



# 2023 STUDY REPORT FOR 2024 EQUALIZED 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)

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL REAL and PERSONAL PROPERTY\***

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>				
Center Line	272,510,900	593,972,121	296,986,061	546,040,124
Eastpointe	946,750,400	2,169,476,474	1,084,738,237	1,906,026,934
Fraser	757,283,500	1,681,993,220	840,996,610	1,520,971,051
Memphis	29,862,200	61,725,572	30,862,786	59,853,119
Mount Clemens	582,277,595	1,292,888,396	646,444,198	1,176,584,770
New Baltimore	665,176,032	1,459,433,513	729,716,757	1,341,575,972
Richmond	295,192,000	666,676,866	333,338,433	593,602,774
Roseville	1,637,106,900	3,600,595,350	1,800,297,675	3,312,031,277
St. Clair Shores	2,931,681,753	6,494,081,881	3,247,040,941	5,876,162,063
Sterling Heights	7,310,585,590	16,118,635,934	8,059,317,967	14,746,846,664
Utica	319,416,620	690,431,543	345,215,772	645,510,738
Warren	5,894,507,162	13,226,448,786	6,613,224,393	11,852,303,973
<b>Townships</b>				
Armada	478,378,450	1,052,756,162	526,378,081	966,836,727
Bruce	819,161,122	1,823,938,398	911,969,199	1,651,426,139
Chesterfield	2,758,944,800	6,076,847,730	3,038,423,865	5,580,153,971
Clinton	4,738,914,100	10,463,603,587	5,231,801,794	9,553,135,046
Harrison	1,511,070,200	3,356,142,349	1,678,071,175	3,029,623,516
Grosse Pte Shores	16,897,500	37,827,058	18,913,529	33,966,247
Lenox	556,976,116	1,231,618,117	615,809,059	1,119,887,518
Macomb	5,912,551,730	13,071,538,356	6,535,769,178	11,860,541,212
Ray	381,474,200	817,297,055	408,648,528	770,162,524
Richmond	303,344,925	656,638,540	328,319,270	610,244,339
Shelby	5,688,365,210	12,645,200,735	6,322,600,368	11,520,199,506
Washington	2,352,295,250	5,176,274,891	2,588,137,446	4,710,968,709
<b>Total County</b>	<b>47,160,724,255</b>	<b>104,466,042,634</b>	<b>52,233,021,317</b>	<b>94,984,654,913</b>

**Required Percent Increase to 50% of 2024 True Cash Value**

**10.76%**

*\* The 2024 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP) and commercial personal property. 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.*

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL REAL PROPERTY**

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>				
Center Line	259,330,100	567,610,510	283,805,255	519,678,524
Eastpointe	904,556,600	2,085,084,983	1,042,542,492	1,821,531,139
Fraser	729,829,900	1,627,086,058	813,543,029	1,466,063,851
Memphis	27,648,500	57,298,172	28,649,086	55,425,719
Mount Clemens	557,564,006	1,243,461,564	621,730,782	1,127,041,888
New Baltimore	652,167,715	1,433,416,961	716,708,481	1,315,559,816
Richmond	285,630,600	647,553,723	323,776,862	574,479,974
Roseville	1,559,532,200	3,445,443,475	1,722,721,738	3,156,839,143
St. Clair Shores	2,865,459,353	6,361,646,235	3,180,823,118	5,743,345,812
Sterling Heights	7,066,612,100	15,630,688,843	7,815,344,422	14,258,744,572
Utica	299,208,920	650,016,205	325,008,103	605,095,400
Warren	5,480,911,795	12,399,196,331	6,199,598,166	11,024,532,821
<b>Townships</b>				
Armada	375,930,050	847,859,346	423,929,673	761,929,728
Bruce	770,013,022	1,725,642,175	862,821,088	1,553,129,939
Chesterfield	2,673,196,400	5,905,350,824	2,952,675,412	5,408,657,171
Clinton	4,589,971,200	10,165,714,098	5,082,857,049	9,255,222,975
Harrison	1,479,165,400	3,292,329,937	1,646,164,969	2,965,803,474
Grosse Pte Shores	16,616,400	37,264,858	18,632,429	33,400,812
Lenox	499,250,216	1,116,166,192	558,083,096	1,004,432,470
Macomb	5,792,455,340	12,831,346,130	6,415,673,065	11,619,824,003
Ray	334,087,400	722,523,486	361,261,743	675,388,924
Richmond	265,573,425	581,095,658	290,547,829	534,686,650
Shelby	5,518,509,910	12,305,490,135	6,152,745,068	11,180,465,705
Washington	2,237,079,850	4,945,848,933	2,472,924,467	4,480,532,509
<b>Total County</b>	<b>45,240,300,402</b>	<b>100,625,134,832</b>	<b>50,312,567,416</b>	<b>91,141,813,019</b>

**Required Percent Increase to 50% of 2024 True Cash Value**

**11.21%**

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL AGRICULTURAL CLASS**

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 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	37,929,400	48.72%	77,851,806	38,925,903	76,314,679
Bruce	21,854,900	48.50%	45,061,649	22,530,825	44,153,638
Chesterfield	8,462,700	43.89%	19,281,613	9,640,807	17,059,620
Clinton	-		-		-
Harrison	-		-		-
Grosse Pte Shores	-		-		-
Lenox	47,832,500	43.20%	110,723,380	55,361,690	96,108,128
Macomb	12,604,600	48.28%	26,107,291	13,053,646	25,225,417
Ray	42,802,800	45.89%	93,272,608	46,636,304	85,945,689
Richmond	44,397,000	51.28%	86,577,613	43,288,807	89,263,419
Shelby	-		-		-
Washington	16,670,300	49.72%	33,528,359	16,764,180	33,398,367
<b>Total County</b>	<b>232,554,200</b>	<b>47.23%</b>	<b>492,404,319</b>	<b>246,202,160</b>	<b>467,468,957</b>

**Required Percent Increase to 50% of 2024 True Cash Value**

**5.87%**

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL COMMERCIAL CLASS**

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>					
Center Line	74,456,100	48.87%	152,355,433	76,177,717	149,436,569
Eastpointe	120,645,600	41.68%	289,456,814	144,728,407	243,686,742
Fraser	127,098,000	44.74%	284,081,359	142,040,680	254,566,780
Memphis	4,757,100	46.78%	10,169,089	5,084,545	9,577,585
Mount Clemens	127,006,378	45.08%	281,735,532	140,867,766	256,683,518
New Baltimore	57,893,500	45.78%	126,460,245	63,230,123	115,887,997
Richmond	47,319,300	38.92%	121,580,935	60,790,468	94,956,882
Roseville	358,156,700	47.17%	759,289,167	379,644,584	725,694,967
St. Clair Shores	338,848,800	47.08%	719,729,822	359,864,911	680,191,448
Sterling Heights	1,085,078,900	46.80%	2,318,544,658	1,159,272,329	2,181,447,417
Utica	158,182,400	48.08%	328,998,336	164,499,168	318,490,086
Warren	795,697,050	45.32%	1,755,730,472	877,865,236	1,596,945,772
<b>Townships</b>					
Armada	16,904,100	44.81%	37,723,946	18,861,973	33,861,115
Bruce	23,962,600	41.93%	57,149,058	28,574,529	48,139,250
Chesterfield	315,895,800	47.08%	670,976,636	335,488,318	634,829,057
Clinton	938,187,600	46.52%	2,016,740,327	1,008,370,164	1,902,357,136
Harrison	140,342,000	43.33%	323,891,069	161,945,535	281,871,683
Grosse Pte Shores	-	-	-	-	-
Lenox	81,423,800	44.91%	181,304,387	90,652,194	163,712,427
Macomb	334,560,140	47.44%	705,227,951	352,613,976	674,027,002
Ray	10,261,500	46.60%	22,020,386	11,010,193	20,549,935
Richmond	7,012,600	41.54%	16,881,560	8,440,780	14,147,914
Shelby	783,086,200	45.79%	1,710,168,596	855,084,298	1,584,068,961
Washington	191,979,300	42.31%	453,744,505	226,872,253	384,861,529
<b>Total County</b>	<b>6,138,755,468</b>	<b>46.00%</b>	<b>13,343,960,283</b>	<b>6,671,980,142</b>	<b>12,369,991,772</b>

**Required Percent Increase to 50% of 2024 True Cash Value**

**8.69%**



**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL INDUSTRIAL CLASS**

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>					
Center Line	23,634,200	45.29%	52,184,147	26,092,074	47,411,958
Eastpointe	3,495,000	42.92%	8,143,057	4,071,529	7,063,620
Fraser	108,863,500	43.23%	251,823,965	125,911,983	219,068,309
Memphis	472,900	47.72%	990,989	495,495	947,184
Mount Clemens	47,945,400	42.72%	112,231,742	56,115,871	96,259,662
New Baltimore	20,836,400	42.64%	48,865,854	24,432,927	41,823,998
Richmond	6,942,900	39.74%	17,470,810	8,735,405	13,932,252
Roseville	89,225,400	45.29%	197,009,053	98,504,527	179,735,255
St. Clair Shores	13,546,400	47.30%	28,639,323	14,319,662	27,100,209
Sterling Heights	625,891,400	47.22%	1,325,479,458	662,739,729	1,261,887,142
Utica	2,658,600	45.61%	5,828,985	2,914,493	5,388,371
Warren	836,262,930	46.06%	1,815,594,724	907,797,362	1,674,463,681
<b>Townships</b>					
Armada	18,545,800	46.61%	39,789,316	19,894,658	37,134,052
Bruce	77,060,100	42.01%	183,432,754	91,716,377	154,545,688
Chesterfield	197,405,100	46.97%	420,279,114	210,139,557	396,043,222
Clinton	286,298,400	43.59%	656,798,348	328,399,174	577,510,877
Harrison	47,852,000	44.62%	107,243,389	53,621,695	95,865,473
Grosse Pte Shores	-	-	-	-	-
Lenox	26,874,400	49.03%	54,812,156	27,406,078	54,032,857
Macomb	91,960,300	46.97%	195,785,182	97,892,591	184,487,536
Ray	7,820,700	50.88%	15,370,873	7,685,437	15,777,209
Richmond	2,338,700	44.68%	5,234,333	2,617,167	4,704,685
Shelby	338,995,200	46.36%	731,223,469	365,611,735	681,704,769
Washington	39,233,100	46.27%	84,791,658	42,395,829	78,873,658
<b>Total County</b>	<b>2,914,158,830</b>	<b>45.83%</b>	<b>6,359,022,699</b>	<b>3,179,511,350</b>	<b>5,855,761,667</b>

**Required Percent Increase to 50% of 2024 True Cash Value**

**9.11%**

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL RESIDENTIAL CLASS**

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>					
Center Line	161,239,800	44.41%	363,070,930	181,535,465	322,829,997
Eastpointe	780,416,000	43.66%	1,787,485,112	893,742,556	1,570,780,777
Fraser	493,868,400	45.26%	1,091,180,734	545,590,367	992,428,762
Memphis	22,418,500	48.59%	46,138,094	23,069,047	44,900,950
Mount Clemens	382,612,228	45.04%	849,494,290	424,747,145	774,098,708
New Baltimore	573,437,815	45.58%	1,258,090,862	629,045,431	1,157,847,821
Richmond	231,368,400	45.50%	508,501,978	254,250,989	465,590,840
Roseville	1,112,150,100	44.68%	2,489,145,255	1,244,572,628	2,251,408,921
St. Clair Shores	2,513,064,153	44.77%	5,613,277,090	2,806,638,545	5,036,054,155
Sterling Heights	5,355,641,800	44.68%	11,986,664,727	5,993,332,364	10,815,410,013
Utica	138,367,920	43.90%	315,188,884	157,594,442	281,216,943
Warren	3,848,951,815	43.60%	8,827,871,135	4,413,935,568	7,753,123,368
<b>Townships</b>					
Armada	302,550,750	43.69%	692,494,278	346,247,139	614,619,882
Bruce	647,135,422	44.94%	1,439,998,714	719,999,357	1,306,291,363
Chesterfield	2,151,432,800	44.87%	4,794,813,461	2,397,406,731	4,360,725,272
Clinton	3,365,485,200	44.92%	7,492,175,423	3,746,087,712	6,775,354,962
Harrison	1,290,971,400	45.12%	2,861,195,479	1,430,597,740	2,588,066,318
Grosse Pte Shores	16,616,400	44.59%	37,264,858	18,632,429	33,400,812
Lenox	343,119,516	44.60%	769,326,269	384,663,135	690,579,058
Macomb	5,353,330,300	44.97%	11,904,225,706	5,952,112,853	10,736,084,048
Ray	273,202,400	46.16%	591,859,619	295,929,810	553,116,091
Richmond	211,825,125	44.84%	472,402,152	236,201,076	426,570,632
Shelby	4,396,428,510	44.57%	9,864,098,070	4,932,049,035	8,914,691,975
Washington	1,989,197,150	45.48%	4,373,784,411	2,186,892,206	3,983,398,955
<b>Total County</b>	<b>35,954,831,904</b>	<b>44.70%</b>	<b>80,429,747,531</b>	<b>40,214,873,766</b>	<b>72,448,590,623</b>

**Required Percent Increase to 50% of 2024 True Cash Value**

**11.85%**

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL PERSONAL PROPERTY\***

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>					
Center Line	13,180,800	50.00%	26,361,611	13,180,806	26,361,600
Eastpointe	42,193,800	50.00%	84,391,491	42,195,746	84,495,795
Fraser	27,453,600	50.00%	54,907,162	27,453,581	54,907,200
Memphis	2,213,700	50.00%	4,427,400	2,213,700	4,427,400
Mount Clemens	24,713,589	50.00%	49,426,832	24,713,416	49,542,882
New Baltimore	13,008,317	50.00%	26,016,552	13,008,276	26,016,156
Richmond	9,561,400	50.00%	19,123,143	9,561,572	19,122,800
Roseville	77,574,700	50.00%	155,151,875	77,575,938	155,192,134
St. Clair Shores	66,222,400	50.00%	132,435,646	66,217,823	132,816,251
Sterling Heights	243,973,490	50.00%	487,947,091	243,973,546	488,102,092
Utica	20,207,700	50.00%	40,415,338	20,207,669	40,415,338
Warren	413,595,367	50.00%	827,252,455	413,626,228	827,771,152
<b>Townships</b>					
Armada	102,448,400	50.00%	204,896,816	102,448,408	204,906,999
Bruce	49,148,100	50.00%	98,296,223	49,148,112	98,296,200
Chesterfield	85,748,400	50.00%	171,496,906	85,748,453	171,496,800
Clinton	148,942,900	50.00%	297,889,489	148,944,745	297,912,071
Harrison	31,904,800	50.00%	63,812,412	31,906,206	63,820,042
Grosse Pte Shores	281,100	50.00%	562,200	281,100	565,435
Lenox	57,725,900	50.00%	115,451,925	57,725,963	115,455,048
Macomb	120,096,390	50.00%	240,192,226	120,096,113	240,717,209
Ray	47,386,800	50.00%	94,773,569	47,386,785	94,773,600
Richmond	37,771,500	50.00%	75,542,882	37,771,441	75,557,689
Shelby	169,855,300	50.00%	339,710,600	169,855,300	339,733,801
Washington	115,215,400	50.00%	230,425,958	115,212,979	230,436,200
<b>Total County</b>	<b>1,920,423,853</b>	<b>50.00%</b>	<b>3,840,907,802</b>	<b>1,920,453,901</b>	<b>3,842,841,894</b>

\* The 2024 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP) and commercial personal property. 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.

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL COMMERCIAL PERSONAL PROPERTY\***

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>					
Center Line	6,796,400	50.00%	13,592,800	6,796,400	13,592,800
Eastpointe	9,304,600	49.99%	18,612,923	9,306,462	18,713,998
Fraser	11,063,100	50.00%	22,126,200	11,063,100	22,126,200
Memphis	228,700	50.00%	457,400	228,700	457,400
Mount Clemens	11,175,689	50.00%	22,351,378	11,175,689	22,369,274
New Baltimore	3,978,517	50.00%	7,957,034	3,978,517	7,957,034
Richmond	4,501,900	50.00%	9,003,800	4,501,900	9,003,800
Roseville	35,590,300	50.00%	71,180,600	35,590,300	71,223,334
St. Clair Shores	23,030,000	50.01%	46,050,790	23,025,395	46,431,451
Sterling Heights	96,867,990	50.00%	193,735,980	96,867,990	193,891,092
Utica	13,397,000	50.00%	26,794,000	13,397,000	26,794,000
Warren	215,882,495	49.99%	431,851,360	215,925,680	432,283,731
<b>Townships</b>					
Armada	4,998,700	50.00%	9,997,400	4,998,700	9,997,400
Bruce	6,655,000	50.00%	13,310,000	6,655,000	13,310,000
Chesterfield	36,538,700	50.00%	73,077,400	36,538,700	73,077,400
Clinton	74,033,900	50.00%	148,067,800	74,033,900	148,067,800
Harrison	13,625,400	50.00%	27,250,800	13,625,400	27,245,350
Grosse Pte Shores	34,200	50.00%	68,400	34,200	68,454
Lenox	8,119,000	50.00%	16,238,000	8,119,000	16,241,248
Macomb	37,890,290	50.00%	75,780,580	37,890,290	75,993,361
Ray	4,196,900	50.00%	8,393,800	4,196,900	8,393,800
Richmond	1,214,400	50.00%	2,428,800	1,214,400	2,428,800
Shelby	57,989,300	50.00%	115,978,600	57,989,300	116,001,801
Washington	13,494,800	50.00%	26,989,600	13,494,800	26,995,000
<b>Total County</b>	<b>690,607,281</b>	<b>50.00%</b>	<b>1,381,295,445</b>	<b>690,647,723</b>	<b>1,382,664,528</b>

\* The 2024 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP) and commercial personal property. 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.

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL INDUSTRIAL PERSONAL PROPERTY\***

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>					
Center Line	272,400	50.00%	544,800	272,400	544,800
Eastpointe	402,700	50.00%	805,400	402,700	808,797
Fraser	4,948,300	50.00%	9,896,600	4,948,300	9,896,600
Memphis	1,386,800	50.00%	2,773,600	1,386,800	2,773,600
Mount Clemens	2,257,900	50.00%	4,515,800	2,257,900	4,613,608
New Baltimore	1,196,600	50.00%	2,393,200	1,196,600	2,392,722
Richmond	374,400	49.98%	749,100	374,550	748,800
Roseville	5,685,200	49.99%	11,372,675	5,686,338	11,370,400
St. Clair Shores	-		-	-	-
Sterling Heights	21,878,900	50.00%	43,757,800	21,878,900	43,757,800
Utica	155,300	50.01%	310,538	155,269	310,538
Warren	30,808,064	50.02%	61,591,491	30,795,746	61,677,805
<b>Townships</b>					
Armada	2,827,700	50.00%	5,655,400	2,827,700	5,665,599
Bruce	983,000	49.99%	1,966,393	983,197	1,966,000
Chesterfield	14,876,000	50.00%	29,752,000	14,876,000	29,752,000
Clinton	9,243,000	49.99%	18,489,698	9,244,849	18,486,000
Harrison	3,603,800	50.00%	7,207,600	3,603,800	7,223,492
Grosse Pte Shores	-		-	-	-
Lenox	11,426,800	50.00%	22,853,600	11,426,800	22,853,600
Macomb	4,046,200	50.00%	8,092,400	4,046,200	8,090,782
Ray	-		-	-	-
Richmond	52,400	50.04%	104,716	52,358	104,884
Shelby	13,651,500	50.00%	27,303,000	13,651,500	27,303,000
Washington	26,121,900	50.00%	52,243,800	26,121,900	52,243,800
<b>Total County</b>	<b>156,198,864</b>	<b>50.00%</b>	<b>312,379,611</b>	<b>156,189,806</b>	<b>312,584,627</b>

\* The 2024 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP) and commercial personal property. 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.

**2023 STUDY REPORT FOR 2024 EQUALIZED VALUES  
RECAP OF L-4018's**

**TOTAL UTILITY PERSONAL PROPERTY**

<b>Government Unit</b>	<b>2023 Assessment</b>	<b>Ratio</b>	<b>2024 True Cash Value</b>	<b>2024 50% of True Cash Value</b>	<b>Previous Year Ending True Cash Value (2023 L-4023)</b>
<b>Cities</b>					
Center Line	6,112,000	50.00%	12,224,011	6,112,006	12,224,000
Eastpointe	32,486,500	50.00%	64,973,168	32,486,584	64,973,000
Fraser	11,442,200	50.00%	22,884,362	11,442,181	22,884,400
Memphis	598,200	50.00%	1,196,400	598,200	1,196,400
Mount Clemens	11,280,000	50.00%	22,559,654	11,279,827	22,560,000
New Baltimore	7,833,200	50.00%	15,666,318	7,833,159	15,666,400
Richmond	4,685,100	50.00%	9,370,243	4,685,122	9,370,200
Roseville	36,299,200	50.00%	72,598,600	36,299,300	72,598,400
St. Clair Shores	43,192,400	50.00%	86,384,856	43,192,428	86,384,800
Sterling Heights	125,226,600	50.00%	250,453,311	125,226,656	250,453,200
Utica	6,655,400	50.00%	13,310,800	6,655,400	13,310,800
Warren	166,904,808	50.00%	333,809,604	166,904,802	333,809,616
<b>Townships</b>					
Armada	94,622,000	50.00%	189,244,016	94,622,008	189,244,000
Bruce	41,510,100	50.00%	83,019,830	41,509,915	83,020,200
Chesterfield	34,333,700	50.00%	68,667,506	34,333,753	68,667,400
Clinton	65,666,000	50.00%	131,331,991	65,665,996	131,358,271
Harrison	14,675,600	50.00%	29,354,012	14,677,006	29,351,200
Grosse Pte Shores	246,900	50.00%	493,800	246,900	496,981
Lenox	38,180,100	50.00%	76,360,325	38,180,163	76,360,200
Macomb	78,159,900	50.00%	156,319,246	78,159,623	156,633,066
Ray	43,189,900	50.00%	86,379,769	43,189,885	86,379,800
Richmond	36,504,700	50.00%	73,009,366	36,504,683	73,024,005
Shelby	98,214,500	50.00%	196,429,000	98,214,500	196,429,000
Washington	75,598,700	50.00%	151,192,558	75,596,279	151,197,400
<b>Total County</b>	<b>1,073,617,708</b>	<b>50.00%</b>	<b>2,147,232,746</b>	<b>1,073,616,373</b>	<b>2,147,592,739</b>

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

County Name <b>MACOMB COUNTY</b>		City/Township Name <b>ENTIRE MACOMB COUNTY</b>			Study Year <b>2023</b>	Equalization Year <b>2024</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	232,554,200				47.23%	492,404,319	AS
200 Commercial	6,138,755,468				46.00%	13,343,960,283	AS
300 Industrial	2,914,158,830				45.83%	6,359,022,699	AS
400 Residential	35,954,831,904				44.70%	80,429,747,531	SS
500 Timber-Cutover	0				0.00%	0	NC
600 Developmental	0				0.00%	0	NC
<b>TOTAL - REAL</b>	<b>45,240,300,402</b>				<b>44.96%</b>	<b>100,625,134,832</b>	

SS Sales Study      CS Combined Sales & Appraisal Study      AS Appraisal Study      RV Record Verification  
 NC None Classed      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 <b>MACOMB COUNTY</b>		City/Township Name <b>ENTIRE MACOMB COUNTY</b>			Study Year <b>2023</b>	Equalization Year <b>2024</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	0				0.00%	0	NC
250 Commercial	690,607,281				50.00%	1,381,295,445	RV
350 Industrial	156,198,864				50.00%	312,379,611	RV
450 Residential	0				0.00%	0	NC
550 Utility	1,073,617,708				50.00%	2,147,232,746	OH
<b>TOTAL - PERSONAL</b>	<b>1,920,423,853</b>				<b>50.00%</b>	<b>3,840,907,802</b>	

SS Sales Study      CS Combined Sales & Appraisal Study      AS Appraisal Study      RV Record Verification  
 NC None Classed      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		City or Township			Year		
MACOMB COUNTY		CENTER LINE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	74,456,100	30	19,768,957	9,661,300	48.87	152,355,433	AS
Industrial	23,634,200	5	2,481,128	1,123,800	45.29	52,184,147	AS
Residential	161,239,800	243	0	0	44.41	363,070,930	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>259,330,100</b>					<b>567,610,510</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		CENTER LINE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	6,796,400	24	7,466,024	3,733,200	50.00	13,592,800	RV
Ind. Personal	272,400	2	544,756	272,400	50.00	544,800	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	6,112,000	5	12,224,011	6,112,000	50.00	12,224,011	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>13,180,800</b>					<b>26,361,611</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		EASTPOINTE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	120,645,600	91	26,956,212	11,236,600	41.68	289,456,814	AS
Industrial	3,495,000	5	2,517,471	1,080,500	42.92	8,143,057	AS
Residential	780,416,000	1,497	0	0	43.66	1,787,485,112	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>904,556,600</b>					<b>2,085,084,983</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		EASTPOINTE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	9,304,600	82	7,559,394	3,779,100	49.99	18,612,923	RV
Ind. Personal	402,700	2	366,985	183,500	50.00	805,400	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	32,486,500	6	64,973,168	32,486,500	50.00	64,973,168	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>42,193,800</b>					<b>84,391,491</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		FRASER			2023/2024		
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	50.00	0	NC
Commercial	127,098,000	57	47,320,691	21,173,100	44.74	284,081,359	AS
Industrial	108,863,500	32	52,576,659	22,730,700	43.23	251,823,965	AS
Residential	493,868,400	462	0	0	45.26	1,091,180,734	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>729,829,900</b>					<b>1,627,086,058</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township		Year			
MACOMB COUNTY		FRASER		2023/2024			
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	11,063,100	19	6,252,902	3,126,400	50.00	22,126,200	RV
Ind. Personal	4,948,300	6	3,414,300	1,707,100	50.00	9,896,600	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	11,442,200	3	22,884,362	11,442,200	50.00	22,884,362	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>27,453,600</b>					<b>54,907,162</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		MEMPHIS			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	4,757,100	9	2,748,276	1,285,700	46.78	10,169,089	AS
Industrial	472,900	1	990,921	472,900	47.72	990,989	AS
Residential	22,418,500	17	0	0	48.59	46,138,094	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>27,648,500</b>					<b>57,298,172</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		MEMPHIS			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	228,700	1	276,225	138,100	50.00	457,400	RV
Ind. Personal	1,386,800	1	2,773,538	1,386,800	50.00	2,773,600	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	598,200	1	579,359	289,700	50.00	1,196,400	RV
<b>TOTAL - PERSONAL</b>	<b>2,213,700</b>					<b>4,427,400</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		MT CLEMENS			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	127,006,378	61	23,598,075	10,639,000	45.08	281,735,532	AS
Industrial	47,945,400	19	29,671,910	12,674,400	42.72	112,231,742	AS
Residential	382,612,228	459	0	0	45.04	849,494,290	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>557,564,006</b>					<b>1,243,461,564</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		MT CLEMENS			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	11,175,689	33	12,894,224	6,447,100	50.00	22,351,378	RV
Ind. Personal	2,257,900	1	1,226,228	613,100	50.00	4,515,800	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	11,280,000	4	22,559,654	11,280,000	50.00	22,559,654	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>24,713,589</b>					<b>49,426,832</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		NEW BALTIMORE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	57,893,500	32	43,398,366	19,867,900	45.78	126,460,245	AS
Industrial	20,836,400	15	10,219,547	4,358,100	42.64	48,865,854	AS
Residential	573,437,815	263	0	0	45.58	1,258,090,862	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>652,167,715</b>					<b>1,433,416,961</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		NEW BALTIMORE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	3,978,517	5	2,780,507	1,390,200	50.00	7,957,034	RV
Ind. Personal	1,196,600	2	507,235	253,600	50.00	2,393,200	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	7,833,200	2	15,666,318	7,833,200	50.00	15,666,318	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>13,008,317</b>					<b>26,016,552</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		RICHMOND CITY			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	47,319,300	35	24,299,468	9,456,700	38.92	121,580,935	AS
Industrial	6,942,900	9	5,406,218	2,148,600	39.74	17,470,810	AS
Residential	231,368,400	227	0	0	45.50	508,501,978	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>285,630,600</b>					<b>647,553,723</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township		Year			
MACOMB COUNTY		RICHMOND CITY		2023/2024			
Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	4,501,900	19	6,391,155	3,195,600	50.00	9,003,800	RV
Ind. Personal	374,400	1	218,084	109,000	49.98	749,100	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	4,685,100	4	9,370,243	4,685,100	50.00	9,370,243	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>9,561,400</b>					<b>19,123,143</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		ROSEVILLE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	358,156,700	79	45,146,739	21,293,800	47.17	759,289,167	AS
Industrial	89,225,400	20	18,028,315	8,164,600	45.29	197,009,053	AS
Residential	1,112,150,100	1,901	0	0	44.68	2,489,145,255	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>1,559,532,200</b>					<b>3,445,443,475</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		ROSEVILLE			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	35,590,300	145	38,534,967	19,266,300	50.00	71,180,600	RV
Ind. Personal	5,685,200	1	105,822	52,900	49.99	11,372,675	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	36,299,200	6	72,598,600	36,299,200	50.00	72,598,600	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>77,574,700</b>					<b>155,151,875</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		ST CLAIR SHORES			2023/2024		
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	50.00	0	NC
Commercial	338,848,800	75	37,685,520	17,743,000	47.08	719,729,822	AS
Industrial	13,546,400	6	620,057	293,300	47.30	28,639,323	AS
Residential	2,513,064,153	2,532	0	0	44.77	5,613,277,090	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>2,865,459,353</b>					<b>6,361,646,235</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		ST CLAIR SHORES			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	23,030,000	47	18,296,128	9,149,900	50.01	46,050,790	RV
Ind. Personal	0	0	0	0	50.00	0	ES
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	43,192,400	8	86,384,856	43,192,400	50.00	86,384,856	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>66,222,400</b>					<b>132,435,646</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		STERLING HEIGHTS			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	1,085,078,900	87	116,205,979	54,383,800	46.80	2,318,544,658	AS
Industrial	625,891,400	50	58,385,656	27,571,500	47.22	1,325,479,458	AS
Residential	5,355,641,800	3,379	0	0	44.68	11,986,664,727	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>7,066,612,100</b>					<b>15,630,688,843</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		STERLING HEIGHTS			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	96,867,990	97	45,372,347	22,686,000	50.00	193,735,980	RV
Ind. Personal	21,878,900	20	20,615,895	10,308,100	50.00	43,757,800	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	125,226,600	10	250,453,311	125,226,600	50.00	250,453,311	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>243,973,490</b>					<b>487,947,091</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		UTICA			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	158,182,400	33	14,418,191	6,932,900	48.08	328,998,336	AS
Industrial	2,658,600	6	2,373,667	1,082,700	45.61	5,828,985	AS
Residential	138,367,920	140	0	0	43.90	315,188,884	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>299,208,920</b>					<b>650,016,205</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		UTICA			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	13,397,000	18	7,657,497	3,828,900	50.00	26,794,000	RV
Ind. Personal	155,300	1	310,518	155,300	50.01	310,538	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	6,655,400	3	6,820,878	3,410,500	50.00	13,310,800	RV
<b>TOTAL - PERSONAL</b>	<b>20,207,700</b>					<b>40,415,338</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		WARREN			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	795,697,050	102	48,892,597	22,157,540	45.32	1,755,730,472	AS
Industrial	836,262,930	101	37,994,506	17,500,570	46.06	1,815,594,724	AS
Residential	3,848,951,815	4,946	0	0	43.60	8,827,871,135	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>5,480,911,795</b>					<b>12,399,196,331</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township		Year			
MACOMB COUNTY		WARREN		2023/2024			
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	215,882,495	98	34,163,072	17,076,584	49.99	431,851,360	RV
Ind. Personal	30,808,064	30	24,487,410	12,248,361	50.02	61,591,491	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	166,904,808	24	333,809,604	166,904,808	50.00	333,809,604	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>413,595,367</b>					<b>827,252,455</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township				Year	
MACOMB COUNTY		ARMADA TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s 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	37,929,400	36	13,521,690	6,587,100	48.72	77,851,806	AS
Commercial	16,904,100	18	10,846,360	4,860,200	44.81	37,723,946	AS
Industrial	18,545,800	6	1,564,838	729,300	46.61	39,789,316	AS
Residential	302,550,750	144	0	0	43.69	692,494,278	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>375,930,050</b>					<b>847,859,346</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		ARMADA TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	4,998,700	16	9,075,468	4,537,800	50.00	9,997,400	RV
Ind. Personal	2,827,700	3	2,380,630	1,190,400	50.00	5,655,400	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	94,622,000	12	189,244,016	94,622,000	50.00	189,244,016	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>102,448,400</b>					<b>204,896,816</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township				Year	
MACOMB COUNTY		BRUCE TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s 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	21,854,900	19	6,859,456	3,326,800	48.50	45,061,649	AS
Commercial	23,962,600	14	7,957,232	3,336,400	41.93	57,149,058	AS
Industrial	77,060,100	15	11,701,798	4,916,100	42.01	183,432,754	AS
Residential	647,135,422	344	0	0	44.94	1,439,998,714	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>770,013,022</b>					<b>1,725,642,175</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		BRUCE TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	6,655,000	9	4,723,487	2,361,800	50.00	13,310,000	RV
Ind. Personal	983,000	6	1,099,769	549,800	49.99	1,966,393	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	41,510,100	14	83,019,830	41,510,100	50.00	83,019,830	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>49,148,100</b>					<b>98,296,223</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		CHESTERFIELD TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	8,462,700	13	3,047,670	1,337,700	43.89	19,281,613	AS
Commercial	315,895,800	73	60,701,493	28,576,000	47.08	670,976,636	AS
Industrial	197,405,100	38	38,614,313	18,138,200	46.97	420,279,114	AS
Residential	2,151,432,800	1,302	0	0	44.87	4,794,813,461	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>2,673,196,400</b>					<b>5,905,350,824</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		CHESTERFIELD TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	36,538,700	65	32,663,146	16,331,600	50.00	73,077,400	RV
Ind. Personal	14,876,000	9	7,167,041	3,583,600	50.00	29,752,000	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	34,333,700	13	68,667,506	34,333,700	50.00	68,667,506	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>85,748,400</b>					<b>171,496,906</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		CLINTON TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	938,187,600	106	95,904,129	44,613,500	46.52	2,016,740,327	AS
Industrial	286,298,400	52	45,980,057	20,043,900	43.59	656,798,348	AS
Residential	3,365,485,200	2,553	0	0	44.92	7,492,175,423	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>4,589,971,200</b>					<b>10,165,714,098</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		CLINTON TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	74,033,900	201	62,317,960	31,156,800	50.00	148,067,800	RV
Ind. Personal	9,243,000	15	5,140,912	2,569,900	49.99	18,489,698	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	65,666,000	15	131,331,991	65,666,000	50.00	131,331,991	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>148,942,900</b>					<b>297,889,489</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		HARRISON TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	140,342,000	44	36,729,509	15,916,200	43.33	323,891,069	AS
Industrial	47,852,000	23	19,392,585	8,653,600	44.62	107,243,389	AS
Residential	1,290,971,400	916	0	0	45.12	2,861,195,479	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>1,479,165,400</b>					<b>3,292,329,937</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		HARRISON TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	13,625,400	13	5,354,590	2,677,400	50.00	27,250,800	RV
Ind. Personal	3,603,800	3	1,247,266	623,600	50.00	7,207,600	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	14,675,600	2	29,354,012	14,675,600	50.00	29,354,012	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>31,904,800</b>					<b>63,812,412</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		GROSSE POINTE SHORES			2023/2024		
Assessment Roll Classification		Sample			% Ratio		Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	
Agricultural	0	0	0	0	50.00	0	NC
Commercial	0	0	0	0	50.00	0	NC
Industrial	0	0	0	0	50.00	0	NC
Residential	16,616,400	85	0	0	44.59	37,264,858	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>16,616,400</b>					<b>37,264,858</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		GROSSE POINTE SHORES			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	34,200	1	68,400	34,200	50.00	68,400	RV
Ind. Personal	0	0	0	0	50.00	0	NC
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	246,900	2	493,800	246,900	50.00	493,800	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>281,100</b>					<b>562,200</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township				Year	
MACOMB COUNTY		LENOX TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s 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	47,832,500	33	13,124,549	5,669,800	43.20	110,723,380	AS
Commercial	81,423,800	38	32,007,241	14,373,200	44.91	181,304,387	AS
Industrial	26,874,400	14	20,732,422	10,164,900	49.03	54,812,156	AS
Residential	343,119,516	226	0	0	44.60	769,326,269	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>499,250,216</b>					<b>1,116,166,192</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township				Year	
MACOMB COUNTY		LENOX TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	8,119,000	9	10,620,813	5,310,600	50.00	16,238,000	RV
Ind. Personal	11,426,800	4	10,627,386	5,313,800	50.00	22,853,600	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	38,180,100	22	76,360,325	38,180,100	50.00	76,360,325	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>57,725,900</b>					<b>115,451,925</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township				Year	
MACOMB COUNTY		MACOMB TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s 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	12,604,600	7	2,238,858	1,081,000	48.28	26,107,291	AS
Commercial	334,560,140	36	57,986,629	27,509,300	47.44	705,227,951	AS
Industrial	91,960,300	14	12,676,834	5,954,600	46.97	195,785,182	AS
Residential	5,353,330,300	2,289	0	0	44.97	11,904,225,706	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>5,792,455,340</b>					<b>12,831,346,130</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		MACOMB TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	37,890,290	44	19,845,576	9,923,200	50.00	75,780,580	RV
Ind. Personal	4,046,200	2	938,172	469,100	50.00	8,092,400	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	78,159,900	21	156,319,246	78,159,900	50.00	156,319,246	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>120,096,390</b>					<b>240,192,226</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township				Year	
MACOMB COUNTY		RAY TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s 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	42,802,800	28	8,691,503	3,988,400	45.89	93,272,608	AS
Commercial	10,261,500	19	4,095,313	1,908,600	46.60	22,020,386	AS
Industrial	7,820,700	10	2,495,858	1,270,000	50.88	15,370,873	AS
Residential	273,202,400	97	0	0	46.16	591,859,619	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>334,087,400</b>					<b>722,523,486</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township				Year	
MACOMB COUNTY		RAY TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	4,196,900	12	3,891,414	1,945,600	50.00	8,393,800	RV
Ind. Personal	0	0	0	0	50.00	0	ES
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	43,189,900	24	86,379,769	43,189,900	50.00	86,379,769	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>47,386,800</b>					<b>94,773,569</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township				Year	
MACOMB COUNTY		RICHMOND TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s 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	44,397,000	36	9,417,676	4,829,300	51.28	86,577,613	AS
Commercial	7,012,600	8	4,364,404	1,812,800	41.54	16,881,560	AS
Industrial	2,338,700	7	1,927,817	861,300	44.68	5,234,333	AS
Residential	211,825,125	82	0	0	44.84	472,402,152	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>265,573,425</b>					<b>581,095,658</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		RICHMOND TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	1,214,400	7	1,069,367	534,700	50.00	2,428,800	RV
Ind. Personal	52,400	1	104,712	52,400	50.04	104,716	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	36,504,700	18	73,009,366	36,504,700	50.00	73,009,366	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>37,771,500</b>					<b>75,542,882</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township				Year	
MACOMB COUNTY		SHELBY TWP				2023/2024	
Assessment Roll Classification		Sample			% Ratio Assessment s 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	50.00	0	NC
Commercial	783,086,200	58	50,790,808	23,258,500	45.79	1,710,168,596	AS
Industrial	338,995,200	58	64,922,472	30,097,700	46.36	731,223,469	AS
Residential	4,396,428,510	2,168	0	0	44.57	9,864,098,070	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>5,518,509,910</b>					<b>12,305,490,135</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township		Year			
MACOMB COUNTY		SHELBY TWP		2023/2024			
Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	57,989,300	56	26,947,858	13,473,200	50.00	115,978,600	RV
Ind. Personal	13,651,500	8	28,271,933	14,136,000	50.00	27,303,000	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	98,214,500	11	184,700,154	92,350,100	50.00	196,429,000	RV
<b>TOTAL - PERSONAL</b>	<b>169,855,300</b>					<b>339,710,600</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 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		City or Township			Year		
MACOMB COUNTY		WASHINGTON TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s 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	16,670,300	15	5,359,031	2,664,300	49.72	33,528,359	AS
Commercial	191,979,300	43	40,859,819	17,288,300	42.31	453,744,505	AS
Industrial	39,233,100	17	10,182,368	4,711,600	46.27	84,791,658	AS
Residential	1,989,197,150	803	0	0	45.48	4,373,784,411	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
<b>TOTAL - REAL</b>	<b>2,237,079,850</b>					<b>4,945,848,933</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 - Personal Property**

**STATE TAX COMMISSION**

County		City or Township			Year		
MACOMB COUNTY		WASHINGTON TWP			2023/2024		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Ag. Personal	0	0	0	0	50.00	0	NC
Com. Personal	13,494,800	29	14,031,264	7,015,800	50.00	26,989,600	RV
Ind. Personal	26,121,900	3	50,639,730	25,319,900	50.00	52,243,800	RV
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	75,598,700	20	151,192,558	75,598,700	50.00	151,192,558	RV 100% Sample
<b>TOTAL - PERSONAL</b>	<b>115,215,400</b>					<b>230,425,958</b>	

SS Sales Study                      CS Combined Sales &                      AS Appraisal Study                      RV Record Verification  
 NC None Classified                      Appraisal Study                      AU Audit                      ES Estimated Values (Explain): \_\_\_\_\_  
 NW New Class                      RA Reappraisal                      CT Class Transfer                      \_\_\_\_\_

Remarks: