



# 2020 EQUALIZATION STUDY FOR 2021 VALUES



Prepared by:

**Macomb County Equalization Department**  
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## **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 31<sup>st</sup>**, 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)



**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL REAL and PERSONAL PROPERTY\***

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |                                     |  |   |
| Center Line            | 210,430,400                | 453,215,755                         | 226,607,877                                | 423,309,851   |
| Eastpointe             | 680,403,813                | 1,501,406,123                       | 750,703,062                                | 1,366,108,947   |
| Fraser                 | 611,688,000                | 1,292,589,115                       | 646,294,558                                | 1,235,380,626   |
| Memphis                | 25,237,750                 | 50,745,149                          | 25,372,575                                 | 50,687,503  |
| Mount Clemens          | 462,269,635                | 995,293,085                         | 497,646,543                                | 927,065,422   |
| New Baltimore          | 540,629,230                | 1,127,981,416                       | 563,990,708                                | 1,085,357,744   |
| Richmond               | 243,767,400                | 518,752,769                         | 259,376,385                                | 492,458,864   |
| Roseville              | 1,273,335,426              | 2,759,270,844                       | 1,379,635,422                              | 2,563,536,955   |
| St. Clair Shores       | 2,387,456,900              | 4,997,247,652                       | 2,498,623,826                              | 4,783,856,699   |
| Sterling Heights       | 6,158,957,816              | 12,805,911,064                      | 6,402,955,532                              | 12,417,180,607  |
| Utica                  | 277,848,260                | 579,516,575                         | 289,758,288                                | 556,730,099   |
| Warren                 | 4,748,323,904              | 10,093,937,000                      | 5,046,968,500                              | 9,577,393,904   |
| <b>Townships</b>       |                            |                                     |  |   |
| Armada                 | 418,961,218                | 860,828,052                         | 430,414,026                                | 844,016,844   |
| Bruce                  | 682,865,012                | 1,412,969,791                       | 706,484,896                                | 1,380,184,285   |
| Chesterfield           | 2,254,760,538              | 4,682,953,511                       | 2,341,476,756                              | 4,561,428,158   |
| Clinton                | 3,881,438,100              | 8,094,477,455                       | 4,047,238,728                              | 7,819,341,723   |
| Harrison               | 1,258,765,983              | 2,681,289,203                       | 1,340,644,602                              | 2,542,396,659   |
| Grosse Pte Shores      | 15,859,800                 | 32,463,916                          | 16,231,958                                 | 31,818,335  |
| Lenox                  | 414,687,700                | 865,562,962                         | 432,781,481                                | 834,084,421   |
| Macomb                 | 4,749,227,304              | 9,857,919,502                       | 4,928,959,751                              | 9,552,473,909   |
| Ray                    | 296,572,850                | 620,207,259                         | 310,103,630                                | 594,926,067   |
| Richmond               | 244,629,900                | 493,116,315                         | 246,558,158                                | 491,189,478   |
| Shelby                 | 4,744,182,950              | 9,882,037,313                       | 4,941,018,657                              | 9,573,856,809   |
| Washington             | 1,895,583,630              | 3,898,464,262                       | 1,949,232,131                              | 3,802,468,323   |
| <b>Total County</b>    | <b>38,477,883,519</b>      | <b>80,558,156,088</b>               | <b>40,279,078,044</b>                      | <b>77,507,252,232</b>   |

**Required Percent Increase to 50% of 2021 True Cash Value**

**4.68%**

*\* The 2021 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.*

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL REAL PROPERTY**

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |                                     |  |   |
| Center Line            | 195,920,400                | 424,180,714                         | 212,090,357                                | 394,286,513   |
| Eastpointe             | 638,590,413                | 1,417,763,315                       | 708,881,658                                | 1,282,380,693   |
| Fraser                 | 579,956,500                | 1,228,908,642                       | 614,454,321                                | 1,171,866,271   |
| Memphis                | 23,415,650                 | 47,100,896                          | 23,550,448                                 | 47,043,423  |
| Mount Clemens          | 439,217,935                | 949,160,999                         | 474,580,500                                | 880,747,382   |
| New Baltimore          | 528,253,150                | 1,103,107,558                       | 551,553,779                                | 1,060,538,102   |
| Richmond               | 234,857,200                | 500,908,538                         | 250,454,269                                | 474,602,355   |
| Roseville              | 1,196,406,926              | 2,605,345,500                       | 1,302,672,750                              | 2,409,571,352   |
| St. Clair Shores       | 2,322,063,600              | 4,866,466,947                       | 2,433,233,474                              | 4,653,082,211   |
| Sterling Heights       | 5,891,557,316              | 12,270,417,292                      | 6,135,208,646                              | 11,882,138,062  |
| Utica                  | 257,349,860                | 538,519,873                         | 269,259,937                                | 515,702,830   |
| Warren                 | 4,368,311,844              | 9,332,732,357                       | 4,666,366,179                              | 8,817,161,428   |
| <b>Townships</b>       |                            |                                     |  |   |
| Armada                 | 309,948,818                | 642,776,362                         | 321,388,181                                | 625,990,563   |
| Bruce                  | 633,937,812                | 1,315,069,513                       | 657,534,757                                | 1,282,328,245   |
| Chesterfield           | 2,173,013,238              | 4,519,062,771                       | 2,259,531,386                              | 4,397,918,338   |
| Clinton                | 3,736,567,900              | 7,804,492,283                       | 3,902,246,142                              | 7,529,607,119   |
| Harrison               | 1,236,656,800              | 2,637,029,920                       | 1,318,514,960                              | 2,498,170,597   |
| Grosse Pte Shores      | 15,533,100                 | 31,810,567                          | 15,905,284                                 | 31,164,971  |
| Lenox                  | 372,899,200                | 781,862,122                         | 390,931,061                                | 750,515,003   |
| Macomb                 | 4,635,302,734              | 9,630,070,409                       | 4,815,035,205                              | 9,324,462,316   |
| Ray                    | 274,440,150                | 575,942,433                         | 287,971,217                                | 550,662,108   |
| Richmond               | 209,722,800                | 423,302,340                         | 211,651,170                                | 421,359,604   |
| Shelby                 | 4,565,704,450              | 9,524,989,444                       | 4,762,494,722                              | 9,216,900,105   |
| Washington             | 1,789,749,230              | 3,686,789,578                       | 1,843,394,789                              | 3,590,770,875   |
| <b>Total County</b>    | <b>36,629,377,026</b>      | <b>76,857,810,373</b>               | <b>38,428,905,186</b>                      | <b>73,808,970,466</b>   |

**Required Percent Increase to 50% of 2021 True Cash Value**

**4.91%**

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL AGRICULTURAL CLASS**

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            |                            |               |                                     |  |   |
| Eastpointe             |                            |               |                                     |  |   |
| Fraser                 |                            |               |                                     |  |   |
| Memphis                |                            |               |                                     |  |   |
| Mount Clemens          |                            |               |                                     |  |   |
| New Baltimore          |                            |               |                                     |  |   |
| Richmond               |                            |               |                                     |  |   |
| Roseville              |                            |               |                                     |  |   |
| St. Clair Shores       |                            |               |                                     |  |   |
| Sterling Heights       |                            |               |                                     |  |   |
| Utica                  |                            |               |                                     |  |   |
| Warren                 |                            |               |                                     |  |   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 35,780,700                 | 49.87%        | 71,747,945                          | 35,873,973                                 | 72,170,417  |
| Bruce                  | 20,285,700                 | 48.75%        | 41,611,692                          | 20,805,846                                 | 40,614,209  |
| Chesterfield           | 7,516,400                  | 49.02%        | 15,333,333                          | 7,666,667                                  | 15,163,727  |
| Clinton                |                            |               |                                     |  |   |
| Harrison               |                            |               |                                     |  |   |
| Grosse Pte Shores      |                            |               |                                     |  |   |
| Lenox                  | 42,870,300                 | 50.66%        | 84,623,569                          | 42,311,785                                 | 86,115,874  |
| Macomb                 | 9,989,600                  | 49.43%        | 20,209,589                          | 10,104,795                                 | 20,027,466  |
| Ray                    | 41,743,000                 | 49.88%        | 83,686,848                          | 41,843,424                                 | 83,575,771  |
| Richmond               | 37,266,000                 | 49.61%        | 75,117,920                          | 37,558,960                                 | 74,925,834  |
| Shelby                 |                            |               |                                     |  |   |
| Washington             | 16,395,500                 | 50.81%        | 32,268,254                          | 16,134,127                                 | 32,915,484  |
| <b>Total County</b>    | <b>211,847,200</b>         | <b>49.89%</b> | <b>424,599,150</b>                  | <b>212,299,575</b>                         | <b>425,508,781</b>  |

**Required Percent Increase to 50% of 2021 True Cash Value**

**0.21%**

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL COMMERCIAL CLASS**

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            | 55,210,200                 | 46.42%        | 118,936,234                         | 59,468,117                                 | 110,941,212   |
| Eastpointe             | 98,616,600                 | 45.80%        | 215,320,087                         | 107,660,044                                | 199,202,248   |
| Fraser                 | 83,342,900                 | 46.84%        | 177,931,042                         | 88,965,521                                 | 167,326,490   |
| Memphis                | 4,397,300                  | 49.58%        | 8,869,100                           | 4,434,550                                  | 8,836,145   |
| Mount Clemens          | 105,519,400                | 45.95%        | 229,639,608                         | 114,819,804                                | 212,058,269   |
| New Baltimore          | 47,737,400                 | 47.03%        | 101,504,146                         | 50,752,073                                 | 96,665,860  |
| Richmond               | 44,121,900                 | 48.82%        | 90,376,690                          | 45,188,345                                 | 89,375,540  |
| Roseville              | 313,145,800                | 47.10%        | 664,853,079                         | 332,426,540                                | 629,118,062   |
| St. Clair Shores       | 289,489,200                | 52.51%        | 551,302,990                         | 275,651,495                                | 579,799,992   |
| Sterling Heights       | 1,004,399,916              | 49.74%        | 2,019,300,193                       | 1,009,650,097                              | 2,016,203,714   |
| Utica                  | 138,656,500                | 47.07%        | 294,575,101                         | 147,287,551                                | 277,852,416   |
| Warren                 | 695,570,595                | 49.65%        | 1,400,947,825                       | 700,473,913                                | 1,398,458,389   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 13,100,800                 | 48.85%        | 26,818,424                          | 13,409,212                                 | 26,333,358  |
| Bruce                  | 18,990,400                 | 49.99%        | 37,988,398                          | 18,994,199                                 | 38,274,595  |
| Chesterfield           | 258,749,100                | 48.70%        | 531,284,886                         | 265,642,443                                | 522,956,142   |
| Clinton                | 829,910,400                | 49.51%        | 1,676,248,031                       | 838,124,016                                | 1,665,781,125   |
| Harrison               | 116,457,800                | 49.62%        | 234,699,315                         | 117,349,658                                | 233,507,196   |
| Grosse Pte Shores      |                            |               |                                     |  |   |
| Lenox                  | 59,623,500                 | 49.41%        | 120,670,917                         | 60,335,459                                 | 120,400,683   |
| Macomb                 | 273,363,500                | 49.44%        | 552,919,701                         | 276,459,851                                | 550,689,426   |
| Ray                    | 9,848,000                  | 50.26%        | 19,594,111                          | 9,797,056                                  | 19,795,685  |
| Richmond               | 6,205,000                  | 48.96%        | 12,673,611                          | 6,336,806                                  | 12,549,010  |
| Shelby                 | 684,949,700                | 49.54%        | 1,382,619,499                       | 691,309,750                                | 1,378,665,142   |
| Washington             | 146,382,630                | 48.22%        | 303,572,439                         | 151,786,220                                | 294,041,889   |
| <b>Total County</b>    | <b>5,297,788,541</b>       | <b>49.18%</b> | <b>10,772,645,427</b>               | <b>5,386,322,714</b>                       | <b>10,648,832,588</b>   |

**Required Percent Increase to 50% of 2021 True Cash Value**

**1.67%**

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL INDUSTRIAL CLASS**

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            | 21,412,300                 | 48.45%        | 44,198,746                          | 22,099,373                                 | 43,173,340  |
| Eastpointe             | 2,869,400                  | 48.20%        | 5,953,112                           | 2,976,556                                  | 5,754,839   |
| Fraser                 | 98,210,800                 | 45.30%        | 216,800,883                         | 108,400,442                                | 197,804,570   |
| Memphis                | 402,300                    | 47.32%        | 850,169                             | 425,085                                    | 812,086   |
| Mount Clemens          | 37,314,148                 | 44.11%        | 84,593,398                          | 42,296,699                                 | 75,096,949  |
| New Baltimore          | 17,080,800                 | 47.83%        | 35,711,478                          | 17,855,739                                 | 34,197,244  |
| Richmond               | 7,084,200                  | 49.82%        | 14,219,591                          | 7,109,796                                  | 14,224,496  |
| Roseville              | 73,369,800                 | 45.71%        | 160,511,485                         | 80,255,743                                 | 147,259,483   |
| St. Clair Shores       | 12,005,200                 | 49.41%        | 24,297,106                          | 12,148,553                                 | 24,021,422  |
| Sterling Heights       | 558,484,600                | 48.58%        | 1,149,618,361                       | 574,809,181                                | 1,121,890,137   |
| Utica                  | 2,463,300                  | 48.46%        | 5,083,161                           | 2,541,581                                  | 4,966,859   |
| Warren                 | 725,992,230                | 46.69%        | 1,554,920,176                       | 777,460,088                                | 1,467,370,057   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 17,380,818                 | 48.71%        | 35,682,238                          | 17,841,119                                 | 35,356,449  |
| Bruce                  | 70,662,500                 | 49.53%        | 142,666,061                         | 71,333,031                                 | 142,760,297   |
| Chesterfield           | 170,672,600                | 48.30%        | 353,359,420                         | 176,679,710                                | 344,941,071   |
| Clinton                | 189,614,000                | 46.32%        | 409,356,649                         | 204,678,325                                | 383,756,306   |
| Harrison               | 38,460,230                 | 47.19%        | 81,500,805                          | 40,750,403                                 | 77,108,638  |
| Grosse Pte Shores      |                            |               |                                     |  |   |
| Lenox                  | 22,482,500                 | 46.78%        | 48,060,068                          | 24,030,034                                 | 45,371,388  |
| Macomb                 | 79,931,700                 | 49.20%        | 162,462,805                         | 81,231,403                                 | 161,493,177   |
| Ray                    | 6,316,300                  | 47.07%        | 13,418,950                          | 6,709,475                                  | 12,677,721  |
| Richmond               | 2,052,300                  | 49.70%        | 4,129,376                           | 2,064,688                                  | 4,127,066   |
| Shelby                 | 269,878,700                | 46.76%        | 577,157,186                         | 288,578,593                                | 542,721,151   |
| Washington             | 32,367,300                 | 49.69%        | 65,138,458                          | 32,569,229                                 | 64,855,731  |
| <b>Total County</b>    | <b>2,456,508,026</b>       | <b>47.33%</b> | <b>5,189,689,682</b>                | <b>2,594,844,841</b>                       | <b>4,951,740,478</b>  |

**Required Percent Increase to 50% of 2021 True Cash Value**

**5.63%**

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL RESIDENTIAL CLASS**

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            | 119,297,900                | 45.70%        | 261,045,733                         | 130,522,867                                | 240,171,961   |
| Eastpointe             | 537,104,413                | 44.89%        | 1,196,490,116                       | 598,245,058                                | 1,077,423,606   |
| Fraser                 | 398,402,800                | 47.76%        | 834,176,717                         | 417,088,359                                | 806,735,211   |
| Memphis                | 18,616,050                 | 49.80%        | 37,381,627                          | 18,690,814                                 | 37,395,192  |
| Mount Clemens          | 296,384,387                | 46.68%        | 634,927,993                         | 317,463,997                                | 593,592,164   |
| New Baltimore          | 463,434,950                | 47.98%        | 965,891,934                         | 482,945,967                                | 929,674,998   |
| Richmond               | 183,651,100                | 46.34%        | 396,312,257                         | 198,156,129                                | 371,002,319   |
| Roseville              | 809,891,326                | 45.50%        | 1,779,980,936                       | 889,990,468                                | 1,633,193,807   |
| St. Clair Shores       | 2,020,569,200              | 47.09%        | 4,290,866,851                       | 2,145,433,426                              | 4,049,260,797   |
| Sterling Heights       | 4,328,672,800              | 47.56%        | 9,101,498,738                       | 4,550,749,369                              | 8,744,044,211   |
| Utica                  | 116,230,060                | 48.66%        | 238,861,611                         | 119,430,806                                | 232,883,555   |
| Warren                 | 2,946,749,019              | 46.21%        | 6,376,864,356                       | 3,188,432,178                              | 5,951,332,982   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 243,686,500                | 47.92%        | 508,527,755                         | 254,263,878                                | 492,130,339   |
| Bruce                  | 523,999,212                | 47.95%        | 1,092,803,362                       | 546,401,681                                | 1,060,679,144   |
| Chesterfield           | 1,736,075,138              | 47.97%        | 3,619,085,132                       | 1,809,542,566                              | 3,514,857,398   |
| Clinton                | 2,717,043,500              | 47.51%        | 5,718,887,603                       | 2,859,443,802                              | 5,480,069,688   |
| Harrison               | 1,081,738,770              | 46.61%        | 2,320,829,800                       | 1,160,414,900                              | 2,187,554,763   |
| Grosse Pte Shores      | 15,533,100                 | 48.83%        | 31,810,567                          | 15,905,284                                 | 31,164,971  |
| Lenox                  | 247,922,900                | 46.91%        | 528,507,568                         | 264,253,784                                | 498,627,058   |
| Macomb                 | 4,272,017,934              | 48.03%        | 8,894,478,314                       | 4,447,239,157                              | 8,592,252,247   |
| Ray                    | 216,532,850                | 47.15%        | 459,242,524                         | 229,621,262                                | 434,612,931   |
| Richmond               | 164,199,500                | 49.55%        | 331,381,433                         | 165,690,717                                | 329,757,694   |
| Shelby                 | 3,610,876,050              | 47.73%        | 7,565,212,759                       | 3,782,606,380                              | 7,295,513,812   |
| Washington             | 1,594,603,800              | 48.53%        | 3,285,810,427                       | 1,642,905,214                              | 3,198,957,771   |
| <b>Total County</b>    | <b>28,663,233,259</b>      | <b>47.40%</b> | <b>60,470,876,113</b>               | <b>30,235,438,057</b>                      | <b>57,782,888,620</b>   |

**Required Percent Increase to 50% of 2021 True Cash Value**

**5.49%**

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL PERSONAL PROPERTY\***

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            | 14,510,000                 | 49.97%        | 29,035,041                          | 14,517,521                                 | 29,023,338  |
| Eastpointe             | 41,813,400                 | 49.99%        | 83,642,808                          | 41,821,404                                 | 83,728,254  |
| Fraser                 | 31,731,500                 | 49.83%        | 63,680,473                          | 31,840,237                                 | 63,514,355  |
| Memphis                | 1,822,100                  | 50.00%        | 3,644,253                           | 1,822,127                                  | 3,644,080   |
| Mount Clemens          | 23,051,700                 | 49.97%        | 46,132,086                          | 23,066,043                                 | 46,318,040  |
| New Baltimore          | 12,376,080                 | 49.76%        | 24,873,858                          | 12,436,929                                 | 24,819,642  |
| Richmond               | 8,910,200                  | 49.93%        | 17,844,231                          | 8,922,116                                  | 17,856,509  |
| Roseville              | 76,928,500                 | 49.98%        | 153,925,344                         | 76,962,672                                 | 153,965,603   |
| St. Clair Shores       | 65,393,300                 | 50.00%        | 130,780,705                         | 65,390,353                                 | 130,774,488   |
| Sterling Heights       | 267,400,500                | 49.94%        | 535,493,772                         | 267,746,886                                | 535,042,545   |
| Utica                  | 20,498,400                 | 50.00%        | 40,996,702                          | 20,498,351                                 | 41,027,269  |
| Warren                 | 380,012,060                | 49.92%        | 761,204,643                         | 380,602,322                                | 760,232,476   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 109,012,400                | 49.99%        | 218,051,690                         | 109,025,845                                | 218,026,281   |
| Bruce                  | 48,927,200                 | 49.98%        | 97,900,278                          | 48,950,139                                 | 97,856,040  |
| Chesterfield           | 81,747,300                 | 49.88%        | 163,890,740                         | 81,945,370                                 | 163,509,820   |
| Clinton                | 144,870,200                | 49.96%        | 289,985,172                         | 144,992,586                                | 289,734,604   |
| Harrison               | 22,109,183                 | 49.95%        | 44,259,283                          | 22,129,642                                 | 44,226,062  |
| Grosse Pte Shores      | 326,700                    | 50.00%        | 653,349                             | 326,675                                    | 653,364   |
| Lenox                  | 41,788,500                 | 49.93%        | 83,700,840                          | 41,850,420                                 | 83,569,418  |
| Macomb                 | 113,924,570                | 50.00%        | 227,849,093                         | 113,924,547                                | 228,011,593   |
| Ray                    | 22,132,700                 | 50.00%        | 44,264,826                          | 22,132,413                                 | 44,263,959  |
| Richmond               | 34,907,100                 | 50.00%        | 69,813,975                          | 34,906,988                                 | 69,829,874  |
| Shelby                 | 178,478,500                | 49.99%        | 357,047,869                         | 178,523,935                                | 356,956,704   |
| Washington             | 105,834,400                | 50.00%        | 211,674,684                         | 105,837,342                                | 211,697,448   |
| <b>Total County</b>    | <b>1,848,506,493</b>       | <b>49.95%</b> | <b>3,700,345,715</b>                | <b>1,850,172,857</b>                       | <b>3,698,281,765</b>  |

**Required Percent Increase to 50% of 2021 True Cash Value**

**0.09%**

\* The 2021 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.

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL COMMERCIAL PERSONAL PROPERTY**

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            | 6,316,300                  | 49.94%        | 12,647,777                          | 6,323,889                                  | 12,635,127  |
| Eastpointe             | 9,547,900                  | 49.96%        | 19,111,089                          | 9,555,545                                  | 19,184,047  |
| Fraser                 | 12,833,000                 | 49.58%        | 25,883,421                          | 12,941,711                                 | 25,717,435  |
| Memphis                | 224,300                    | 50.00%        | 448,600                             | 224,300                                    | 448,600   |
| Mount Clemens          | 11,993,900                 | 49.94%        | 24,016,620                          | 12,008,310                                 | 24,156,898  |
| New Baltimore          | 5,368,580                  | 49.44%        | 10,858,778                          | 5,429,389                                  | 10,799,799  |
| Richmond               | 4,937,000                  | 49.88%        | 9,897,755                           | 4,948,878                                  | 9,909,675   |
| Roseville              | 42,695,800                 | 49.96%        | 85,459,968                          | 42,729,984                                 | 85,494,192  |
| St. Clair Shores       | 25,937,200                 | 50.00%        | 51,874,400                          | 25,937,200                                 | 51,864,028  |
| Sterling Heights       | 113,006,800                | 49.86%        | 226,648,215                         | 113,324,108                                | 226,058,812   |
| Utica                  | 14,020,400                 | 50.00%        | 28,040,800                          | 14,020,400                                 | 28,063,251  |
| Warren                 | 186,318,949                | 49.85%        | 373,759,176                         | 186,879,588                                | 372,787,013   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 1,834,400                  | 49.64%        | 3,695,407                           | 1,847,703                                  | 3,670,269   |
| Bruce                  | 4,221,400                  | 49.74%        | 8,486,932                           | 4,243,466                                  | 8,442,800   |
| Chesterfield           | 38,136,000                 | 50.00%        | 76,272,000                          | 38,136,000                                 | 76,287,257  |
| Clinton                | 76,109,500                 | 49.96%        | 152,340,873                         | 76,170,437                                 | 152,219,000   |
| Harrison               | 6,493,083                  | 49.89%        | 13,014,799                          | 6,507,400                                  | 12,993,962  |
| Grosse Pte Shores      | 30,900                     | 50.00%        | 61,802                              | 30,901                                     | 61,800  |
| Lenox                  | 7,550,400                  | 50.00%        | 15,100,800                          | 7,550,400                                  | 15,106,843  |
| Macomb                 | 36,767,770                 | 50.00%        | 73,535,540                          | 36,767,770                                 | 73,697,675  |
| Ray                    | 2,820,300                  | 50.00%        | 5,640,600                           | 2,820,300                                  | 5,639,471   |
| Richmond               | 1,037,600                  | 50.00%        | 2,075,200                           | 1,037,600                                  | 2,086,886   |
| Shelby                 | 72,914,500                 | 49.98%        | 145,887,355                         | 72,943,678                                 | 145,829,000   |
| Washington             | 14,530,600                 | 49.99%        | 29,067,013                          | 14,533,507                                 | 29,090,290  |
| <b>Total County</b>    | <b>695,646,582</b>         | <b>49.91%</b> | <b>1,393,824,920</b>                | <b>696,912,460</b>                         | <b>1,392,244,129</b>  |

**Required Percent Increase to 50% of 2021 True Cash Value**

**0.18%**



**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL INDUSTRIAL PERSONAL PROPERTY\***

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            | 2,416,800                  | 50.00%        | 4,833,600                           | 2,416,800                                  | 4,834,567   |
| Eastpointe             | 292,600                    | 49.96%        | 585,669                             | 292,835                                    | 598,241   |
| Fraser                 | 9,414,300                  | 50.00%        | 18,828,600                          | 9,414,300                                  | 18,828,600  |
| Memphis                | 1,133,500                  | 50.00%        | 2,267,099                           | 1,133,550                                  | 2,267,066   |
| Mount Clemens          | 1,584,600                  | 50.00%        | 3,169,200                           | 1,584,600                                  | 3,214,850   |
| New Baltimore          | 1,338,600                  | 50.00%        | 2,677,200                           | 1,338,600                                  | 2,682,027   |
| Richmond               | 561,600                    | 50.00%        | 1,123,200                           | 561,600                                    | 1,123,650   |
| Roseville              | 10,139,300                 | 50.00%        | 20,278,600                          | 10,139,300                                 | 20,282,657  |
| St. Clair Shores       | 616,300                    | 49.99%        | 1,232,847                           | 616,424                                    | 1,232,847   |
| Sterling Heights       | 48,896,600                 | 49.97%        | 97,851,911                          | 48,925,956                                 | 97,989,179  |
| Utica                  | 66,400                     | 49.98%        | 132,866                             | 66,433                                     | 140,387   |
| Warren                 | 74,040,098                 | 49.98%        | 148,139,452                         | 74,069,726                                 | 148,139,453   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 2,759,500                  | 50.00%        | 5,519,000                           | 2,759,500                                  | 5,519,000   |
| Bruce                  | 5,286,900                  | 49.99%        | 10,575,915                          | 5,287,958                                  | 10,573,800  |
| Chesterfield           | 16,055,400                 | 49.39%        | 32,507,390                          | 16,253,695                                 | 32,110,800  |
| Clinton                | 14,587,200                 | 49.79%        | 29,297,449                          | 14,648,725                                 | 29,168,566  |
| Harrison               | 1,933,200                  | 49.84%        | 3,878,812                           | 1,939,406                                  | 3,866,400   |
| Grosse Pte Shores      |                            |               |                                     |  |   |
| Lenox                  | 9,314,800                  | 49.67%        | 18,753,372                          | 9,376,686                                  | 18,614,709  |
| Macomb                 | 9,343,000                  | 50.00%        | 18,686,000                          | 9,343,000                                  | 18,686,000  |
| Ray                    |                            |               |                                     |  |   |
| Richmond               | 122,900                    | 49.98%        | 245,898                             | 122,949                                    | 250,000   |
| Shelby                 | 16,193,200                 | 49.95%        | 32,418,819                          | 16,209,410                                 | 32,386,400  |
| Washington             | 28,917,400                 | 50.00%        | 57,834,800                          | 28,917,400                                 | 57,834,800  |
| <b>Total County</b>    | <b>255,014,198</b>         | <b>49.92%</b> | <b>510,837,699</b>                  | <b>255,418,850</b>                         | <b>510,343,999</b>  |

**Required Percent Increase to 50% of 2021 True Cash Value**

**0.16%**

\* The 2021 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.

**2020 EQUALIZATION STUDY FOR 2021 VALUES  
RECAP OF L-4018's**

**TOTAL UTILITY PERSONAL PROPERTY**

| <b>Government Unit</b> | <b>2020<br/>Assessment</b> | <b>Ratio</b>  | <b>2021<br/>True Cash<br/>Value</b> | <b>2021<br/>50% of True<br/>Cash Value</b> | <b>Previous Year<br/>Ending True Cash<br/>Value (2020 L-4023)</b> |
|------------------------|----------------------------|---------------|-------------------------------------|--|---|
| <b>Cities</b>          |                            |               |                                     |  |   |
| Center Line            | 5,776,900                  | 50.00%        | 11,553,664                          | 5,776,832                                  | 11,553,644  |
| Eastpointe             | 31,972,900                 | 50.00%        | 63,946,050                          | 31,973,025                                 | 63,945,966  |
| Fraser                 | 9,484,200                  | 50.00%        | 18,968,452                          | 9,484,226                                  | 18,968,320  |
| Memphis                | 464,300                    | 50.00%        | 928,554                             | 464,277                                    | 928,414   |
| Mount Clemens          | 9,473,200                  | 50.00%        | 18,946,266                          | 9,473,133                                  | 18,946,292  |
| New Baltimore          | 5,668,900                  | 50.00%        | 11,337,880                          | 5,668,940                                  | 11,337,816  |
| Richmond               | 3,411,600                  | 50.00%        | 6,823,276                           | 3,411,638                                  | 6,823,184   |
| Roseville              | 24,093,400                 | 50.00%        | 48,186,776                          | 24,093,388                                 | 48,188,754  |
| St. Clair Shores       | 38,839,800                 | 50.00%        | 77,673,458                          | 38,836,729                                 | 77,677,613  |
| Sterling Heights       | 105,497,100                | 50.00%        | 210,993,646                         | 105,496,823                                | 210,994,554   |
| Utica                  | 6,411,600                  | 50.00%        | 12,823,036                          | 6,411,518                                  | 12,823,631  |
| Warren                 | 119,653,013                | 50.00%        | 239,306,015                         | 119,653,008                                | 239,306,010   |
| <b>Townships</b>       |                            |               |                                     |  |   |
| Armada                 | 104,418,500                | 50.00%        | 208,837,283                         | 104,418,642                                | 208,837,012   |
| Bruce                  | 39,418,900                 | 50.00%        | 78,837,431                          | 39,418,716                                 | 78,839,440  |
| Chesterfield           | 27,555,900                 | 50.00%        | 55,111,350                          | 27,555,675                                 | 55,111,763  |
| Clinton                | 54,173,500                 | 50.00%        | 108,346,850                         | 54,173,425                                 | 108,347,038   |
| Harrison               | 13,682,900                 | 50.00%        | 27,365,672                          | 13,682,836                                 | 27,365,700  |
| Grosse Pte Shores      | 295,800                    | 50.00%        | 591,547                             | 295,774                                    | 591,564   |
| Lenox                  | 24,923,300                 | 50.00%        | 49,846,668                          | 24,923,334                                 | 49,847,866  |
| Macomb                 | 67,813,800                 | 50.00%        | 135,627,553                         | 67,813,777                                 | 135,627,918   |
| Ray                    | 19,312,400                 | 50.00%        | 38,624,226                          | 19,312,113                                 | 38,624,488  |
| Richmond               | 33,746,600                 | 50.00%        | 67,492,877                          | 33,746,439                                 | 67,492,988  |
| Shelby                 | 89,370,800                 | 50.00%        | 178,741,695                         | 89,370,848                                 | 178,741,304   |
| Washington             | 62,386,400                 | 50.00%        | 124,772,871                         | 62,386,436                                 | 124,772,358   |
| <b>Total County</b>    | <b>897,845,713</b>         | <b>50.00%</b> | <b>1,795,683,096</b>                | <b>897,841,548</b>                         | <b>1,795,693,637</b>  |

**Required Percent Increase to 50% of 2021 True Cash Value**

**0.00%**

### State Tax Commission Analysis for Equalized Valuation of Real Property

| County Name<br><b>MACOMB COUNTY</b>   |                       | City/Township Name<br><b>ENTIRE MACOMB COUNTY</b> |                 |                | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-----------------------|---|-----------------|----------------|---------------------------|---------------------------------------|
| 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 |                           |                                       |
| 100 Agricultural  | 211,847,200           |   |                 |                | 49.89%                    | 424,599,150 AS                        |
| 200 Commercial  | 5,297,788,541         |   |                 |                | 49.18%                    | 10,772,645,427 AS                     |
| 300 Industrial  | 2,456,508,026         |   |                 |                | 47.33%                    | 5,189,689,682 AS                      |
| 400 Residential   | 28,663,233,259        |   |                 |                | 47.40%                    | 60,470,876,113 S2                     |
| 500 Timber-Cutover  | 0                     |   |                 |                | 0.00%                     | 0 NC                                  |
| 600 Developmental   | 0                     |   |                 |                | 0.00%                     | 0 NC                                  |
| <b>TOTAL - REAL</b>   | <b>36,629,377,026</b> |   |                 |                | <b>47.66%</b>             | <b>76,857,810,373</b>                 |
| AS: Appraisal Study    CS: Combined Sales & Appraisal Study    S1: One Year Sales Study    RV: Record Verification<br>NW: New Class    RA: Reappraisal    S2: Two Year Sales Study    AU: Audit<br>NC: None Classified    OH: One Hundred % Study    CT: Class Transfer<br>ES: Estimated Values (Explain) |                       |   |                 |                |                           |                                       |
| Remarks:  |                       |   |                 |                |                           |                                       |



### State Tax Commission Analysis for Equalized Valuation of Real Property

| County Name   |                                      | City/Township Name         |                         |                |                                   | Study Year         | Equalization Year                     |
|---|--------------------------------------|----------------------------|-------------------------|----------------|-----------------------------------|--------------------|---------------------------------------|
| <b>MACOMB COUNTY</b>  |                                      | <b>CITY OF CENTER LINE</b> |                         |                |                                   | <b>2020</b>        | <b>2021</b>                           |
| 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  | 55,210,200                           | 33                         | 15,173,852              | 7,043,500      | 46.42%                            | 118,936,234        | AS                                    |
| 300 Industrial  | 13,187,000                           | 8                          | 1,605,221               | 763,200        | 47.54%                            | 27,738,746         | AS                                    |
|   | 8,225,300                            | 2                          | 16,460,000              | 8,225,300      | 49.97%                            | 16,460,000         | stratified                            |
|   | 21,412,300                           | 10                         |                         |                | 48.45%                            | 44,198,746         |                                       |
| 400 Residential   | 119,297,900                          | 246                        |                         |                | 45.70%                            | 261,045,733        | S2                                    |
| 500 Timber-Cutover  |                                      |                            |                         |                |                                   |                    | NC                                    |
| 600 Developmental   |                                      |                            |                         |                |                                   |                    | NC                                    |
| <b>TOTAL - REAL</b>   | <b>195,920,400</b>                   | <b>289</b>                 |                         |                | <b>46.19%</b>                     | <b>424,180,714</b> |                                       |
| 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:<br>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

| <b>Classification Type:</b> INDUSTRIAL   |                 |                               | <b>County Name:</b> MACOMB                 |  |   | <b>Local Unit Name:</b> 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          |
| IND, HVY MFG   | AS              | 2                             | 8,225,300                                  | 8,225,300                                      | 16,460,000                                | 49.97 %                             | 16,460,000                          | FCA US LLC-MTT'S |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
|  |                 |                               |  |  |   | %                                   |                                     |                  |
| <b>STUDY TOTALS:</b>   |                 | <b>J</b>                      | <b>K</b>                                   |  |   | <b>L</b>                            | <b>M</b>                            | <b>N</b>         |
| See instructions below to determine Stratified Study Totals for J, K, L and M. |                 | 2                             | 8,225,300                                  |  |   | 49.97 %                             | 16,460,000                          | 38% OF 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                    |                   | City/Township Name                   |                 |                          |                           | Study Year              | Equalization Year                     |
|--------------------------------|-------------------|--------------------------------------|-----------------|--------------------------|---------------------------|-------------------------|---------------------------------------|
| <b>MACOMB COUNTY</b>           |                   | <b>CENTER LINE</b>                   |                 |                          |                           | <b>2020</b>             | <b>2021</b>                           |
| 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                 |                   | 1                                    | 0               | 0                        | 50.00%                    |                         | AU                                    |
|                                |                   | 36                                   | 9,413,643       | 4,701,100                | 49.94%                    |                         | RV                                    |
|                                | 6,316,300         | 37                                   | 9,413,643       | 4,701,100                | 49.94%                    | 12,647,777              |                                       |
| 350 Industrial                 |                   | 1                                    | 0               | 0                        | 50.00%                    |                         | AU                                    |
|                                |                   | 15                                   | 4,402,446       | 2,201,200                | 50.00%                    |                         | RV                                    |
|                                | 2,416,800         | 16                                   | 4,402,446       | 2,201,200                | 50.00%                    | 4,833,600               |                                       |
| 450 Residential                |                   |                                      |                 |                          |                           |                         | NC                                    |
| 550 Utility                    |                   |                                      |                 |                          |                           |                         |                                       |
|                                | 5,776,900         | 5                                    | 11,553,664      | 5,776,900                | 50.00%                    | 11,553,664              | OH                                    |
| <b>TOTAL - PERSONAL</b>        | <b>14,510,000</b> | <b>58</b>                            |                 |                          | <b>49.97%</b>             | <b>29,035,041</b>       |                                       |
| 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:                       |                   |                                      |                 |                          |                           |                         |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township CITY OF EASTPOINTE |                 |                |                                   | Year 2020/2021       |                                       |
|--------------------------------|--------------------|-------------------------------------|-----------------|----------------|-----------------------------------|----------------------|---------------------------------------|
| 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 |                                   |                      |                                       |
| Agricultural                   | 0                  | 0                                   | 0               | 0              | 0.00                              | 0                    | SS                                    |
| Commercial                     | 98,616,600         | 50                                  | 13,227,557      | 6,057,700      | 45.80                             | 215,320,087          | AS                                    |
| Industrial                     | 2,869,400          | 7                                   | 2,416,310       | 1,164,600      | 48.20                             | 5,953,112            | AS                                    |
| Residential                    | 537,104,413        | 1,360                               | 0               | 0              | 44.89                             | 1,196,490,116        | SS                                    |
| Timber-Cutover                 | 0                  | 0                                   | 0               | 0              | 0.00                              | 0                    | SS                                    |
| Developmental                  | 0                  | 0                                   | 0               | 0              | 0.00                              | 0                    | SS                                    |
| <b>TOTAL - REAL</b>            | <b>638,590,413</b> |                                     |                 |                |                                   | <b>1,417,763,315</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:



### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>CITY OF EASTPOINTE</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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   | 116,613         | 55,600         | 47.68%                            |                           | AU                                    |
|   |                   | 47  | 5,568,214       | 2,784,500      | 50.01%                            |                           | RV                                    |
|   | 9,547,900         | 51  | 5,684,827       | 2,840,100      | 49.96%                            | 19,111,089                |                                       |
| 350 Industrial  |                   |   |                 |                |                                   |                           |                                       |
|   |                   | 2   | 107,276         | 53,600         | 49.96%                            |                           | RV                                    |
|   | 292,600           | 2   | 107,276         | 53,600         | 49.96%                            | 585,669                   |                                       |
| 450 Residential   |                   |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |   |                 |                |                                   |                           |                                       |
|   | 31,972,900        | 6   | 63,946,050      | 31,972,900     | 50.00%                            | 63,946,050                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>41,813,400</b> | <b>59</b>                                       |                 |                | <b>49.99%</b>                     | <b>83,642,808</b>         |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |   |                 |                |                                   |                           |                                       |
| Remarks:  |                   |   |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township CITY OF FRASER |                 |                |   | Year 2020/2021       |  |
|--------------------------------|--------------------|---------------------------------|-----------------|----------------|---|----------------------|--|
| Assessment Roll Classification |                    | Sample                          |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value     | No. of<br>Parcels               | True Cash Value | Assessed Value |   |                      |  |
| Agricultural                   | 0                  | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| Commercial                     | 83,342,900         | 38                              | 16,801,299      | 7,870,400      | 46.84                                       | 177,931,042          | AS                                       |
| Industrial                     | 98,210,800         | 29                              | 13,887,785      | 6,290,800      | 45.30                                       | 216,800,883          | AS                                       |
| Residential                    | 398,402,800        | 413                             | 0               | 0              | 47.76                                       | 834,176,717          | SS                                       |
| Timber-Cutover                 | 0                  | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| Developmental                  | 0                  | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>579,956,500</b> |                                 |                 |                |   | <b>1,228,908,642</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b> |                   | City/Township Name<br><b>CITY OF FRASER</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|-------------------------------------|-------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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   | 745,721         | 313,100        | 41.99%                            |                           | AU                                    |
|                                     |                   | 40  | 13,194,380      | 6,598,000      | 50.01%                            |                           | RV                                    |
|                                     | 12,833,000        | 47  | 13,940,101      | 6,911,100      | 49.58%                            | 25,883,421                |                                       |
| 350 Industrial                      |                   | 4   | 364,528         | 182,100        | 49.96%                            |                           | AU                                    |
|                                     |                   | 16  | 5,731,216       | 2,865,500      | 50.00%                            |                           | RV                                    |
|                                     | 9,414,300         | 20  | 6,095,744       | 3,047,600      | 50.00%                            | 18,828,600                |                                       |
| 450 Residential                     |                   |   |                 |                |                                   |                           | NC                                    |
|                                     |                   |   |                 |                |                                   |                           |                                       |
| 550 Utility                         |                   |   |                 |                |                                   |                           |                                       |
|                                     |                   |   |                 |                |                                   |                           |                                       |
|                                     | 9,484,200         | 3   | 18,968,452      | 9,484,200      | 50.00%                            | 18,968,452                | OH                                    |
|                                     |                   |   |                 |                |                                   |                           |                                       |
|                                     |                   |   |                 |                |                                   |                           |                                       |
| <b>TOTAL - PERSONAL</b>             | <b>31,731,500</b> | <b>70</b>                                   |                 |                | <b>49.83%</b>                     | <b>63,680,473</b>         |                                       |

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:

**Analysis for Equalized Valuation - Real Property**

Db: 2020 For 2021 Equalization

**STATE TAX COMMISSION**

| County 50 MACOMB               |                   | City or Township MEMPHIS-MACOMB |                 |                |                                   | Year 2020/2021    |                                       |
|--------------------------------|-------------------|---------------------------------|-----------------|----------------|-----------------------------------|-------------------|---------------------------------------|
| 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 |                                   |                   |                                       |
| Agricultural                   | 0                 | 0                               | 0               | 0              | 0.00                              | 0                 | SS                                    |
| Commercial                     | 4,397,300         | 9                               | 2,077,736       | 1,030,100      | 49.58                             | 8,869,100         | AS                                    |
| Industrial                     | 402,300           | 3                               | 1,016,490       | 480,955        | 47.32                             | 850,169           | AS                                    |
| Residential                    | 18,616,050        | 36                              | 4,793,700       | 2,387,397      | 49.80                             | 37,381,627        | AS                                    |
| Timber-Cutover                 | 0                 | 0                               | 0               | 0              | 0.00                              | 0                 | SS                                    |
| Developmental                  | 0                 | 0                               | 0               | 0              | 0.00                              | 0                 | SS                                    |
| <b>TOTAL - REAL</b>            | <b>23,415,650</b> |                                 |                 |                |                                   | <b>47,100,896</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:

**State Tax Commission Analysis for Equalized Valuation of Personal Property**

| County Name<br><b>MACOMB COUNTY</b>   |                  | City/Township Name<br><b>CITY OF MEMPHIS</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|------------------|--|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  |                  |  |                 |                |                                   |                           |                                       |
|   | 224,300          | 14   | 336,032         | 168,000        | 50.00%                            |                           | RV                                    |
|   |                  | 14   | 336,032         | 168,000        | 50.00%                            | 448,600                   |                                       |
| 350 Industrial  |                  |  |                 |                |                                   |                           |                                       |
|   | 1,133,500        | 1  | 2,267,099       | 1,133,500      | 50.00%                            |                           | RV                                    |
|   |                  | 1  | 2,267,099       | 1,133,500      | 50.00%                            | 2,267,099                 |                                       |
| 450 Residential   |                  |  |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                  |  |                 |                |                                   |                           |                                       |
|   | 464,300          | 2  | 928,554         | 464,300        | 50.00%                            | 928,554                   | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>1,822,100</b> | <b>17</b>                                    |                 |                | <b>50.00%</b>                     | <b>3,644,253</b>          |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal              S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study      CT: Class Transfer<br>ES: Estimated Values (Explain) |                  |  |                 |                |                                   |                           |                                       |
| Remarks:<br>THE COMMERCIAL AUDIT STUDY WAS ON FORM 5076-NO TRUE CASH VALUE  |                  |  |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township CITY OF MT. CLEMENS |                 |                |   | Year 2020/2021     |  |
|--------------------------------|--------------------|--------------------------------------|-----------------|----------------|---|--------------------|--|
| Assessment Roll Classification |                    | Sample                               |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value    | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value     | No. of<br>Parcels                    | True Cash Value | Assessed Value |   |                    |  |
| Agricultural                   | 0                  | 0                                    | 0               | 0              | 0.00  | 0                  | SS                                       |
| Commercial                     | 105,519,400        | 61                                   | 23,136,254      | 10,630,178     | 45.95                                       | 229,639,608        | AS                                       |
| Industrial                     | 37,314,148         | 19                                   | 9,691,569       | 4,274,590      | 44.11                                       | 84,593,398         | AS                                       |
| Residential                    | 296,384,387        | 433                                  | 0               | 0              | 46.68                                       | 634,927,993        | SS                                       |
| Timber-Cutover                 | 0                  | 0                                    | 0               | 0              | 0.00  | 0                  | SS                                       |
| Developmental                  | 0                  | 0                                    | 0               | 0              | 0.00  | 0                  | SS                                       |
| <b>TOTAL - REAL</b>            | <b>439,217,935</b> |                                      |                 |                |   | <b>949,160,999</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:



**Analysis for Equalized Valuation - Real Property**

Db: 2020 For 2021 Equalization

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township NEW BALTIMORE |                 |                |   | Year 2020/2021       |  |
|--------------------------------|--------------------|--------------------------------|-----------------|----------------|---|----------------------|--|
| Assessment Roll Classification |                    | Sample                         |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value     | No. of<br>Parcels              | True Cash Value | Assessed Value |   |                      |  |
| Agricultural                   | 0                  | 0                              | 0               | 0              | 0.00  | 0                    | SS                                       |
| Commercial                     | 47,737,400         | 28                             | 7,908,297       | 3,718,963      | 47.03                                       | 101,504,146          | AS                                       |
| Industrial                     | 17,080,800         | 10                             | 5,755,937       | 2,753,200      | 47.83                                       | 35,711,478           | AS                                       |
| Residential                    | 463,434,950        | 261                            | 0               | 0              | 47.98                                       | 965,891,934          | SS                                       |
| Timber-Cutover                 | 0                  | 0                              | 0               | 0              | 0.00  | 0                    | SS                                       |
| Developmental                  | 0                  | 0                              | 0               | 0              | 0.00  | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>528,253,150</b> |                                |                 |                |   | <b>1,103,107,558</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:





**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township CITY OF RICHMOND |                 |                |                                   | Year 2020/2021     |                                       |
|--------------------------------|--------------------|-----------------------------------|-----------------|----------------|-----------------------------------|--------------------|---------------------------------------|
| 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 |                                   |                    |                                       |
| Agricultural                   | 0                  | 0                                 | 0               | 0              | 0.00                              | 0                  | SS                                    |
| Commercial                     | 44,121,900         | 26                                | 7,227,975       | 3,528,900      | 48.82                             | 90,376,690         | AS                                    |
| Industrial                     | 7,084,200          | 7                                 | 2,891,343       | 1,440,400      | 49.82                             | 14,219,591         | AS                                    |
| Residential                    | 183,651,100        | 189                               | 0               | 0              | 46.34                             | 396,312,257        | SS                                    |
| Timber-Cutover                 | 0                  | 0                                 | 0               | 0              | 0.00                              | 0                  | SS                                    |
| Developmental                  | 0                  | 0                                 | 0               | 0              | 0.00                              | 0                  | SS                                    |
| <b>TOTAL - REAL</b>            | <b>234,857,200</b> |                                   |                 |                |                                   | <b>500,908,538</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                  | City/Township Name<br><b>CITY OF RICHMOND</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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   | 1,328,749       | 653,700        | 49.20%                            |                           | AU                                    |
|   |                  | 24  | 5,319,060       | 2,661,900      | 50.04%                            |                           | RV                                    |
|   | 4,937,000        | 32  | 6,647,809       | 3,315,600      | 49.88%                            | 9,897,755                 |                                       |
| 350 Industrial  |                  |   |                 |                |                                   |                           |                                       |
|   |                  | 4   | 246,988         | 123,500        | 50.00%                            |                           | RV                                    |
|   | 561,600          | 4   | 246,988         | 123,500        | 50.00%                            | 1,123,200                 |                                       |
| 450 Residential   |                  |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                  |   |                 |                |                                   |                           |                                       |
|   | 3,411,600        | 4   | 6,823,276       | 3,411,600      | 50.00%                            | 6,823,276                 | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>8,910,200</b> | <b>40</b>                                     |                 |                | <b>49.93%</b>                     | <b>17,844,231</b>         |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal              S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study      CT: Class Transfer<br>ES: Estimated Values (Explain) |                  |   |                 |                |                                   |                           |                                       |
| Remarks:  |                  |   |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township CITY OF ROSEVILLE |                 |                |   | Year 2020/2021       |  |
|--------------------------------|----------------------|------------------------------------|-----------------|----------------|---|----------------------|--|
| Assessment Roll Classification |                      | Sample                             |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value       | No. of<br>Parcels                  | True Cash Value | Assessed Value |   |                      |  |
| Agricultural                   | 0                    | 0                                  | 0               | 0              | 0.00  | 0                    | SS                                       |
| Commercial                     | 313,145,800          | 75                                 | 23,819,908      | 11,218,100     | 47.10                                       | 664,853,079          | AS                                       |
| Industrial                     | 73,369,800           | 20                                 | 13,841,921      | 6,327,200      | 45.71                                       | 160,511,485          | AS                                       |
| Residential                    | 809,891,326          | 1,579                              | 0               | 0              | 45.50                                       | 1,779,980,936        | SS                                       |
| Timber-Cutover                 | 0                    | 0                                  | 0               | 0              | 0.00  | 0                    | SS                                       |
| Developmental                  | 0                    | 0                                  | 0               | 0              | 0.00  | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>1,196,406,926</b> |                                    |                 |                |   | <b>2,605,345,500</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>CITY OF ROSEVILLE</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|--|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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   | 2,064,537       | 1,027,900      | 49.79%                            |                           | AU                                    |
|   |                   | 65   | 17,742,047      | 8,868,000      | 49.98%                            |                           | RV                                    |
|   | 42,695,800        | 77   | 19,806,584      | 9,895,900      | 49.96%                            | 85,459,968                |                                       |
| 350 Industrial  |                   | 1  | 121,402         | 60,700         | 50.00%                            |                           | AU                                    |
|   |                   | 14   | 2,721,611       | 1,360,900      | 50.00%                            |                           | RV                                    |
|   | 10,139,300        | 15   | 2,843,013       | 1,421,600      | 50.00%                            | 20,278,600                |                                       |
| 450 Residential   |                   |  |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |  |                 |                |                                   |                           |                                       |
|   | 24,093,400        | 6  | 48,186,776      | 24,093,400     | 50.00%                            | 48,186,776                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>76,928,500</b> | <b>98</b>                                      |                 |                | <b>49.98%</b>                     | <b>153,925,344</b>        |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal              S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study      CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |  |                 |                |                                   |                           |                                       |
| Remarks:  |                   |  |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township City of St. Clair Shores |                 |                |  | Year 2020/2021       |  |
|--------------------------------|----------------------|---|-----------------|----------------|--|----------------------|--|
| Assessment Roll Classification |                      | Sample                                    |                 |                | % Ratio<br>Assessments<br>to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value       | No. of<br>Parcels                         | True Cash Value | Assessed Value |  |                      |  |
| Agricultural                   | 0                    | 0   | 0               | 0              | 0.00                                       | 0                    | SS                                       |
| Commercial                     | 289,489,200          | 90  | 26,632,786      | 13,984,933     | 52.51                                      | 551,302,990          | AS                                       |
| Industrial                     | 12,005,200           | 7   | 2,191,819       | 1,082,900      | 49.41                                      | 24,297,106           | AS                                       |
| Residential                    | 2,020,569,200        | 2,387                                     | 0               | 0              | 47.09                                      | 4,290,866,851        | SS                                       |
| Timber-Cutover                 | 0                    | 0   | 0               | 0              | 0.00                                       | 0                    | SS                                       |
| Developmental                  | 0                    | 0   | 0               | 0              | 0.00                                       | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>2,322,063,600</b> |   |                 |                |  | <b>4,866,466,947</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>CITY OF ST. CLAIR SHORES</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  | 1,282,749       | 641,600        | 50.02%                            |                           | AU                                    |
|   |                   | 91  | 26,295,163      | 13,148,600     | 50.00%                            |                           | RV                                    |
|   | 25,937,200        | 103   | 27,577,912      | 13,790,200     | 50.00%                            | 51,874,400                |                                       |
| 350 Industrial  |                   |   |                 |                |                                   |                           |                                       |
|   |                   | 4   | 1,120,953       | 560,400        | 49.99%                            |                           | RV                                    |
|   | 616,300           | 4   | 1,120,953       | 560,400        | 49.99%                            | 1,232,847                 |                                       |
| 450 Residential   |                   |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |   |                 |                |                                   |                           |                                       |
|   | 38,839,800        | 8   | 77,673,458      | 38,839,800     | 50.00%                            | 77,673,458                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>65,393,300</b> | <b>115</b>  |                 |                | <b>50.00%</b>                     | <b>130,780,705</b>        |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal              S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study      CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |   |                 |                |                                   |                           |                                       |
| Remarks:<br>THE INDUSTRIAL AUDIT STUDY WAS ON FORM 5076-NO TRUE CASH VALUE  |                   |   |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

Db: 2020 For 2021 Equalization

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township City of Sterling Heights |                 |                |                                   | Year 2020/2021        |                                       |
|--------------------------------|----------------------|---|-----------------|----------------|-----------------------------------|-----------------------|---------------------------------------|
| 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 |                                   |                       |                                       |
| Agricultural                   | 0                    | 0   | 0               | 0              | 0.00                              | 0                     | SS                                    |
| Commercial                     | 1,004,399,916        | 85  | 105,866,036     | 52,661,263     | 49.74                             | 2,019,300,193         | AS                                    |
| Industrial                     | 558,484,600          | 63  | 70,869,721      | 34,425,000     | 48.58                             | 1,149,618,361         | AS                                    |
| Residential                    | 4,328,672,800        | 3,347                                     | 0               | 0              | 47.56                             | 9,101,498,738         | SS                                    |
| Timber-Cutover                 | 0                    | 0   | 0               | 0              | 0.00                              | 0                     | SS                                    |
| Developmental                  | 0                    | 0   | 0               | 0              | 0.00                              | 0                     | SS                                    |
| <b>TOTAL - REAL</b>            | <b>5,891,557,316</b> |   |                 |                |                                   | <b>12,270,417,292</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:



### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                    | City/Township Name<br><b>CITY OF STERLING HEIGHTS</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|--------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  |                    | 24  | 3,140,108       | 1,555,100      | 49.52%                            |                           | AU                                    |
|   |                    | 132   | 20,512,431      | 10,238,600     | 49.91%                            |                           | RV                                    |
|   | 113,006,800        | 156   | 23,652,539      | 11,793,700     | 49.86%                            | 226,648,215               |                                       |
| 350 Industrial  |                    | 6   | 971,660         | 480,900        | 49.49%                            |                           | AU                                    |
|   |                    | 35  | 12,137,293      | 6,070,000      | 50.01%                            |                           | RV                                    |
|   | 48,896,600         | 41  | 13,108,953      | 6,550,900      | 49.97%                            | 97,851,911                |                                       |
| 450 Residential   |                    |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                    |   |                 |                |                                   |                           |                                       |
|   | 105,497,100        | 10  | 210,993,646     | 105,497,100    | 50.00%                            | 210,993,646               | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>267,400,500</b> | <b>207</b>  |                 |                | <b>49.94%</b>                     | <b>535,493,772</b>        |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                    |   |                 |                |                                   |                           |                                       |
| Remarks:  |                    |   |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township CITY OF UTICA |                 |                |   | Year 2020/2021     |  |
|--------------------------------|--------------------|--------------------------------|-----------------|----------------|---|--------------------|--|
| Assessment Roll Classification |                    | Sample                         |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value    | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value     | No. of<br>Parcels              | True Cash Value | Assessed Value |   |                    |  |
| Agricultural                   | 0                  | 0                              | 0               | 0              | 0.00  | 0                  | SS                                       |
| Commercial                     | 138,656,500        | 32                             | 17,958,756      | 8,453,900      | 47.07                                       | 294,575,101        | AS                                       |
| Industrial                     | 2,463,300          | 7                              | 1,710,328       | 828,900        | 48.46                                       | 5,083,161          | AS                                       |
| Residential                    | 116,230,060        | 157                            | 0               | 0              | 48.66                                       | 238,861,611        | SS                                       |
| Timber-Cutover                 | 0                  | 0                              | 0               | 0              | 0.00  | 0                  | SS                                       |
| Developmental                  | 0                  | 0                              | 0               | 0              | 0.00  | 0                  | SS                                       |
| <b>TOTAL - REAL</b>            | <b>257,349,860</b> |                                |                 |                |   | <b>538,519,873</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>CITY OF UTICA</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|--|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  | 354,373         | 177,200        | 50.00%                            |                           | AU                                    |
|   |                   | 29   | 9,643,859       | 4,821,900      | 50.00%                            |                           | RV                                    |
|   | 14,020,400        | 30   | 9,998,232       | 4,999,100      | 50.00%                            | 28,040,800                |                                       |
| 350 Industrial  |                   |  |                 |                |                                   |                           |                                       |
|   |                   | 2  | 132,866         | 66,400         | 49.98%                            |                           | RV                                    |
|   | 66,400            | 2  | 132,866         | 66,400         | 49.98%                            | 132,866                   |                                       |
| 450 Residential   |                   |  |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |  |                 |                |                                   |                           |                                       |
|   | 6,411,600         | 4  | 12,823,036      | 6,411,600      | 50.00%                            | 12,823,036                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>20,498,400</b> | <b>36</b>                                  |                 |                | <b>50.00%</b>                     | <b>40,996,702</b>         |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal              S2: Two Year Sales Study      AU: Audit<br>NC: None Classified      OH: One Hundred % Study      CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |  |                 |                |                                   |                           |                                       |
| Remarks:  |                   |  |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township CITY OF WARREN |                 |                |   | Year 2020/2021       |  |
|--------------------------------|----------------------|---------------------------------|-----------------|----------------|---|----------------------|--|
| Assessment Roll Classification |                      | Sample                          |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value       | No. of<br>Parcels               | True Cash Value | Assessed Value |   |                      |  |
| Agricultural                   | 0                    | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| Commercial                     | 695,570,595          | 167                             | 96,654,190      | 47,989,995     | 49.65                                       | 1,400,947,825        | AS                                       |
| Industrial                     | 725,992,230          | 92                              | 29,237,754      | 13,650,471     | 46.69                                       | 1,554,920,176        | AS                                       |
| Residential                    | 2,946,749,019        | 4,020                           | 0               | 0              | 46.21                                       | 6,376,864,356        | SS                                       |
| Timber-Cutover                 | 0                    | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| Developmental                  | 0                    | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>4,368,311,844</b> |                                 |                 |                |   | <b>9,332,732,357</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                    | City/Township Name<br><b>CITY OF WARREN</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|--------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  |                    | 22  | 2,879,030       | 1,398,538      | 48.58%                            |                           | AU                                    |
|   |                    | 103   | 23,669,055      | 11,834,825     | 50.00%                            |                           | RV                                    |
|   | 186,318,949        | 125   | 26,548,085      | 13,233,363     | 49.85%                            | 373,759,176               |                                       |
| 350 Industrial  |                    | 7   | 695,517         | 346,288        | 49.79%                            |                           | AU                                    |
|   |                    | 38  | 7,113,004       | 3,556,603      | 50.00%                            |                           | RV                                    |
|   | 74,040,098         | 45  | 7,808,521       | 3,902,891      | 49.98%                            | 148,139,452               |                                       |
| 450 Residential   |                    |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                    |   |                 |                |                                   |                           |                                       |
|   | 119,653,013        | 23  | 239,306,015     | 119,653,013    | 50.00%                            | 239,306,015               | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>380,012,060</b> | <b>193</b>                                  |                 |                | <b>49.92%</b>                     | <b>761,204,643</b>        |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                    |   |                 |                |                                   |                           |                                       |
| Remarks:  |                    |   |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township ARMADA TOWNSHIP |                 |                |                                   | Year 2020/2021     |                                       |
|--------------------------------|--------------------|----------------------------------|-----------------|----------------|-----------------------------------|--------------------|---------------------------------------|
| 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 |                                   |                    |                                       |
| Agricultural                   | 35,780,700         | 30                               | 11,777,878      | 5,873,463      | 49.87                             | 71,747,945         | AS                                    |
| Commercial                     | 13,100,800         | 12                               | 3,066,486       | 1,498,000      | 48.85                             | 26,818,424         | AS                                    |
| Industrial                     | 17,380,818         | 9                                | 2,350,033       | 1,144,800      | 48.71                             | 35,682,238         | AS                                    |
| Residential                    | 243,686,500        | 127                              | 0               | 0              | 47.92                             | 508,527,755        | SS                                    |
| Timber-Cutover                 | 0                  | 0                                | 0               | 0              | 0.00                              | 0                  | SS                                    |
| Developmental                  | 0                  | 0                                | 0               | 0              | 0.00                              | 0                  | SS                                    |
| <b>TOTAL - REAL</b>            | <b>309,948,818</b> |                                  |                 |                |                                   | <b>642,776,362</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:



**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township BRUCE TOWNSHIP |                 |                |   | Year 2020/2021       |  |
|--------------------------------|--------------------|---------------------------------|-----------------|----------------|---|----------------------|--|
| Assessment Roll Classification |                    | Sample                          |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value     | No. of<br>Parcels               | True Cash Value | Assessed Value |   |                      |  |
| Agricultural                   | 20,285,700         | 16                              | 9,009,903       | 4,392,000      | 48.75                                       | 41,611,692           | AS                                       |
| Commercial                     | 18,990,400         | 17                              | 3,772,094       | 1,885,800      | 49.99                                       | 37,988,398           | AS                                       |
| Industrial                     | 70,662,500         | 17                              | 8,420,155       | 4,170,100      | 49.53                                       | 142,666,061          | AS                                       |
| Residential                    | 523,999,212        | 273                             | 0               | 0              | 47.95                                       | 1,092,803,362        | SS                                       |
| Timber-Cutover                 | 0                  | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| Developmental                  | 0                  | 0                               | 0               | 0              | 0.00  | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>633,937,812</b> |                                 |                 |                |   | <b>1,315,069,513</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:



### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>BRUCE TOWNSHIP</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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   | 210,503         | 92,600         | 43.99%                            |                           | AU                                    |
|   |                   | 21  | 4,660,903       | 2,330,400      | 50.00%                            |                           | RV                                    |
|   | 4,221,400         | 25  | 4,871,406       | 2,423,000      | 49.74%                            | 8,486,932                 |                                       |
| 350 Industrial  |                   | 1   | 29,381          | 14,700         | 50.03%                            |                           | AU                                    |
|   |                   | 11  | 1,554,691       | 777,200        | 49.99%                            |                           | RV                                    |
|   | 5,286,900         | 12  | 1,584,072       | 791,900        | 49.99%                            | 10,575,915                |                                       |
| 450 Residential   |                   |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |   |                 |                |                                   |                           |                                       |
|   | 39,418,900        | 14  | 78,837,431      | 39,418,900     | 50.00%                            | 78,837,431                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>48,927,200</b> | <b>51</b>                                   |                 |                | <b>49.98%</b>                     | <b>97,900,278</b>         |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal              S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study      CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |   |                 |                |                                   |                           |                                       |
| Remarks:  |                   |   |                 |                |                                   |                           |                                       |

### State Tax Commission Analysis for Equalized Valuation of Real Property

| County Name<br><b>MACOMB COUNTY</b> |                      | City/Township Name<br><b>CHESTERFIELD TOWNSHIP</b> |                 |                          |   | Study Year<br><b>2020</b> |  | Equalization Year<br><b>2021</b> |
|-------------------------------------|----------------------|--|-----------------|--------------------------|---|---------------------------|--|----------------------------------|
| Assessment Roll Classification      |                      | Sample   |                 |                          | % Ratio<br>Assessments to<br>Appraisals | True Cash Value           | Remarks: Type of Study for<br>Each Class |                                  |
| Class of Real Property              | Assessed Value       | No. of<br>Parcels                                  | True Cash Value | Assessed Value           |   |                           |  |                                  |
| 100 Agricultural                    | 7,516,400            | 8  | 1,534,911       | 752,400                  | 49.02%                                  | 15,333,333                | AS                                       |                                  |
| 200 Commercial                      | 183,530,500          | 40   | 14,648,829      | 7,059,100                | 48.19%                                  | 380,847,686               | AS                                       |                                  |
| <i>big box/apt</i>                  | 75,218,600           | 31   | 150,437,200     | 75,218,600               | 50.00%                                  | 150,437,200               | <i>MTT decision values</i>               |                                  |
|                                     | 258,749,100          | 71   |                 |                          | 48.70%                                  | 531,284,886               | <i>29% of class</i>                      |                                  |
| 300 Industrial                      | 170,672,600          | 33   | 16,599,758      | 8,018,300                | 48.30%                                  | 353,359,420               | AS                                       |                                  |
| 400 Residential                     | 1,736,075,138        | 1,338  |                 |                          | 47.97%                                  | 3,619,085,132             | S2                                       |                                  |
| 500 Timber-Cutover                  |                      |  |                 |                          |   |                           | NC                                       |                                  |
| 600 Developmental                   |                      |  |                 |                          |   |                           | NC                                       |                                  |
| <b>TOTAL - REAL</b>                 | <b>2,173,013,238</b> | <b>1,450</b>                                       |                 |                          | <b>48.09%</b>                           | <b>4,519,062,771</b>      |  |                                  |
| 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 - Real Property Stratified Study

| <b>Classification Type:</b> COMMERCIAL   |                 |                               | <b>County Name:</b> MACOMB                 |  |   | <b>Local Unit Name:</b> 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              | 19                            | 51,955,700                                 | 51,955,700                                     | 103,911,400                               | 50 %  | 103,911,400                         | Recent MTT-20% class |
| Apartment  | AS              | 12                            | 23,262,900                                 | 23,262,900                                     | 46,525,800                                | 50 %  | 46,525,800                          | Recent MTT-9% class  |
|  |                 |                               |  |  |   | %   |                                     |                      |
|  |                 |                               |  |  |   | %   |                                     |                      |
|  |                 |                               |  |  |   | %   |                                     |                      |
|  |                 |                               |  |  |   | %   |                                     |                      |
|  |                 |                               |  |  |   | %   |                                     |                      |
|  |                 |                               |  |  |   | %   |                                     |                      |
|  |                 |                               |  |  |   | %   |                                     |                      |
|  |                 |                               |  |  |   | %   |                                     |                      |
| <b>STUDY TOTALS:</b>   |                 | <b>J</b>                      | <b>K</b>                                   |  |   | <b>L</b>                                      | <b>M</b>                            | <b>N</b>             |
| See instructions below to determine Stratified Study Totals for J, K, L and M. |                 | 31                            | 75,218,600                                 |  |   | 50 %  | 150,437,200                         | 29% 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<br><b>MACOMB COUNTY</b> |                   | City/Township Name<br><b>CHESTERFIELD TOWNSHIP</b> |                 |                          |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|-------------------------------------|-------------------|--|-----------------|--------------------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  | 947,289         | 473,600                  | 50.00%                            |                           | AU                                    |
|                                     |                   | 57   | 28,406,980      | 14,203,600               | 50.00%                            |                           | RV                                    |
|                                     | 38,136,000        | 64   | 29,354,269      | 14,677,200               | 50.00%                            | 76,272,000                |                                       |
| 350 Industrial                      |                   | 6  | 1,174,054       | 563,700                  | 48.01%                            |                           | AU                                    |
|                                     |                   | 17   | 2,373,535       | 1,188,300                | 50.06%                            |                           | RV                                    |
|                                     | 16,055,400        | 23   | 3,547,589       | 1,752,000                | 49.39%                            | 32,507,390                |                                       |
| 450 Residential                     |                   |  |                 |                          |                                   |                           | NC                                    |
| 550 Utility                         |                   |  |                 |                          |                                   |                           |                                       |
|                                     | 27,555,900        | 13   | 55,111,350      | 27,555,900               | 50.00%                            | 55,111,350                | OH                                    |
| <b>TOTAL - PERSONAL</b>             | <b>81,747,300</b> | <b>100</b>   |                 |                          | <b>49.88%</b>                     | <b>163,890,740</b>        |                                       |
| 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:                            |                   |  |                 |                          |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township CLINTON CHARTER TWP |                 |                |   | Year 2020/2021       |  |
|--------------------------------|----------------------|--------------------------------------|-----------------|----------------|---|----------------------|--|
| Assessment Roll Classification |                      | Sample                               |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value       | No. of<br>Parcels                    | True Cash Value | Assessed Value |   |                      |  |
| Agricultural                   | 0                    | 0                                    | 0               | 0              | 0.00  | 0                    | SS                                       |
| Commercial                     | 829,910,400          | 100                                  | 78,872,073      | 39,051,300     | 49.51                                       | 1,676,248,031        | AS                                       |
| Industrial                     | 189,614,000          | 43                                   | 18,316,399      | 8,483,300      | 46.32                                       | 409,356,649          | AS                                       |
| Residential                    | 2,717,043,500        | 2,790                                | 0               | 0              | 47.51                                       | 5,718,887,603        | SS                                       |
| Timber-Cutover                 | 0                    | 0                                    | 0               | 0              | 0.00  | 0                    | SS                                       |
| Developmental                  | 0                    | 0                                    | 0               | 0              | 0.00  | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>3,736,567,900</b> |                                      |                 |                |   | <b>7,804,492,283</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                    | City/Township Name<br><b>CLINTON TOWNSHIP</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|--------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  |                    | 25  | 1,960,643       | 1,028,700      | 52.47%                            |                           | AU                                    |
|   |                    | 231   | 56,443,681      | 28,147,300     | 49.87%                            |                           | RV                                    |
|   | 76,109,500         | 256   | 58,404,324      | 29,176,000     | 49.96%                            | 152,340,873               |                                       |
| 350 Industrial  |                    | 5   | 636,368         | 313,100        | 49.20%                            |                           | AU                                    |
|   |                    | 25  | 5,593,610       | 2,788,700      | 49.86%                            |                           | RV                                    |
|   | 14,587,200         | 30  | 6,229,978       | 3,101,800      | 49.79%                            | 29,297,449                |                                       |
| 450 Residential   |                    |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                    |   |                 |                |                                   |                           |                                       |
|   | 54,173,500         | 14  | 108,346,850     | 54,173,500     | 50.00%                            | 108,346,850               | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>144,870,200</b> | <b>300</b>                                    |                 |                | <b>49.96%</b>                     | <b>289,985,172</b>        |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                    |   |                 |                |                                   |                           |                                       |
| Remarks:  |                    |   |                 |                |                                   |                           |                                       |

### State Tax Commission Analysis for Equalized Valuation of Real Property

| County Name   |                   | City/Township Name                   |                 |                          |                                   | Study Year              |                                       | Equalization Year |  |
|---|-------------------|--------------------------------------|-----------------|--------------------------|-----------------------------------|-------------------------|---------------------------------------|-------------------|--|
| <b>MACOMB COUNTY</b>  |                   | <b>GROSSE POINTE SHORES</b>          |                 |                          |                                   | <b>2020</b>             |                                       | <b>2021</b>       |  |
| 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   | 15,533,100        | 80                                   |                 |                          | 48.83%                            | 31,810,567              | S2                                    |                   |  |
| 500 Timber-Cutover  |                   |                                      |                 |                          |                                   |                         | NC                                    |                   |  |
| 600 Developmental   |                   |                                      |                 |                          |                                   |                         | NC                                    |                   |  |
| <b>TOTAL - REAL</b>   | <b>15,533,100</b> | <b>80</b>                            |                 |                          | <b>48.83%</b>                     | <b>31,810,567</b>       |                                       |                   |  |
| 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:<br>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<br><b>MACOMB COUNTY</b>   |                | City/Township Name<br><b>GROSSE POINTE SHORES</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|----------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  |                |   |                 |                |                                   |                           |                                       |
|   | 30,900         | 4   | 61,802          | 30,900         | 50.00%                            |                           | RV                                    |
|   |                | 4   | 61,802          | 30,900         | 50.00%                            | 61,802                    |                                       |
| 350 Industrial  |                |   |                 |                |                                   |                           | NC                                    |
| 450 Residential   |                |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                |   |                 |                |                                   |                           |                                       |
|   | 295,800        | 2   | 591,547         | 295,800        | 50.00%                            | 591,547                   | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>326,700</b> | <b>6</b>  |                 |                | <b>50.00%</b>                     | <b>653,349</b>            |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                |   |                 |                |                                   |                           |                                       |
| Remarks:  |                |   |                 |                |                                   |                           |                                       |



**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township HARRISON CHARTER TWP |                 |                |                                   | Year 2020/2021       |                                       |
|--------------------------------|----------------------|---------------------------------------|-----------------|----------------|-----------------------------------|----------------------|---------------------------------------|
| 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 |                                   |                      |                                       |
| Agricultural                   | 0                    | 0                                     | 0               | 0              | 0.00                              | 0                    | SS                                    |
| Commercial                     | 116,457,800          | 28                                    | 7,504,980       | 3,724,100      | 49.62                             | 234,699,315          | AS                                    |
| Industrial                     | 38,460,230           | 17                                    | 5,583,841       | 2,634,830      | 47.19                             | 81,500,805           | AS                                    |
| Residential                    | 1,081,738,770        | 880                                   | 0               | 0              | 46.61                             | 2,320,829,800        | SS                                    |
| Timber-Cutover                 | 0                    | 0                                     | 0               | 0              | 0.00                              | 0                    | SS                                    |
| Developmental                  | 0                    | 0                                     | 0               | 0              | 0.00                              | 0                    | SS                                    |
| <b>TOTAL - REAL</b>            | <b>1,236,656,800</b> |                                       |                 |                |                                   | <b>2,637,029,920</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>HARRISON TOWNSHIP</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|--|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  | 177,647         | 88,200         | 49.65%                            |                           | AU                                    |
|   |                   | 33   | 7,444,088       | 3,714,380      | 49.90%                            |                           | RV                                    |
|   | 6,493,083         | 36   | 7,621,735       | 3,802,580      | 49.89%                            | 13,014,799                |                                       |
| 350 Industrial  |                   | 2  | 5,677           | 2,800          | 49.32%                            |                           | AU                                    |
|   |                   | 26   | 4,242,771       | 2,114,500      | 49.84%                            |                           | RV                                    |
|   | 1,933,200         | 28   | 4,248,448       | 2,117,300      | 49.84%                            | 3,878,812                 |                                       |
| 450 Residential   |                   |  |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |  |                 |                |                                   |                           |                                       |
|   | 13,682,900        | 2  | 27,365,672      | 13,682,900     | 50.00%                            | 27,365,672                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>22,109,183</b> | <b>66</b>                                      |                 |                | <b>49.95%</b>                     | <b>44,259,283</b>         |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |  |                 |                |                                   |                           |                                       |
| Remarks:  |                   |  |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township LENOX TOWNSHIP |                 |                |                                   | Year 2020/2021     |                                       |
|--------------------------------|--------------------|---------------------------------|-----------------|----------------|-----------------------------------|--------------------|---------------------------------------|
| 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 |                                   |                    |                                       |
| Agricultural                   | 42,870,300         | 43                              | 11,219,250      | 5,683,458      | 50.66                             | 84,623,569         | AS                                    |
| Commercial                     | 59,623,500         | 20                              | 9,336,426       | 4,613,000      | 49.41                             | 120,670,917        | AS                                    |
| Industrial                     | 22,482,500         | 10                              | 4,246,673       | 1,986,600      | 46.78                             | 48,060,068         | AS                                    |
| Residential                    | 247,922,900        | 198                             | 0               | 0              | 46.91                             | 528,507,568        | SS                                    |
| Timber-Cutover                 | 0                  | 0                               | 0               | 0              | 0.00                              | 0                  | SS                                    |
| Developmental                  | 0                  | 0                               | 0               | 0              | 0.00                              | 0                  | SS                                    |
| <b>TOTAL - REAL</b>            | <b>372,899,200</b> |                                 |                 |                |                                   | <b>781,862,122</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>LENOX TOWNSHIP</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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   | 182,573         | 91,300         | 50.01%                            |                           | AU                                    |
|   |                   | 25  | 10,871,887      | 5,436,200      | 50.00%                            |                           | RV                                    |
|   | 7,550,400         | 29  | 11,054,460      | 5,527,500      | 50.00%                            | 15,100,800                |                                       |
| 350 Industrial  |                   | 1   | 3,238,743       | 1,619,400      | 50.00%                            |                           | AU                                    |
|   |                   | 8   | 9,841,394       | 4,877,400      | 49.56%                            |                           | RV                                    |
|   | 9,314,800         | 9   | 13,080,137      | 6,496,800      | 49.67%                            | 18,753,372                |                                       |
| 450 Residential   |                   |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |   |                 |                |                                   |                           |                                       |
|   | 24,923,300        | 22  | 49,846,668      | 24,923,300     | 50.00%                            | 49,846,668                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>41,788,500</b> | <b>60</b>                                   |                 |                | <b>49.93%</b>                     | <b>83,700,840</b>         |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |   |                 |                |                                   |                           |                                       |
| Remarks:  |                   |   |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township Macomb Township |                 |                |                                   | Year 2020/2021       |                                       |
|--------------------------------|----------------------|----------------------------------|-----------------|----------------|-----------------------------------|----------------------|---------------------------------------|
| 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 |                                   |                      |                                       |
| Agricultural                   | 9,989,600            | 8                                | 3,282,658       | 1,622,500      | 49.43                             | 20,209,589           | AS                                    |
| Commercial                     | 273,363,500          | 30                               | 25,271,445      | 12,494,400     | 49.44                             | 552,919,701          | AS                                    |
| Industrial                     | 79,931,700           | 18                               | 9,716,340       | 4,780,100      | 49.20                             | 162,462,805          | AS                                    |
| Residential                    | 4,272,017,934        | 2,354                            | 0               | 0              | 48.03                             | 8,894,478,314        | SS                                    |
| Timber-Cutover                 | 0                    | 0                                | 0               | 0              | 0.00                              | 0                    | SS                                    |
| Developmental                  | 0                    | 0                                | 0               | 0              | 0.00                              | 0                    | SS                                    |
| <b>TOTAL - REAL</b>            | <b>4,635,302,734</b> |                                  |                 |                |                                   | <b>9,630,070,409</b> |                                       |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                    | City/Township Name<br><b>MACOMB TOWNSHIP</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|--------------------|--|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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   | 1,654,976       | 828,400        | 50.06%                            |                           | AU                                    |
|   |                    | 63   | 25,663,265      | 12,830,100     | 49.99%                            |                           | RV                                    |
|   | 36,767,770         | 73   | 27,318,241      | 13,658,500     | 50.00%                            | 73,535,540                |                                       |
| 350 Industrial  |                    | 3  | 35,612          | 17,800         | 49.98%                            |                           | AU                                    |
|   |                    | 11   | 7,654,688       | 3,827,500      | 50.00%                            |                           | RV                                    |
|   | 9,343,000          | 14   | 7,690,300       | 3,845,300      | 50.00%                            | 18,686,000                |                                       |
| 450 Residential   |                    |  |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                    |  |                 |                |                                   |                           |                                       |
|   | 67,813,800         | 21   | 135,627,553     | 67,813,800     | 50.00%                            | 135,627,553               | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>113,924,570</b> | <b>108</b>                                   |                 |                | <b>50.00%</b>                     | <b>227,849,093</b>        |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal              S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study      CT: Class Transfer<br>ES: Estimated Values (Explain) |                    |  |                 |                |                                   |                           |                                       |
| Remarks:  |                    |  |                 |                |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township RAY TOWNSHIP |                 |                |                                   | Year 2020/2021     |                                       |
|--------------------------------|--------------------|-------------------------------|-----------------|----------------|-----------------------------------|--------------------|---------------------------------------|
| 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 |                                   |                    |                                       |
| Agricultural                   | 41,743,000         | 46                            | 12,848,430      | 6,409,100      | 49.88                             | 83,686,848         | AS                                    |
| Commercial                     | 9,848,000          | 14                            | 2,886,720       | 1,451,000      | 50.26                             | 19,594,111         | AS                                    |
| Industrial                     | 6,316,300          | 11                            | 3,005,945       | 1,414,800      | 47.07                             | 13,418,950         | AS                                    |
| Residential                    | 216,532,850        | 99                            | 0               | 0              | 47.15                             | 459,242,524        | SS                                    |
| Timber-Cutover                 | 0                  | 0                             | 0               | 0              | 0.00                              | 0                  | SS                                    |
| Developmental                  | 0                  | 0                             | 0               | 0              | 0.00                              | 0                  | SS                                    |
| <b>TOTAL - REAL</b>            | <b>274,440,150</b> |                               |                 |                |                                   | <b>575,942,433</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                   | City/Township Name<br><b>RAY TOWNSHIP</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|---|-------------------|---|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  |                   | 16  | 2,410,777       | 1,205,500      | 50.00%                            |                           | RV                                    |
|   | 2,820,300         | 16  | 2,410,777       | 1,205,500      | 50.00%                            | 5,640,600                 |                                       |
| 350 Industrial  |                   |   |                 |                |                                   |                           | NC                                    |
| 450 Residential   |                   |   |                 |                |                                   |                           | NC                                    |
| 550 Utility   |                   |   |                 |                |                                   |                           |                                       |
|   | 19,312,400        | 23  | 38,624,226      | 19,312,400     | 50.00%                            | 38,624,226                | OH                                    |
| <b>TOTAL - PERSONAL</b>   | <b>22,132,700</b> | <b>39</b>                                 |                 |                | <b>50.00%</b>                     | <b>44,264,826</b>         |                                       |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class                      RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified                      OH: One Hundred % Study                      CT: Class Transfer<br>ES: Estimated Values (Explain) |                   |   |                 |                |                                   |                           |                                       |
| Remarks:  |                   |   |                 |                |                                   |                           |                                       |



**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                    | City or Township RICHMOND TWP |                 |                |                                   | Year 2020/2021     |                                       |
|--------------------------------|--------------------|-------------------------------|-----------------|----------------|-----------------------------------|--------------------|---------------------------------------|
| 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 |                                   |                    |                                       |
| Agricultural                   | 37,266,000         | 47                            | 13,107,545      | 6,502,900      | 49.61                             | 75,117,920         | AS                                    |
| Commercial                     | 6,205,000          | 8                             | 3,560,346       | 1,743,000      | 48.96                             | 12,673,611         | AS                                    |
| Industrial                     | 2,052,300          | 8                             | 999,911         | 497,000        | 49.70                             | 4,129,376          | AS                                    |
| Residential                    | 164,199,500        | 77                            | 0               | 0              | 49.55                             | 331,381,433        | SS                                    |
| Timber-Cutover                 | 0                  | 0                             | 0               | 0              | 0.00                              | 0                  | SS                                    |
| Developmental                  | 0                  | 0                             | 0               | 0              | 0.00                              | 0                  | SS                                    |
| <b>TOTAL - REAL</b>            | <b>209,722,800</b> |                               |                 |                |                                   | <b>423,302,340</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b> |                   | City/Township Name<br><b>RICHMOND TOWNSHIP</b> |                 |                          |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|-------------------------------------|-------------------|--|-----------------|--------------------------|-----------------------------------|---------------------------|---------------------------------------|
| 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                      |                   | 9  | 1,164,750       | 582,400                  | 50.00%                            |                           | RV                                    |
|                                     | 1,037,600         | 9  | 1,164,750       | 582,400                  | 50.00%                            | 2,075,200                 |                                       |
| 350 Industrial                      |                   | 1  | 100,636         | 50,300                   | 49.98%                            |                           | RV                                    |
|                                     | 122,900           | 1  | 100,636         | 50,300                   | 49.98%                            | 245,898                   |                                       |
| 450 Residential                     |                   |  |                 |                          |                                   |                           | NC                                    |
| 550 Utility                         |                   |  |                 |                          |                                   |                           |                                       |
|                                     | 33,746,600        | 17   | 67,492,877      | 33,746,600               | 50.00%                            | 67,492,877                | OH                                    |
| <b>TOTAL - PERSONAL</b>             | <b>34,907,100</b> | <b>27</b>                                      |                 |                          | <b>50.00%</b>                     | <b>69,813,975</b>         |                                       |
| 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:                            |                   |  |                 |                          |                                   |                           |                                       |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township SHELBY TOWNSHIP |                 |                |   | Year 2020/2021       |  |
|--------------------------------|----------------------|----------------------------------|-----------------|----------------|---|----------------------|--|
| Assessment Roll Classification |                      | Sample                           |                 |                | % Ratio<br>Assessment<br>s to<br>Appraisals | True Cash Value      | Remarks: Type of Study<br>for Each Class |
| Class of Real Property         | Assessed Value       | No. of<br>Parcels                | True Cash Value | Assessed Value |   |                      |  |
| Agricultural                   | 0                    | 0                                | 0               | 0              | 0.00  | 0                    | SS                                       |
| Commercial                     | 684,949,700          | 84                               | 57,846,815      | 28,655,900     | 49.54                                       | 1,382,619,499        | AS                                       |
| Industrial                     | 269,878,700          | 42                               | 25,045,221      | 11,709,900     | 46.76                                       | 577,157,186          | AS                                       |
| Residential                    | 3,610,876,050        | 2,095                            | 0               | 0              | 47.73                                       | 7,565,212,759        | SS                                       |
| Timber-Cutover                 | 0                    | 0                                | 0               | 0              | 0.00  | 0                    | SS                                       |
| Developmental                  | 0                    | 0                                | 0               | 0              | 0.00  | 0                    | SS                                       |
| <b>TOTAL - REAL</b>            | <b>4,565,704,450</b> |                                  |                 |                |   | <b>9,524,989,444</b> |  |

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b>   |                    | City/Township Name<br><b>SHELBY TOWNSHIP</b> |                 |                |   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>         |
|---|--------------------|--|-----------------|----------------|---|---------------------------|--|
| Assessment Roll Classification  |                    | Sample                                       |                 |                | % Ratio<br>Assessments to<br>Appraisals | True Cash Value           | Remarks: Type of Study for<br>Each Class |
| Class of Real Property  | Assessed Value     | No. of<br>Parcels                            | True Cash Value | Assessed Value |   |                           |  |
| 150 Agricultural  |                    |  |                 |                |   |                           | NC                                       |
| 250 Commercial  |                    | 21   | 2,426,428       | 1,204,900      | 49.66%                                  |                           | AU                                       |
|   |                    | 110  | 34,886,761      | 17,444,300     | 50.00%                                  |                           | RV                                       |
|   | 72,914,500         | 131  | 37,313,189      | 18,649,200     | 49.98%                                  | 145,887,355               |  |
| 350 Industrial  |                    | 4  | 867,041         | 431,800        | 49.80%                                  |                           | AU                                       |
|   |                    | 18   | 5,031,434       | 2,514,300      | 49.97%                                  |                           | RV                                       |
|   | 16,193,200         | 22   | 5,898,475       | 2,946,100      | 49.95%                                  | 32,418,819                |  |
| 450 Residential   |                    |  |                 |                |   |                           | NC                                       |
| 550 Utility   |                    |  |                 |                |   |                           |  |
|   | 89,370,800         | 12   | 178,741,695     | 89,370,800     | 50.00%                                  | 178,741,695               | OH                                       |
| <b>TOTAL - PERSONAL</b>   | <b>178,478,500</b> | <b>165</b>                                   |                 |                | <b>49.99%</b>                           | <b>357,047,869</b>        |  |
| AS: Appraisal Study      CS: Combined Sales & Appraisal Study      S1: One Year Sales Study      RV: Record Verification<br>NW: New Class              RA: Reappraisal                      S2: Two Year Sales Study      AU: Audit<br>NC: None Classified        OH: One Hundred % Study              CT: Class Transfer<br>ES: Estimated Values (Explain) |                    |  |                 |                |   |                           |  |
| Remarks:  |                    |  |                 |                |   |                           |  |

**Analysis for Equalized Valuation - Real Property**

**STATE TAX COMMISSION**

| County 50 MACOMB               |                      | City or Township TWP OF WASHINGTON |                 |                |                                   | Year 2020/2021       |                                       |
|--------------------------------|----------------------|------------------------------------|-----------------|----------------|-----------------------------------|----------------------|---------------------------------------|
| 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 |                                   |                      |                                       |
| Agricultural                   | 16,395,500           | 14                                 | 5,669,324       | 2,880,700      | 50.81                             | 32,268,254           | AS                                    |
| Commercial                     | 146,382,630          | 39                                 | 21,014,822      | 10,133,300     | 48.22                             | 303,572,439          | AS                                    |
| Industrial                     | 32,367,300           | 13                                 | 6,151,694       | 3,056,540      | 49.69                             | 65,138,458           | AS                                    |
| Residential                    | 1,594,603,800        | 601                                | 0               | 0              | 48.53                             | 3,285,810,427        | SS                                    |
| Timber-Cutover                 | 0                    | 0                                  | 0               | 0              | 0.00                              | 0                    | SS                                    |
| Developmental                  | 0                    | 0                                  | 0               | 0              | 0.00                              | 0                    | SS                                    |
| <b>TOTAL - REAL</b>            | <b>1,789,749,230</b> |                                    |                 |                |                                   | <b>3,686,789,578</b> |                                       |

SS Sales Study                      CS Combined Sales & Appraisal Study                      AS Appraisal Study                      SA State Assessed Only (DNR)  
 NC None Classified                      RA Reappraisal                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      CT Class Transfer

Remarks:

### State Tax Commission Analysis for Equalized Valuation of Personal Property

| County Name<br><b>MACOMB COUNTY</b> |                    | City/Township Name<br><b>WASHINGTON TOWNSHIP</b> |                 |                |                                   | Study Year<br><b>2020</b> | Equalization Year<br><b>2021</b>      |
|-------------------------------------|--------------------|--|-----------------|----------------|-----------------------------------|---------------------------|---------------------------------------|
| 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  | 170,545         | 85,300         | 50.02%                            |                           | AU                                    |
|                                     |                    | 48   | 14,286,801      | 7,142,100      | 49.99%                            |                           | RV                                    |
|                                     | 14,530,600         | 53   | 14,457,346      | 7,227,400      | 49.99%                            | 29,067,013                |                                       |
| 350 Industrial                      |                    | 1  | 6,101           | 3,100          | 50.81%                            |                           | AU                                    |
|                                     |                    | 4  | 53,282,158      | 26,641,200     | 50.00%                            |                           | RV                                    |
|                                     | 28,917,400         | 5  | 53,288,259      | 26,644,300     | 50.00%                            | 57,834,800                |                                       |
| 450 Residential                     |                    |  |                 |                |                                   |                           | NC                                    |
|                                     |                    |  |                 |                |                                   |                           |                                       |
| 550 Utility                         |                    |  |                 |                |                                   |                           |                                       |
|                                     | 62,386,400         | 20   | 124,772,871     | 62,386,400     | 50.00%                            | 124,772,871               | OH                                    |
|                                     |                    |  |                 |                |                                   |                           |                                       |
|                                     |                    |  |                 |                |                                   |                           |                                       |
| <b>TOTAL - PERSONAL</b>             | <b>105,834,400</b> | <b>78</b>  |                 |                | <b>50.00%</b>                     | <b>211,674,684</b>        |                                       |

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: