5,380,800	48.86%	72,360,213	AS
200 Commercial	12,657,200	16	4,735,109	2,338,300	49.38%	25,632,240	AS
300 Industrial	16,671,800	13	8,161,763	3,918,500	48.01%	34,725,682	AS
400 Residential	226,387,800	117			46.54%	486,437,043	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	291,072,000	179			47.01%	619,155,178	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name ARMADA TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		2			50.00%		AU
		12	2,323,102	1,161,200	49.98%		RV
	1,866,500	14	2,323,102	1,161,200	49.98%	3,734,494	
350 Industrial							
		4	1,900,091	950,100	50.00%		RV
	5,492,800	4	1,900,091	950,100	50.00%	10,985,600	
450 Residential							NC
550 Utility							
	97,709,200	12	195,418,412	97,709,200	50.00%	195,418,412	OH
TOTAL - PERSONAL	105,068,500	30			50.00%	210,138,506	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks: THE COMMERCIAL AUDIT STUDY WAS ON FORM 5076-NO TRUE CASH VALUE							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name BRUCE TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	19,114,800	17	7,409,153	3,505,900	47.32%	40,394,759	AS
200 Commercial	18,625,100	20	8,584,631	4,181,800	48.71%	38,236,707	AS
300 Industrial	69,303,900	18	9,028,266	4,446,100	49.25%	140,718,579	AS
400 Residential	476,176,056	277			45.95%	1,036,291,743	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	583,219,856	332			46.45%	1,255,641,788	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name BRUCE TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		4	245,138	122,500	49.97%		AU
		19	6,127,203	3,063,800	50.00%		RV
	5,096,900	23	6,372,341	3,186,300	50.00%	10,193,800	
350 Industrial		3	385,903	192,900	49.99%		AU
		14	7,210,136	3,605,100	50.00%		RV
	5,984,700	17	7,596,039	3,798,000	50.00%	11,969,400	
450 Residential							NC
550 Utility							
	36,160,100	14	72,321,840	36,160,100	50.00%	72,321,840	OH
TOTAL - PERSONAL	47,241,700	54			50.00%	94,485,040	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CHESTERFIELD TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	7,334,700	23	5,604,529	2,700,600	48.19%	15,220,378	AS
200 Commercial	173,118,400	39	20,767,784	9,861,100	47.48%	364,613,311	AS
<i>big box/apt</i>	71,804,100	23	143,608,200	71,804,100	50.00%	143,608,200	<i>MTT decision values</i>
	244,922,500	62			48.19%	508,221,511	<i>29.32% of class</i>
300 Industrial	156,753,100	30	12,294,817	5,774,600	46.97%	333,730,253	AS
400 Residential	1,617,442,600	1,364			46.58%	3,472,397,166	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	2,026,452,900	1,479			46.80%	4,329,569,308	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified				OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation - Real Property Stratified Study

Classification Type: Commercial			County Name: Macomb			Local Unit Name: Chesterfield Township		
Stratified Study Worksheet								
A	B	C	D	E	F	G	H	I
Sub Group Name	Study Type Code	No. of Parcels Used in Sample	Current Year's Assessed Value of Sub Group	Total Assessed Value of Parcels Used in Sample	True Cash Value of Parcels Used in Sample	Study % Ratio	Sub Group Projected True Cash Value	Remarks
Big Box Retail	AS	11	49,013,600	49,013,600	98,027,200	50 %	98,027,200	Recent MTT-20% class
Apartment	AS	12	22,790,500	22,790,500	45,581,000	50 %	45,581,000	Recent MTT-9.3% class
						%		
						%		
						%		
						%		
						%		
						%		
						%		
						%		
STUDY TOTALS:		J	K			L	M	N
See instructions below to determine Stratified Study Totals for J, K, L and M.		23	71,804,100			50.0 %	143,608,200	29.32% of com class

Stratified Study Worksheet Instructions:

When the "Stratified Study" box for a real property class is checked (X) on page 1 of this form, complete the following steps for each Sub Group within the Stratified Study:

NOTE: A separate "Stratified Study Worksheet" (Page 2) must be completed for each real classification that stratifies a classification's study.

INSTRUCTIONS FOR COMPLETING COLUMNS FOR EACH STRATIFIED STUDY SUB GROUP:

Column A: Enter the appropriate name of the sub group. Note; if stratifying out a single parcel, a parcel number may be used.

Column B: Enter the appropriate code for the study type of the study group sample.

Column C: Enter the number of parcels that are included in the study group sample.

Column D: Enter the current year's assessed value that is applicable to the parcel and sub group(s). **NOTE:** The total for this column should be the total assessed value for the classification (see Column K).

Column E: If an Appraisal Study was conducted, enter the assessed value of the parcels used in the sample. **NOTE:** For a sales study no data entry required.

Column F: If an Appraisal Study was conducted, enter the true cash value of the parcels used in the sample. **NOTE:** For a sales study no data entry required.

Column G: Enter the ratio for the sub group. The "Study % Ratio" can be calculated two different ways depending on the type of study conducted: (1) divide "D" by "H" or (2) divide "E" by "F." **NOTE:** For a sales study enter the ratio from Form 2793 (L-4017/L-4047).

Column H: Enter the projected true cash value for an estimated study. For a sales study or appraisal study divide "D" by "G."

Column I: "Remarks": This field is utilized to provide remarks to describe the sub group.

INSTRUCTIONS FOR COMPLETING THE STRATIFIED STUDY TOTALS:

Column J: Enter the total sum of column C "No. of Parcels Used in Sample".

Column K: Enter the total sum of column D "Current Year's Assessed Value of Sub group". The total in "K" is also entered on page 1 of this Form into the "Assessed Value" field under the "Assessment Roll Classification" heading for the appropriate real property class. **NOTE:** The total for this column should match the ending assessed value from the current Form 2164 (L-4023) for the classification.

Column L: The total is calculated by dividing the total in "K" by the total in "M." The total "Study % Ratio" is then entered on page 1 of the form into the "% Ratio Assessments to Appraisals" field for the appropriate real property class. **NOTE:** The total "Study % Ratio" is not equal to the sum of the ratios in column G.

Column M: Enter the total sum of column "H". The total in "M" is then entered on page 1 of the form in the "Projected True Cash Value" field for the classification.

Column N: Enter study remarks (a brief explanation why the stratified study was used). These study remarks should also be entered on page 1 of this form.

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CHESTERFIELD TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		15	2,329,962	1,164,600	49.98%		AU
		64	19,556,500	9,775,600	49.99%		RV
	38,189,500	79	21,886,462	10,940,200	49.99%	76,394,279	
350 Industrial		4	282,720	141,400	50.01%		AU
		24	4,463,700	2,231,800	50.00%		RV
	23,085,500	28	4,746,420	2,373,200	50.00%	46,171,000	
450 Residential							NC
550 Utility							
	25,733,000	13	51,465,963	25,733,000	50.00%	51,465,963	OH
TOTAL - PERSONAL	87,008,000	120			50.00%	174,031,242	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name CLINTON TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	798,180,300	126	99,728,570	48,584,600	48.72%	1,638,301,108	AS
300 Industrial	175,931,500	63	33,863,863	15,804,700	46.67%	376,969,145	AS
400 Residential	2,538,480,900	2,752			46.54%	5,454,406,747	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	3,512,592,700	2,941			47.02%	7,469,677,000	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified				OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name CLINTON TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		41	8,695,933	4,345,400	49.97%		AU
		122	36,551,362	18,276,700	50.00%		RV
	77,554,900	163	45,247,295	22,622,100	50.00%	155,109,800	
350 Industrial		12	3,016,849	1,510,600	50.07%		AU
		129	32,291,316	16,146,300	50.00%		RV
	15,527,100	141	35,308,165	17,656,900	50.01%	31,047,990	
450 Residential							NC
550 Utility							
	51,458,800	14	102,917,638	51,458,800	50.00%	102,917,638	OH
TOTAL - PERSONAL	144,540,800	318			50.00%	289,075,428	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name HARRISON TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	111,793,300	44	16,340,916	7,782,500	47.63%	234,711,946	AS
300 Industrial	35,924,500	30	15,073,382	7,165,400	47.54%	75,566,891	AS
400 Residential	1,021,388,759	870			46.95%	2,175,481,915	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	1,169,106,559	944			47.03%	2,485,760,752	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified				OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name HARRISON TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		7	643,212	321,400	49.97%		AU
		38	3,844,888	1,921,500	49.98%		RV
	5,676,800	45	4,488,100	2,242,900	49.97%	11,360,416	
350 Industrial		4	485,157	242,600	50.00%		AU
		6	1,644,069	822,100	50.00%		RV
	1,891,400	10	2,129,226	1,064,700	50.00%	3,782,800	
450 Residential							NC
550 Utility							
	13,394,800	2	26,789,500	13,394,800	50.00%	26,789,500	OH
TOTAL - PERSONAL	20,963,000	57			49.99%	41,932,716	

AS: Appraisal Study CS: Combined Sales & Appraisal Study S1: One Year Sales Study RV: Record Verification
 NW: New Class RA: Reappraisal S2: Two Year Sales Study AU: Audit
 NC: None Classified OH: One Hundred % Study CT: Class Transfer
 ES: Estimated Values (Explain)

Remarks:

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name GROSSE POINTE SHORES				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial							NC
300 Industrial							NC
400 Residential	14,395,100	72			46.19%	31,164,971	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	14,395,100	72			46.19%	31,164,971	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks: Due to lack of sales located within Macomb County borders, the resulting ratio of the residential sales study by Wayne County is used against the 40+ properties in Macomb.							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name GROSSE POINTE SHORES				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		1	59,005	29,500	50.00%		RV
	32,900	1	59,005	29,500	50.00%	65,800	
350 Industrial							NC
450 Residential							NC
550 Utility							
	314,300	2	628,564	314,300	50.00%	628,564	OH
TOTAL - PERSONAL	347,200	3			50.00%	694,364	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name LENOX TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	44,567,700	51	14,210,796	6,699,600	47.14%	94,543,275	AS
200 Commercial	57,543,800	33	17,719,264	8,526,500	48.12%	119,583,957	AS
300 Industrial	22,613,100	12	4,312,211	2,149,200	49.84%	45,371,388	AS
400 Residential	224,887,840	192			47.06%	477,874,713	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	349,612,440	288			47.41%	737,373,333	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name LENOX TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		7	459,253	227,500	49.54%		AU
		25	9,086,964	4,543,600	50.00%		RV
	7,371,000	32	9,546,217	4,771,100	49.98%	14,747,899	
350 Industrial		2	170,776	90,300	52.88%		AU
		8	12,752,293	6,376,000	50.00%		RV
	8,566,500	10	12,923,069	6,466,300	50.04%	17,119,305	
450 Residential							NC
550 Utility							
	23,986,800	28	47,974,866	23,986,800	50.00%	47,974,866	OH
TOTAL - PERSONAL	39,924,300	70			50.00%	79,842,070	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name MACOMB TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	9,924,100	9	3,796,791	1,913,900	50.41%	19,686,769	AS
200 Commercial	240,899,200	50	66,779,399	30,496,300	45.67%	527,477,994	AS
300 Industrial	72,758,300	22	16,972,212	7,704,000	45.39%	160,295,880	AS
400 Residential	3,977,151,340	2,269			47.15%	8,435,103,584	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	4,300,732,940	2,350			47.04%	9,142,564,227	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name MACOMB TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		20	4,139,323	2,058,900	49.74%		AU
		74	18,063,008	9,017,100	49.92%		RV
	35,458,100	94	22,202,331	11,076,000	49.89%	71,072,560	
350 Industrial		4	300,463	150,300	50.02%		AU
		13	3,208,713	1,604,200	50.00%		RV
	14,531,000	17	3,509,176	1,754,500	50.00%	29,062,000	
450 Residential							NC
550 Utility							
	65,755,000	21	131,510,318	65,755,000	50.00%	131,510,318	OH
TOTAL - PERSONAL	115,744,100	132			49.97%	231,644,878	
AS: Appraisal Study CS: Combined Sales & Appraisal Study S1: One Year Sales Study RV: Record Verification NW: New Class RA: Reappraisal S2: Two Year Sales Study AU: Audit NC: None Classified OH: One Hundred % Study CT: Class Transfer ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name RAY TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	42,015,200	46	13,807,040	6,907,200	50.03%	83,980,012	AS
200 Commercial	9,567,700	33	3,436,249	1,783,000	51.89%	18,438,427	AS
300 Industrial	5,925,600	16	4,254,153	2,072,700	48.72%	12,162,562	AS
400 Residential	197,285,100	97			46.50%	424,269,032	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	254,793,600	192			47.28%	538,850,033	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name RAY TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		3	165,152	82,600	50.01%		AU
		12	1,507,658	753,900	50.00%		RV
	2,409,400	15	1,672,810	836,500	50.01%	4,817,836	
350 Industrial							NC
450 Residential							NC
550 Utility							
	18,345,800	23	36,691,288	18,345,800	50.00%	36,691,288	OH
TOTAL - PERSONAL	20,755,200	38			50.00%	41,509,124	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name RICHMOND TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	37,515,800	41	10,659,451	5,401,800	50.68%	74,024,862	AS
200 Commercial	5,551,500	6	3,658,150	1,702,100	46.53%	11,931,012	AS
300 Industrial	2,064,600	8	2,098,944	1,050,800	50.06%	4,124,251	AS
400 Residential	155,545,485	87			47.22%	329,405,940	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	200,677,385	142			47.84%	419,486,065	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name RICHMOND TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		1	14,133	2,900	20.52%		AU
		8	1,468,936	734,500	50.00%		RV
	1,065,000	9	1,483,069	737,400	49.72%	2,141,995	
350 Industrial		1	106,065	51,000	48.08%		
		4	143,531	71,700	49.95%		RV
	71,700	5	249,596	122,700	49.16%	145,850	
450 Residential							NC
550 Utility							
	33,440,600	17	66,880,988	33,440,600	50.00%	66,880,988	OH
TOTAL - PERSONAL	34,577,300	31			49.99%	69,168,833	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name SHELBY TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural							NC
200 Commercial	639,982,850	102	130,142,909	62,224,650	47.81%	1,338,596,214	AS
300 Industrial	241,547,700	73	73,529,461	33,438,900	45.48%	531,107,520	AS
400 Residential	3,406,136,630	1,903			47.19%	7,217,920,386	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	4,287,667,180	2,078			47.18%	9,087,624,120	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name SHELBY TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		29	5,007,184	2,503,750	50.00%		AU
		113	30,267,167	15,133,700	50.00%		RV
	68,999,450	142	35,274,351	17,637,450	50.00%	137,998,900	
350 Industrial		9	645,264	322,400	49.96%		AU
		21	7,003,434	3,501,700	50.00%		RV
	17,023,100	30	7,648,698	3,824,100	50.00%	34,046,200	
450 Residential							NC
550 Utility							
	67,063,200	12	134,126,104	67,063,200	50.00%	134,126,104	OH
TOTAL - PERSONAL	153,085,750	184			50.00%	306,171,204	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name WASHINGTON TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	16,846,700	15	5,051,260	2,564,300	50.77%	33,182,391	AS
200 Commercial	135,064,900	41	32,809,289	15,629,000	47.64%	283,511,545	AS
300 Industrial	31,201,700	10	4,260,302	2,060,000	48.35%	64,532,989	AS
400 Residential	1,486,295,825	605			47.35%	3,138,956,336	S2
500 Timber-Cutover							NC
600 Developmental							NC
TOTAL - REAL	1,669,409,125	671			47.42%	3,520,183,261	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class		RA: Reappraisal		S2: Two Year Sales Study		AU: Audit	
NC: None Classified		OH: One Hundred % Study				CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name WASHINGTON TOWNSHIP				Study Year 2019	Equalization Year 2020
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural							NC
250 Commercial		11	1,044,731	514,900	49.29%		AU
		57	17,147,253	8,572,800	50.00%		RV
	14,918,600	68	18,191,984	9,087,700	49.95%	29,867,067	
350 Industrial		4	1,542,668	772,100	50.05%		AU
		16	41,784,168	20,891,400	50.00%		RV
	27,957,900	20	43,326,836	21,663,500	50.00%	55,915,800	
450 Residential							NC
550 Utility							
	56,533,100	20	113,065,758	56,533,100	50.00%	113,065,758	OH
TOTAL - PERSONAL	99,409,600	108			49.99%	198,848,625	
AS: Appraisal Study		CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification	
NW: New Class				S2: Two Year Sales Study		AU: Audit	
NC: None Classified		RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer	
ES: Estimated Values (Explain)							
Remarks:							