



# 2017 EQUALIZATION REPORT



Prepared by:

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

# 2017 MACOMB COUNTY EQUALIZATION REPORT

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## MACOMB COUNTY BOARD OF COMMISSIONERS

District 1	Andrey Duzyi
District 2	Marv Sauger
District 3	Veronica Klinefelt*
District 4	Joseph V. Romano
District 5	Rob Mijac
District 6	Jim Carabelli, Vice Chair
District 7	Don Brown
District 8	Phil Kraft
District 9	Elizabeth Lucido, Sergeant-At-Arms
District 10	Robert Leonetti**
District 11	Kathy Tocco
District 12	Bob Smith, Chair
District 13	Leon Drolet

\* *Finance Committee Chair*

\*\* *Finance Committee Vice Chair*

# LOCAL UNITS OF GOVERNMENT

## **CITIES**

Center Line  
Eastpointe  
Fraser  
Memphis  
Mount Clemens  
New Baltimore  
Richmond  
Roseville  
St. Clair Shores  
Sterling Heights  
Utica  
Warren

## **Manager/Mayor**

Dennis Champine, Manager  
Steve M. Duchane, Manager  
Wayne O'Neal, Manager  
Jim Strickland, Mayor  
Lisa Borgacz, Interim Manager  
John Dupray, Mayor  
Jon Moore, Manager  
Scott Adkins, Manager  
Michael Smith, Manager  
Mark D. Vanderpool, Manager  
Thom Dionne, Mayor  
James R. Fouts, Mayor

## **Assessor**

Thomas Monchak  
Lisa Griffin  
Debra Kopp  
Jaime Barra  
Nancy Strehl  
Emma Germain  
Colleen Cargo  
Brook Openshaw  
Teri Socia  
Dwayne McLachlan  
Nancy Strehl  
Marcia Smith

## **TOWNSHIPS**

Armada  
Bruce  
Chesterfield  
Clinton  
Harrison  
Grosse Pointe Shores  
Lenox  
Macomb  
Ray  
Richmond  
Shelby  
Washington

## **Supervisor**

John W. Paterek  
Richard Cory  
Daniel J. Acciavatti  
Robert J. Cannon  
Kenneth J. Verkest  
Mark Wollenweber, Manager  
Ronald J. Trombly Jr.  
Janet I. Dunn  
Joe Jarzyna  
Cindi Greenia  
Richard Stathakis  
Dan O'Leary

## **Assessor**

Thomas Schlichting  
Lisa Griffin  
Dean Babb  
James Elrod  
Debra Kopp  
Eric Dunlap  
Thomas Monchak  
Daniel Hickey  
Kelly Timm  
Lisa Griffin  
Matthew Schmidt  
Debra Susalla

## **VILLAGES**

Armada  
New Haven  
Romeo-Bruce  
Romeo-Washington

## **President**

Marvin Wolak  
Chris Dilbert  
Tadd Siglow

## **Assessor**

Thomas Schlichting  
Thomas Monchak  
Lisa Griffin  
Debra Susalla

**Certification of RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR**

This form is issued under the authority of MCL 211.148. Filing is mandatory.

TO: State Tax Commission  
FROM: Equalization Director of Macomb County  
RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations for Macomb County for the year 2017

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by the Michigan Compiled Laws 211.10d and the rules of the State Tax Commission.

The State Tax Commission requires a Michigan Master Assessing Officer (4) assessor certification for this county.


I am certified as a Michigan Master Assessing Officer (4) by the State Tax Commission.

The following are my total Recommended County Equalized Valuations for each separately equalized class of property in Macomb County.

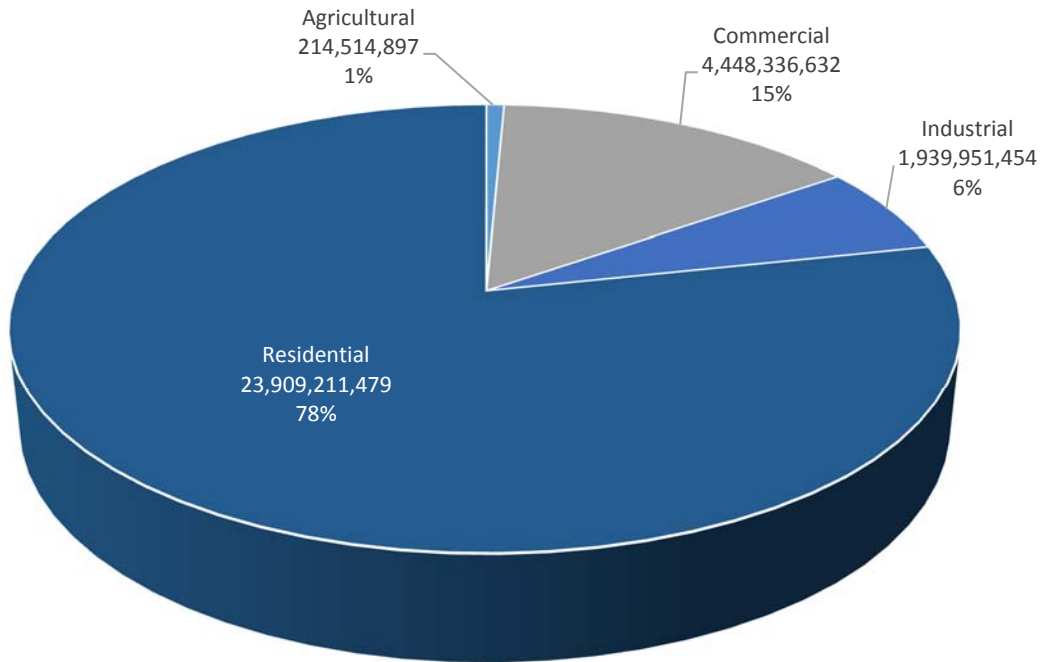
Agricultural	<u>214,514,897</u>	Timber-cutover	<u>0</u>
Commercial	<u>4,448,336,632</u>	Developmental	<u>0</u>
Industrial	<u>1,939,951,454</u>	Total Real Property	<u>30,512,014,462</u>
Residential	<u>23,909,211,479</u>	Total Personal Property	<u>1,790,227,301</u>
		Total Real and Personal Property	<u>32,302,241,763</u>

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County of Commissioners.

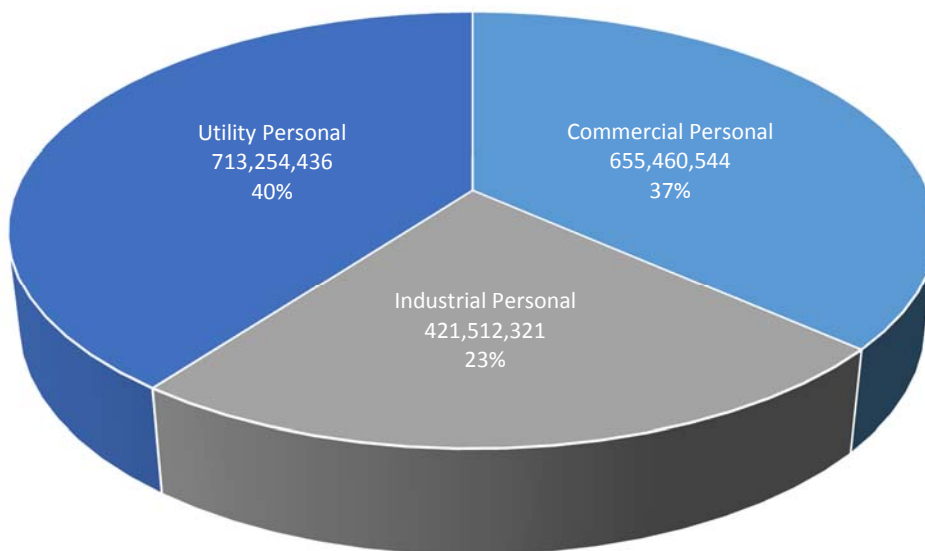
Assessment and Certification Division  
Local Assessment Review  
P.O. Box 30470  
Lansing, Michigan 48909-7971

Signature of Equalization Director 	Date April 11, 2017
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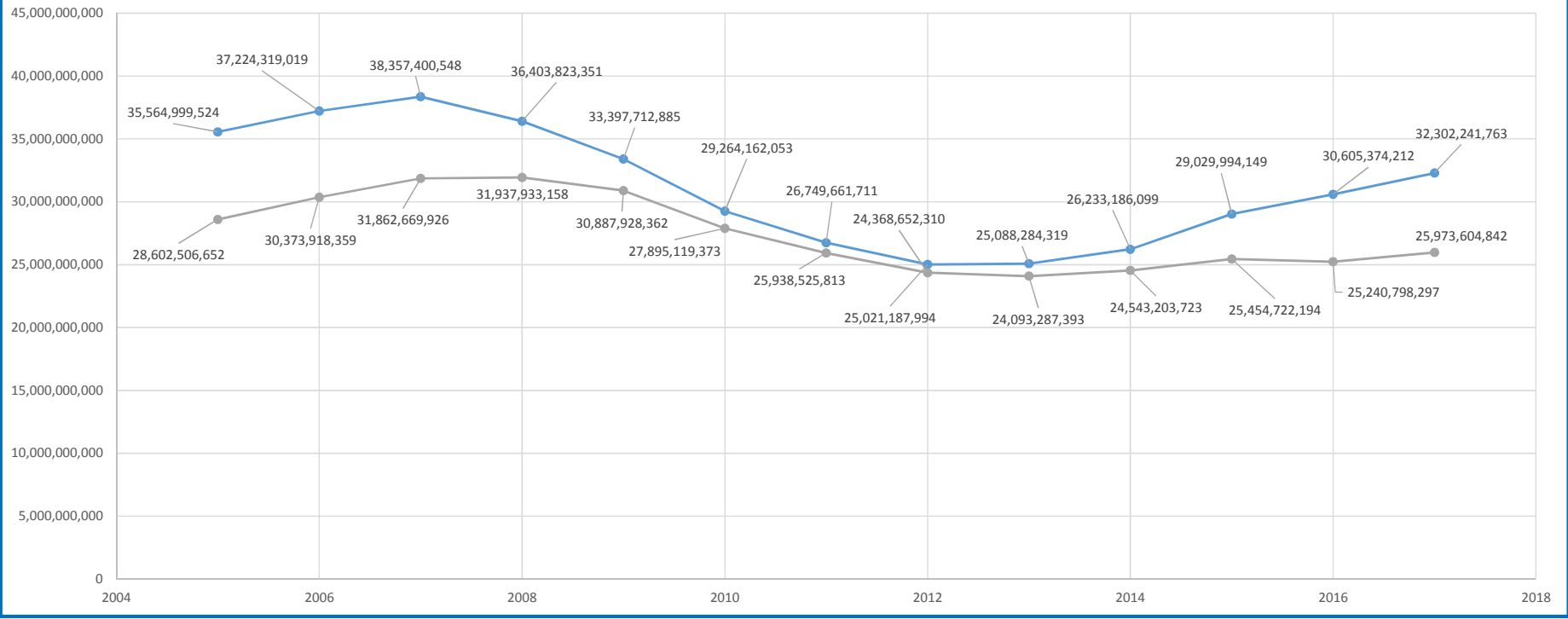
### Distribution of 2017 Equalized Value - Real Property



### 2017 Equalized Value - Personal Property Distribution



### State Equalized Value vs. Taxable Value



## 2017 RECOMMENDED COUNTY EQUALIZED VALUES (C.E.V.)

Government Unit	Real Agricultural			Real Commercial		
	Assessed Value	C.E.V	Factor to C.E.V.	Assessed	C.E.V.	Factor to C.E.V.
<b>Cities</b>						
Center Line				49,460,710	49,460,710	1.0000
Eastpointe				87,970,894	87,970,894	1.0000
Fraser				73,702,840	73,702,840	1.0000
Memphis				4,411,200	4,411,200	1.0000
Mt. Clemens				97,047,605	97,047,605	1.0000
New Baltimore				34,990,300	34,990,300	1.0000
Richmond				42,150,900	42,150,900	1.0000
Roseville				270,264,004	270,264,004	1.0000
St. Clair Shores				226,651,900	226,651,900	1.0000
Sterling Heights				806,999,100	806,999,100	1.0000
Utica				107,209,580	107,209,580	1.0000
Warren				605,853,780	605,853,780	1.0000
Total Cities				2,406,712,813	2,406,712,813	
<b>Townships</b>						
Armada	32,706,150	32,706,150	1.0000	9,931,600	9,931,600	1.0000
Bruce	18,999,170	18,999,170	1.0000	21,408,500	21,408,500	1.0000
Chesterfield	6,993,920	6,993,920	1.0000	219,302,250	219,302,250	1.0000
Clinton				746,588,100	746,588,100	1.0000
Harrison				99,607,240	99,607,240	1.0000
Grosse Pointe Shores						
Lenox	40,559,500	40,559,500	1.0000	53,114,600	53,114,600	1.0000
Macomb	24,331,710	24,331,710	1.0000	226,636,240	226,636,240	1.0000
Ray	39,592,800	39,592,800	1.0000	7,860,100	7,860,100	1.0000
Richmond	34,752,847	34,752,847	1.0000	5,206,829	5,206,829	1.0000
Shelby				530,181,860	530,181,860	1.0000
Washington	16,578,800	16,578,800	1.0000	121,786,500	121,786,500	1.0000
Total Townships	214,514,897	214,514,897		2,041,623,819	2,041,623,819	
<b>Grand Total</b>	<b>214,514,897</b>	<b>214,514,897</b>		<b>4,448,336,632</b>	<b>4,448,336,632</b>	



## 2017 RECOMMENDED COUNTY EQUALIZED VALUES (C.E.V.)

Government Unit	Real Industrial			Real Residential		
	Assessed Value	C.E.V.	Factor to C.E.V.	Assessed Value	C.E.V.	Factor to C.E.V.
<b>Cities</b>						
Center Line	20,324,040	20,324,040	1.0000	85,396,500	85,396,500	1.0000
Eastpointe	2,196,450	2,196,450	1.0000	398,427,964	398,427,964	1.0000
Fraser	82,535,270	82,535,270	1.0000	336,488,827	336,488,827	1.0000
Memphis	371,200	371,200	1.0000	15,715,430	15,715,430	1.0000
Mt. Clemens	31,567,317	31,567,317	1.0000	234,497,773	234,497,773	1.0000
New Baltimore	13,704,900	13,704,900	1.0000	389,931,179	389,931,179	1.0000
Richmond	5,986,800	5,986,800	1.0000	150,923,250	150,923,250	1.0000
Roseville	64,784,609	64,784,609	1.0000	606,583,191	606,583,191	1.0000
St. Clair Shores	11,944,600	11,944,600	1.0000	1,587,657,900	1,587,657,900	1.0000
Sterling Heights	409,777,200	409,777,200	1.0000	3,713,175,000	3,713,175,000	1.0000
Utica	1,958,839	1,958,839	1.0000	98,614,826	98,614,826	1.0000
Warren	602,680,980	602,680,980	1.0000	2,377,073,450	2,377,073,450	1.0000
Total Cities	1,247,832,205	1,247,832,205		9,994,485,290	9,994,485,290	
<b>Townships</b>						
Armada	15,059,200	15,059,200	1.0000	209,528,100	209,528,100	1.0000
Bruce	57,888,830	57,888,830	1.0000	426,907,969	426,907,969	1.0000
Chesterfield	142,087,450	142,087,450	1.0000	1,450,021,325	1,450,021,325	1.0000
Clinton	145,194,400	145,194,400	1.0000	2,335,624,800	2,335,624,800	1.0000
Harrison	28,966,300	28,966,300	1.0000	913,096,594	913,096,594	1.0000
Grosse Pointe Shores				13,467,340	13,467,340	1.0000
Lenox	20,400,200	20,400,200	1.0000	202,167,723	202,167,723	1.0000
Macomb	57,611,810	57,611,810	1.0000	3,588,279,400	3,588,279,400	1.0000
Ray	5,638,100	5,638,100	1.0000	177,058,590	177,058,590	1.0000
Richmond	2,045,409	2,045,409	1.0000	143,358,375	143,358,375	1.0000
Shelby	191,852,150	191,852,150	1.0000	3,112,697,873	3,112,697,873	1.0000
Washington	25,375,400	25,375,400	1.0000	1,342,518,100	1,342,518,100	1.0000
Total Townships	692,119,249	692,119,249		13,914,726,189	13,914,726,189	
<b>Grand Total</b>	<b>1,939,951,454</b>	<b>1,939,951,454</b>		<b>23,909,211,479</b>	<b>23,909,211,479</b>	

## 2017 RECOMMENDED COUNTY EQUALIZED VALUES (C.E.V.)

Government Unit	Real Developmental			Total Real Property	
	Assessed Value	C.E.V.	Factor to C.E.V.	Assessed Value	C.E.V.
<b>Cities</b>					
Center Line				155,181,250	155,181,250
Eastpointe				488,595,308	488,595,308
Fraser				492,726,937	492,726,937
Memphis				20,497,830	20,497,830
Mt. Clemens				363,112,695	363,112,695
New Baltimore				438,626,379	438,626,379
Richmond				199,060,950	199,060,950
Roseville				941,631,804	941,631,804
St. Clair Shores				1,826,254,400	1,826,254,400
Sterling Heights				4,929,951,300	4,929,951,300
Utica				207,783,245	207,783,245
Warren				3,585,608,210	3,585,608,210
Total Cities				13,649,030,308	13,649,030,308
<b>Townships</b>					
Armada				267,225,050	267,225,050
Bruce				525,204,469	525,204,469
Chesterfield				1,818,404,945	1,818,404,945
Clinton				3,227,407,300	3,227,407,300
Harrison				1,041,670,134	1,041,670,134
Grosse Pointe Shores				13,467,340	13,467,340
Lenox				316,242,023	316,242,023
Macomb				3,896,859,160	3,896,859,160
Ray				230,149,590	230,149,590
Richmond				185,363,460	185,363,460
Shelby				3,834,731,883	3,834,731,883
Washington				1,506,258,800	1,506,258,800
Total Townships				16,862,984,154	16,862,984,154
<b>Grand Total</b>				<b>30,512,014,462</b>	<b>30,512,014,462</b>

## 2017 RECOMMENDED COUNTY EQUALIZED VALUES (C.E.V.)

Government Unit	Personal Property			Total Real and Personal Property	
	Assessed Value	C.E.V.	Factor to C.E.V.	Assessed Value	C.E.V.
<b>Cities</b>					
Center Line	14,872,590	14,872,590	1.0000	170,053,840	170,053,840
Eastpointe	39,503,290	39,503,290	1.0000	528,098,598	528,098,598
Fraser	39,816,250	39,816,250	1.0000	532,543,187	532,543,187
Memphis	1,467,500	1,467,500	1.0000	21,965,330	21,965,330
Mt. Clemens	22,931,134	22,931,134	1.0000	386,043,829	386,043,829
New Baltimore	12,041,240	12,041,240	1.0000	450,667,619	450,667,619
Richmond	9,275,100	9,275,100	1.0000	208,336,050	208,336,050
Roseville	84,982,570	84,982,570	1.0000	1,026,614,374	1,026,614,374
St. Clair Shores	61,007,400	61,007,400	1.0000	1,887,261,800	1,887,261,800
Sterling Heights	270,324,150	270,324,150	1.0000	5,200,275,450	5,200,275,450
Utica	16,377,965	16,377,965	1.0000	224,161,210	224,161,210
Warren	362,220,969	362,220,969	1.0000	3,947,829,179	3,947,829,179
Total Cities	934,820,158	934,820,158		14,583,850,466	14,583,850,466
<b>Townships</b>					
Armada	100,021,085	100,021,085	1.0000	367,246,135	367,246,135
Bruce	46,883,930	46,883,930	1.0000	572,088,399	572,088,399
Chesterfield	94,328,081	94,328,081	1.0000	1,912,733,026	1,912,733,026
Clinton	151,913,900	151,913,900	1.0000	3,379,321,200	3,379,321,200
Harrison	20,083,600	20,083,600	1.0000	1,061,753,734	1,061,753,734
Grosse Pointe Shores	272,260	272,260	1.0000	13,739,600	13,739,600
Lenox	40,069,500	40,069,500	1.0000	356,311,523	356,311,523
Macomb	103,157,100	103,157,100	1.0000	4,000,016,260	4,000,016,260
Ray	20,935,200	20,935,200	1.0000	251,084,790	251,084,790
Richmond	34,191,577	34,191,577	1.0000	219,555,037	219,555,037
Shelby	147,098,220	147,098,220	1.0000	3,981,830,103	3,981,830,103
Washington	96,452,690	96,452,690	1.0000	1,602,711,490	1,602,711,490
Total Townships	855,407,143	855,407,143		17,718,391,297	17,718,391,297
<b>Grand Total</b>	<b>1,790,227,301</b>	<b>1,790,227,301</b>		<b>32,302,241,763</b>	<b>32,302,241,763</b>

### CITY OF CENTER LINE - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	259	49,460,710	49.83%	99,259,837	49,460,710	1.0000
Industrial	48	20,324,040	49.52%	41,040,935	20,324,040	1.0000
Residential	2,444	85,396,500	49.95%	170,980,836	85,396,500	1.0000
Developmental Exempt	140					
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Real Property Totals	2,891	155,181,250		311,281,608	155,181,250	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	341	5,882,280	49.83%	11,804,696	5,882,280	
Industrial	12	3,462,220	49.85%	6,945,275	3,462,220	
Residential						
Utility	5	5,528,090	50.00%	11,056,195	5,528,090	
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Personal Property Totals	358	14,872,590	49.90%	29,806,166	14,872,590	1.0000
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<b>Combined Totals</b>						
	<b>3,249</b>	<b>170,053,840</b>		<b>341,087,774</b>	<b>170,053,840</b>	

### CITY OF EASTPOINTE - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	754	87,970,894	49.11%	179,137,204	87,970,894	1.0000
Industrial	14	2,196,450	49.85%	4,405,941	2,196,450	1.0000
Residential	12,929	398,427,964	49.97%	797,288,861	398,427,964	1.0000
Developmental Exempt	171					
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Real Property Totals	13,868	488,595,308		980,832,006	488,595,308	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	933	9,734,700	50.02%	19,461,616	9,734,700	
Industrial	6	403,460	50.00%	806,920	403,460	
Residential						
Utility	6	29,365,130	50.00%	58,730,267	29,365,130	
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Personal Property Totals	945	39,503,290	50.00%	78,998,803	39,503,290	1.0000
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<b>Combined Totals</b>						
	<b>14,813</b>	<b>528,098,598</b>		<b>1,059,830,809</b>	<b>528,098,598</b>	

### CITY OF FRASER - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	244	73,702,840	49.96%	147,513,933	73,702,840	1.0000
Industrial	248	82,535,270	49.71%	166,040,930	82,535,270	1.0000
Residential	4,993	336,488,827	49.98%	673,286,326	336,488,827	1.0000
Developmental Exempt	106					
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Real Property Totals	5,591	492,726,937		986,841,189	492,726,937	
<hr style="border-top: 1px dashed #0056b3;"/>						
Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	671	14,303,500	49.96%	28,629,904	14,303,500	
Industrial	152	18,740,840	50.03%	37,459,204	18,740,840	
Residential						
Utility	3	6,771,910	50.00%	13,543,818	6,771,910	
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Personal Property Totals	826	39,816,250	50.00%	79,632,926	39,816,250	1.0000
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<b>Combined Totals</b>						
	<b>6,417</b>	<b>532,543,187</b>		<b>1,066,474,115</b>	<b>532,543,187</b>	

### CITY OF MEMPHIS - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	37	4,411,200	49.62%	8,889,292	4,411,200	1.0000
Industrial	1	371,200	49.94%	743,327	371,200	1.0000
Residential	296	15,715,430	49.86%	31,520,230	15,715,430	1.0000
Developmental Exempt						
<hr style="border-top: 1px dashed #0056b3;"/>						
Real Property Totals	334	20,497,830		41,152,849	20,497,830	
<hr style="border-top: 1px dashed #0056b3;"/>						
Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	51	391,200	50.00%	782,400	391,200	
Industrial	1	830,500	50.00%	1,661,000	830,500	
Residential						
Utility	2	245,800	50.00%	491,600	245,800	
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Personal Property Totals	54	1,467,500	50.00%	2,935,000	1,467,500	1.0000
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<b>Combined Totals</b>						
	<b>388</b>	<b>21,965,330</b>		<b>44,087,849</b>	<b>21,965,330</b>	

### CITY OF MOUNT CLEMENS - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	533	97,047,605	49.63%	195,524,341	97,047,605	1.0000
Industrial	109	31,567,317	49.45%	63,834,676	31,567,317	1.0000
Residential	5,342	234,497,773	49.90%	469,892,035	234,497,773	1.0000
Developmental Exempt	253					
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Real Property Totals	6,237	363,112,695		729,251,052	363,112,695	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	843	10,717,831	50.00%	21,435,662	10,717,831	
Industrial	19	3,562,455	50.00%	7,124,910	3,562,455	
Residential						
Utility	4	8,650,848	50.00%	17,301,694	8,650,848	
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Personal Property Totals	866	22,931,134	50.00%	45,862,266	22,931,134	1.0000
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<b>Combined Totals</b>						
	<b>7,103</b>	<b>386,043,829</b>		<b>775,113,318</b>	<b>386,043,829</b>	



### CITY OF NEW BALTIMORE - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	180	34,990,300	49.81%	70,251,109	34,990,300	1.0000
Industrial	51	13,704,900	49.93%	27,449,549	13,704,900	1.0000
Residential	4,256	389,931,179	49.75%	783,805,983	389,931,179	1.0000
Developmental Exempt						
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Real Property Totals	4,487	438,626,379		881,506,641	438,626,379	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	327	3,734,590	49.97%	7,473,664	3,734,590	
Industrial	20	2,996,180	49.74%	6,023,683	2,996,180	
Residential						
Utility	2	5,310,470	50.00%	10,620,948	5,310,470	
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Personal Property Totals	349	12,041,240	49.93%	24,118,295	12,041,240	1.0000
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<b>Combined Totals</b>						
	<b>4,836</b>	<b>450,667,619</b>		<b>905,624,936</b>	<b>450,667,619</b>	

**CITY OF RICHMOND - Summary of 2017 Valuations**

<b>Real Property</b>						
<b>Classification</b>	<b>Parcel Count</b>	<b>Assessed Value</b>	<b>Ratio to True Cash</b>	<b>True Cash Value</b>	<b>County Equalized Value</b>	<b>Factor</b>
Agricultural						
Commercial	201	42,150,900	49.78%	84,675,636	42,150,900	1.0000
Industrial	17	5,986,800	49.70%	12,046,363	5,986,800	1.0000
Residential	2,055	150,923,250	49.51%	304,859,981	150,923,250	1.0000
Developmental Exempt	95					
<b>Real Property Totals</b>	<b>2,368</b>	<b>199,060,950</b>		<b>401,581,980</b>	<b>199,060,950</b>	
<b>Personal Property</b>						
<b>Classification</b>	<b>Parcel Count</b>	<b>Assessed Value</b>	<b>Ratio to True Cash</b>	<b>True Cash Value</b>	<b>County Equalized Value</b>	<b>Factor</b>
Agricultural						
Commercial	242	5,681,000	49.74%	11,421,391	5,681,000	
Industrial	6	666,900	50.40%	1,323,215	666,900	
Residential						
Utility	4	2,927,200	50.00%	5,854,188	2,927,200	
<b>Personal Property Totals</b>	<b>252</b>	<b>9,275,100</b>	<b>49.87%</b>	<b>18,598,794</b>	<b>9,275,100</b>	<b>1.0000</b>
<b>Combined Totals</b>	<b>2,620</b>	<b>208,336,050</b>		<b>420,180,774</b>	<b>208,336,050</b>	

### CITY OF ROSEVILLE - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	968	270,264,004	49.29%	548,346,842	270,264,004	1.0000
Industrial	179	64,784,609	49.44%	131,034,269	64,784,609	1.0000
Residential	17,412	606,583,191	49.93%	1,214,758,307	606,583,191	1.0000
Developmental Exempt	258					
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Real Property Totals	18,817	941,631,804		1,894,139,418	941,631,804	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	1,362	46,300,340	49.93%	92,730,502	46,300,340	
Industrial	155	20,868,530	50.01%	41,728,714	20,868,530	
Residential						
Utility	6	17,813,700	50.00%	35,627,361	17,813,700	
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Personal Property Totals	1,523	84,982,570	49.96%	170,086,577	84,982,570	1.0000
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<b>Combined Totals</b>						
	<b>20,340</b>	<b>1,026,614,374</b>		<b>2,064,225,995</b>	<b>1,026,614,374</b>	

### CITY OF ST. CLAIR SHORES - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	1,077	226,651,900	49.81%	455,051,765	226,651,900	1.0000
Industrial	61	11,944,600	49.94%	23,917,500	11,944,600	1.0000
Residential	26,046	1,587,657,900	49.84%	3,185,254,900	1,587,657,900	1.0000
Developmental Exempt	471					
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Real Property Totals	27,655	1,826,254,400		3,664,224,165	1,826,254,400	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	1,443	27,117,700	50.00%	54,235,400	27,117,700	
Industrial	18	1,892,000	50.06%	3,779,464	1,892,000	
Residential						
Utility	8	31,997,700	50.00%	63,995,530	31,997,700	
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Personal Property Totals	1,469	61,007,400	50.00%	122,010,394	61,007,400	1.0000
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<b>Combined Totals</b>						
	<b>29,124</b>	<b>1,887,261,800</b>		<b>3,786,234,559</b>	<b>1,887,261,800</b>	

### CITY OF STERLING HEIGHTS - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	1,165	806,999,100	49.55%	1,628,696,517	806,999,100	1.0000
Industrial	643	409,777,200	49.98%	819,825,867	409,777,200	1.0000
Residential	41,777	3,713,175,000	49.65%	7,478,506,330	3,713,175,000	1.0000
Developmental Exempt	599					
<b>Real Property Totals</b>	<b>44,184</b>	<b>4,929,951,300</b>		<b>9,927,028,714</b>	<b>4,929,951,300</b>	
Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	2,790	116,278,650	49.99%	232,603,820	116,278,650	
Industrial	381	84,703,050	49.98%	169,473,889	84,703,050	
Residential						
Utility	12	69,342,450	50.00%	138,684,904	69,342,450	
<b>Personal Property Totals</b>	<b>3,183</b>	<b>270,324,150</b>	<b>49.99%</b>	<b>540,762,613</b>	<b>270,324,150</b>	<b>1.0000</b>
<b>Combined Totals</b>	<b>47,367</b>	<b>5,200,275,450</b>		<b>10,467,791,327</b>	<b>5,200,275,450</b>	

### CITY OF UTICA - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	239	107,209,580	49.86%	215,042,031	107,209,580	1.0000
Industrial	17	1,958,839	49.86%	3,928,522	1,958,839	1.0000
Residential	1,344	98,614,826	49.67%	198,520,160	98,614,826	1.0000
Developmental Exempt	159					
Real Property Totals						
	1,759	207,783,245		417,490,713	207,783,245	
Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	448	12,305,667	49.40%	24,910,257	12,305,667	
Industrial	3	92,822	50.00%	185,644	92,822	
Residential						
Utility	4	3,979,476	50.00%	7,959,129	3,979,476	
Personal Property Totals						
	455	16,377,965	49.55%	33,055,030	16,377,965	1.0000
Combined Totals						
	2,214	224,161,210		450,545,743	224,161,210	

### CITY OF WARREN - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	2,032	605,853,780	49.99%	1,211,840,334	605,853,780	1.0000
Industrial	1,578	602,680,980	49.68%	1,213,071,386	602,680,980	1.0000
Residential	51,030	2,377,073,450	49.96%	4,758,152,784	2,377,073,450	1.0000
Developmental Exempt	2,255					
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Real Property Totals	56,895	3,585,608,210		7,183,064,504	3,585,608,210	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	4,016	156,836,315	50.01%	313,609,908	156,836,315	
Industrial	504	124,831,175	50.00%	249,662,350	124,831,175	
Residential						
Utility	23	80,553,479	50.00%	161,106,945	80,553,479	
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Personal Property Totals	4,543	362,220,969	50.00%	724,379,203	362,220,969	1.0000
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<b>Combined Totals</b>						
	<b>61,438</b>	<b>3,947,829,179</b>		<b>7,907,443,707</b>	<b>3,947,829,179</b>	

## TOWNSHIP OF ARMADA - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	207	32,706,150	49.92%	65,522,463	32,706,150	1.0000
Commercial	70	9,931,600	49.78%	19,951,225	9,931,600	1.0000
Industrial	48	15,059,200	49.59%	30,368,612	15,059,200	1.0000
Residential	2,113	209,528,100	49.76%	421,054,360	209,528,100	1.0000
Developmental Exempt	89					
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Real Property Totals	2,527	267,225,050		536,896,660	267,225,050	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	122	1,781,984	49.63%	3,590,539	1,781,984	
Industrial	19	1,356,726	49.96%	2,715,624	1,356,726	
Residential						
Utility	12	96,882,375	50.00%	193,764,742	96,882,375	
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Personal Property Totals	153	100,021,085	49.99%	200,070,905	100,021,085	1.0000
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Combined Totals						
	2,680	367,246,135		736,967,565	367,246,135	



## TOWNSHIP OF BRUCE - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	104	18,999,170	49.69%	38,232,688	18,999,170	1.0000
Commercial	92	21,408,500	49.35%	43,379,280	21,408,500	1.0000
Industrial	136	57,888,830	49.85%	116,121,001	57,888,830	1.0000
Residential	3,800	426,907,969	49.37%	864,763,263	426,907,969	1.0000
Developmental Exempt	159					
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Real Property Totals	4,291	525,204,469		1,062,496,232	525,204,469	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	280	4,015,320	49.85%	8,054,804	4,015,320	
Industrial	60	7,566,180	49.94%	15,150,540	7,566,180	
Residential						
Utility	14	35,302,430	50.00%	70,604,867	35,302,430	
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Personal Property Totals	354	46,883,930	49.98%	93,810,211	46,883,930	1.0000
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Combined Totals						
	4,645	572,088,399		1,156,306,443	572,088,399	

## TOWNSHIP OF CHESTERFIELD - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	75	6,993,920	49.57%	14,110,324	6,993,920	1.0000
Commercial	548	219,302,250	49.66%	441,622,271	219,302,250	1.0000
Industrial	368	142,087,450	49.98%	284,286,905	142,087,450	1.0000
Residential	16,238	1,450,021,325	49.85%	2,908,649,958	1,450,021,325	1.0000
Developmental Exempt	548					
Real Property Totals						
	17,777	1,818,404,945		3,648,669,458	1,818,404,945	
Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	1,003	32,309,701	49.99%	64,632,328	32,309,701	
Industrial	143	39,023,261	50.00%	78,046,522	39,023,261	
Residential						
Utility	1,159	22,995,119	50.00%	45,990,236	22,995,119	
Personal Property Totals						
	2,305	94,328,081	50.00%	188,669,086	94,328,081	1.0000
Combined Totals						
	20,082	1,912,733,026		3,837,338,544	1,912,733,026	

## TOWNSHIP OF CLINTON - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	1,440	746,588,100	49.45%	1,509,779,064	746,588,100	1.0000
Industrial	459	145,194,400	49.61%	292,698,805	145,194,400	1.0000
Residential	30,673	2,335,624,800	49.96%	4,674,622,670	2,335,624,800	1.0000
Developmental Exempt	1,321					
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Real Property Totals	33,893	3,227,407,300		6,477,100,539	3,227,407,300	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	3,080	77,139,200	49.85%	154,742,628	77,139,200	
Industrial	225	26,686,200	50.01%	53,361,727	26,686,200	
Residential						
Utility	14	48,088,500	50.00%	96,176,921	48,088,500	
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Personal Property Totals	3,319	151,913,900	49.93%	304,281,276	151,913,900	1.0000
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<b>Combined Totals</b>						
	<b>37,212</b>	<b>3,379,321,200</b>		<b>6,781,381,815</b>	<b>3,379,321,200</b>	

## TOWNSHIP OF HARRISON - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	290	99,607,240	49.83%	199,907,654	99,607,240	1.0000
Industrial	125	28,966,300	49.87%	58,079,938	28,966,300	1.0000
Residential	11,092	913,096,594	49.86%	1,831,189,393	913,096,594	1.0000
Developmental Exempt	412					
Real Property Totals						
	11,919	1,041,670,134		2,089,176,985	1,041,670,134	
Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	427	5,691,840	49.71%	11,450,090	5,691,840	
Industrial	55	2,757,010	49.86%	5,529,503	2,757,010	
Residential						
Utility	2	11,634,750	50.00%	23,269,507	11,634,750	
Personal Property Totals						
	484	20,083,600	49.90%	40,249,100	20,083,600	1.0000
Combined Totals						
	12,403	1,061,753,734		2,129,426,085	1,061,753,734	

**VILLAGE OF GROSSE POINTE SHORES - Summary of 2017 Valuations**

<b>Real Property</b>						
<b>Classification</b>	<b>Parcel Count</b>	<b>Assessed Value</b>	<b>Ratio to True Cash</b>	<b>True Cash Value</b>	<b>County Equalized Value</b>	<b>Factor</b>
Agricultural						
Commercial						
Industrial						
Residential	44	13,467,340	49.50%	27,208,485	13,467,340	1.0000
Developmental						
Exempt						
<hr/>						
Real Property Totals	44	13,467,340		27,208,485	13,467,340	
<hr/>						
<b>Personal Property</b>						
<b>Classification</b>	<b>Parcel Count</b>	<b>Assessed Value</b>	<b>Ratio to True Cash</b>	<b>True Cash Value</b>	<b>County Equalized Value</b>	<b>Factor</b>
Agricultural						
Commercial	6	34,750	50.00%	69,500	34,750	
Industrial						
Residential						
Utility	2	237,510	50.00%	475,030	237,510	
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Personal Property Totals	8	272,260	50.00%	544,530	272,260	1.0000
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<b>Combined Totals</b>						
	<b>52</b>	<b>13,739,600</b>		<b>27,753,015</b>	<b>13,739,600</b>	

## TOWNSHIP OF LENOX - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	367	40,559,500	49.86%	81,346,010	40,559,500	1.0000
Commercial	174	53,114,600	49.68%	106,919,674	53,114,600	1.0000
Industrial	53	20,400,200	49.64%	41,092,619	20,400,200	1.0000
Residential	2,839	202,167,723	49.59%	407,712,875	202,167,723	1.0000
Developmental Exempt	148					NA
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Real Property Totals	3,581	316,242,023		637,071,178	316,242,023	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	241	7,146,700	49.62%	14,402,862	7,146,700	
Industrial	20	9,351,400	48.41%	19,317,084	9,351,400	
Residential						
Utility	30	23,571,400	50.00%	47,141,784	23,571,400	
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Personal Property Totals	291	40,069,500	49.55%	80,861,730	40,069,500	1.0000
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<b>Combined Totals</b>						
	<b>3,872</b>	<b>356,311,523</b>		<b>717,932,908</b>	<b>356,311,523</b>	

## TOWNSHIP OF MACOMB - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	67	24,331,710	49.70%	48,961,280	24,331,710	1.0000
Commercial	356	226,636,240	49.95%	453,718,375	226,636,240	1.0000
Industrial	159	57,611,810	49.85%	115,566,958	57,611,810	1.0000
Residential	29,626	3,588,279,400	49.83%	7,201,275,812	3,588,279,400	1.0000
Developmental Exempt	103					NA
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Real Property Totals	30,311	3,896,859,160		7,819,522,425	3,896,859,160	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	900	30,242,570	49.86%	60,654,974	30,242,570	
Industrial	74	17,580,480	49.99%	35,167,994	17,580,480	
Residential						
Utility	21	55,334,050	50.00%	110,668,112	55,334,050	
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Personal Property Totals	995	103,157,100	49.96%	206,491,080	103,157,100	1.0000
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<b>Combined Totals</b>						
	<b>31,306</b>	<b>4,000,016,260</b>		<b>8,026,013,505</b>	<b>4,000,016,260</b>	

### TOWNSHIP OF RAY - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	314	39,592,800	49.97%	79,235,556	39,592,800	1.0000
Commercial	116	7,860,100	49.89%	15,755,132	7,860,100	1.0000
Industrial	46	5,638,100	49.96%	11,286,224	5,638,100	1.0000
Residential	1,628	177,058,590	49.72%	356,088,561	177,058,590	1.0000
Developmental Exempt						
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Real Property Totals	2,104	230,149,590		462,365,473	230,149,590	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	140	2,507,800	50.00%	5,015,600	2,507,800	
Industrial						
Residential						
Utility	23	18,427,400	50.00%	36,854,875	18,427,400	
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Personal Property Totals	163	20,935,200	50.00%	41,870,475	20,935,200	1.0000
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Combined Totals						
	2,267	251,084,790		504,235,948	251,084,790	



## TOWNSHIP OF RICHMOND - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	285	34,752,847	49.79%	69,801,363	34,752,847	1.0000
Commercial	29	5,206,829	49.64%	10,488,583	5,206,829	1.0000
Industrial	23	2,045,409	49.52%	4,130,530	2,045,409	1.0000
Residential	1,479	143,358,375	49.38%	290,306,733	143,358,375	1.0000
Developmental Exempt	41					
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Real Property Totals	1,857	185,363,460		374,727,209	185,363,460	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	66	849,516	50.00%	1,699,032	849,516	
Industrial	6	143,192	49.93%	286,785	143,192	
Residential						
Utility	17	33,198,869	50.00%	66,397,726	33,198,869	
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Personal Property Totals	89	34,191,577	50.00%	68,383,543	34,191,577	1.0000
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<b>Combined Totals</b>						
	1,946	219,555,037		443,110,752	219,555,037	

## TOWNSHIP OF SHELBY - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	983	530,181,860	49.65%	1,067,925,770	530,181,860	1.0000
Industrial	532	191,852,150	49.86%	384,813,072	191,852,150	1.0000
Residential	26,775	3,112,697,873	49.51%	6,287,030,319	3,112,697,873	1.0000
Developmental Exempt	492					
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Real Property Totals	28,782	3,834,731,883		7,739,769,161	3,834,731,883	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	2,296	70,902,520	49.97%	141,890,174	70,902,520	
Industrial	179	25,288,600	50.00%	50,577,200	25,288,600	
Residential						
Utility	12	50,907,100	50.00%	101,812,643	50,907,100	
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Personal Property Totals	2,487	147,098,220	49.99%	294,280,017	147,098,220	1.0000
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<b>Combined Totals</b>						
	<b>31,269</b>	<b>3,981,830,103</b>		<b>8,034,049,178</b>	<b>3,981,830,103</b>	

## TOWNSHIP OF WASHINGTON - Summary of 2017 Valuations

Real Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural	85	16,578,800	49.80%	33,291,824	16,578,800	1.0000
Commercial	377	121,786,500	49.62%	245,453,138	121,786,500	1.0000
Industrial	105	25,375,400	49.91%	50,843,359	25,375,400	1.0000
Residential	10,108	1,342,518,100	49.87%	2,691,927,478	1,342,518,100	1.0000
Developmental Exempt	273					
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Real Property Totals	10,948	1,506,258,800		3,021,515,799	1,506,258,800	
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Personal Property						
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor
Agricultural						
Commercial	706	13,554,870	49.82%	27,207,689	13,554,870	
Industrial	23	28,709,140	50.00%	57,418,280	28,709,140	
Residential						
Utility	20	54,188,680	50.00%	108,377,342	54,188,680	
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Personal Property Totals	749	96,452,690	49.97%	193,003,311	96,452,690	1.0000
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<b>Combined Totals</b>						
	<b>11,697</b>	<b>1,602,711,490</b>		<b>3,214,519,110</b>	<b>1,602,711,490</b>	

## ALL LOCAL UNITS - Summary of 2017 Valuations

Real Property								
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor	Average Assessed	Average True Cash
Agricultural	1,504	214,514,897	49.83%	430,501,508	214,514,897	1.0000	142,630	286,238
Commercial	12,164	4,448,336,632	49.65%	8,959,129,007	4,448,336,632	1.0000	365,697	736,528
Industrial	5,020	1,939,951,454	49.79%	3,896,627,288	1,939,951,454	1.0000	386,445	776,221
Residential	306,339	23,909,211,479	49.78%	48,028,656,641	23,909,211,479	1.0000	78,048	156,783
Developmental Exempt	8,093							
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Real Property Totals	333,120	30,512,014,462		61,314,914,444	30,512,014,462			
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Personal Property								
Classification	Parcel Count	Assessed Value	Ratio to True Cash	True Cash Value	County Equalized Value	Factor	Average Assessed	Average True Cash
Agricultural								
Commercial	22,734	655,460,544	49.94%	1,312,509,440	655,460,544		28,832	57,733
Industrial	2,081	421,512,321	49.96%	843,745,527	421,512,321		202,553	405,452
Residential								
Utility	1,405	713,254,436	50.00%	1,426,506,364	713,254,436		507,654	1,015,307
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Personal Property Totals	26,220	1,790,227,301	49.97%	3,582,761,331	1,790,227,301	1.0000	68,277	136,642
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Combined Totals								
	359,340	32,302,241,763		64,897,675,775	32,302,241,763		89,893	180,602

## SUMMARY OF 2017 COUNTY EQUALIZED VALUATION CHANGES

Government Unit	REAL AGRICULTURAL C.E.V.				REAL COMMERCIAL C.E.V.			
	2016	2017	+/- from prev yr	% total County	2016	2017	+/- from prev yr	% total County
<b>Cities</b>								
Center Line					48,937,280	49,460,710	523,430	1.11%
Eastpointe					87,522,030	87,970,894	448,864	1.98%
Fraser					71,363,059	73,702,840	2,339,781	1.66%
Memphis					3,692,500	4,411,200	718,700	0.10%
Mt. Clemens					96,014,513	97,047,605	1,033,092	2.18%
New Baltimore					33,266,200	34,990,300	1,724,100	0.79%
Richmond					38,587,900	42,150,900	3,563,000	0.95%
Roseville					267,322,764	270,264,004	2,941,240	6.08%
St. Clair Shores					220,273,300	226,651,900	6,378,600	5.10%
Sterling Heights					763,036,127	806,999,100	43,962,973	18.14%
Utica					105,712,661	107,209,580	1,496,919	2.41%
Warren					574,574,110	605,853,780	31,279,670	13.62%
Total Cities					2,310,302,444	2,406,712,813	96,410,369	54.10%
<b>Townships</b>								
Armada	32,438,100	32,706,150	268,050	15.25%	9,403,100	9,931,600	528,500	0.22%
Bruce	17,914,020	18,999,170	1,085,150	8.86%	17,881,418	21,408,500	3,527,082	0.48%
Chesterfield	6,947,750	6,993,920	46,170	3.26%	215,826,150	219,302,250	3,476,100	4.93%
Clinton					715,530,400	746,588,100	31,057,700	16.78%
Harrison					99,018,110	99,607,240	589,130	2.24%
Grosse Pte Shores								
Lenox	40,667,389	40,559,500	(107,889)	18.91%	51,567,300	53,114,600	1,547,300	1.19%
Macomb	23,245,610	24,331,710	1,086,100	11.34%	217,460,010	226,636,240	9,176,230	5.09%
Ray	37,489,070	39,592,800	2,103,730	18.46%	7,755,300	7,860,100	104,800	0.18%
Richmond	34,051,071	34,752,847	701,776	16.20%	5,082,166	5,206,829	124,663	0.12%
Shelby					480,039,500	530,181,860	50,142,360	11.92%
Washington	15,618,700	16,578,800	960,100	7.73%	111,198,000	121,786,500	10,588,500	2.74%
Total Townships	208,371,710	214,514,897	6,143,187	100.00%	1,930,761,454	2,041,623,819	110,862,365	45.90%
<b>Grand Total</b>	<b>208,371,710</b>	<b>214,514,897</b>	<b>6,143,187</b>	<b>100%</b>	<b>4,241,063,898</b>	<b>4,448,336,632</b>	<b>207,272,734</b>	<b>100%</b>

## SUMMARY OF 2017 COUNTY EQUALIZED VALUATION CHANGES

Government Unit	REAL INDUSTRIAL C.E.V.				REAL RESIDENTIAL C.E.V.			
	2016	2017	+/- from prev yr	% total County	2016	2017	+/- from prev yr	% total County
<b>Cities</b>								
Center Line	19,597,340	20,324,040	726,700	1.05%	77,524,200	85,396,500	7,872,300	0.36%
Eastpointe	2,158,030	2,196,450	38,420	0.11%	365,963,720	398,427,964	32,464,244	1.67%
Fraser	80,544,632	82,535,270	1,990,638	4.25%	306,786,424	336,488,827	29,702,403	1.41%
Memphis	370,400	371,200	800	0.02%	14,239,058	15,715,430	1,476,372	0.07%
Mt. Clemens	29,385,246	31,567,317	2,182,071	1.63%	217,200,517	234,497,773	17,297,256	0.98%
New Baltimore	13,172,800	13,704,900	532,100	0.71%	368,994,100	389,931,179	20,937,079	1.63%
Richmond	5,042,800	5,986,800	944,000	0.31%	138,567,000	150,923,250	12,356,250	0.63%
Roseville	56,237,733	64,784,609	8,546,876	3.34%	551,499,081	606,583,191	55,084,110	2.54%
St. Clair Shores	11,586,600	11,944,600	358,000	0.62%	1,470,150,200	1,587,657,900	117,507,700	6.64%
Sterling Heights	379,166,900	409,777,200	30,610,300	21.12%	3,517,006,700	3,713,175,000	196,168,300	15.53%
Utica	1,942,654	1,958,839	16,185	0.10%	89,939,058	98,614,826	8,675,768	0.41%
Warren	578,180,810	602,680,980	24,500,170	31.07%	2,222,026,347	2,377,073,450	155,047,103	9.94%
Total Cities	1,177,385,945	1,247,832,205	70,446,260	64.32%	9,339,896,405	9,994,485,290	654,588,885	41.80%
<b>Townships</b>								
Armada	14,361,500	15,059,200	697,700	0.78%	196,161,727	209,528,100	13,366,373	0.88%
Bruce	52,998,060	57,888,830	4,890,770	2.98%	396,790,567	426,907,969	30,117,402	1.79%
Chesterfield	137,029,325	142,087,450	5,058,125	7.32%	1,360,754,665	1,450,021,325	89,266,660	6.06%
Clinton	135,126,600	145,194,400	10,067,800	7.48%	2,184,632,600	2,335,624,800	150,992,200	9.77%
Harrison	27,583,470	28,966,300	1,382,830	1.49%	879,926,530	913,096,594	33,170,064	3.82%
Grosse Pte Shores					12,519,820	13,467,340	947,520	0.06%
Lenox	20,116,800	20,400,200	283,400	1.05%	192,400,000	202,167,723	9,767,723	0.85%
Macomb	55,135,960	57,611,810	2,475,850	2.97%	3,380,364,205	3,588,279,400	207,915,195	15.01%
Ray	5,056,300	5,638,100	581,800	0.29%	168,386,800	177,058,590	8,671,790	0.74%
Richmond	2,049,287	2,045,409	(3,878)	0.11%	135,957,457	143,358,375	7,400,918	0.60%
Shelby	176,490,450	191,852,150	15,361,700	9.89%	2,979,960,275	3,112,697,873	132,737,598	13.02%
Washington	24,975,100	25,375,400	400,300	1.31%	1,250,017,310	1,342,518,100	92,500,790	5.62%
Total Townships	650,922,852	692,119,249	41,196,397	35.68%	13,137,871,956	13,914,726,189	776,854,233	58.20%
<b>Grand Total</b>	<b>1,828,308,797</b>	<b>1,939,951,454</b>	<b>111,642,657</b>	<b>100%</b>	<b>22,477,768,361</b>	<b>23,909,211,479</b>	<b>1,431,443,118</b>	<b>100%</b>

**SUMMARY OF 2017 COUNTY EQUALIZED VALUATION CHANGES**

Government Unit	REAL DEVELOPMENTAL C.E.V.				ALL PERSONAL PROPERTY C.E.V.			
	2016	2017	+/- from prev yr	% total County	2016	2017	+/- from prev yr	% total County
<b>Cities</b>								
Center Line					22,460,920	14,872,590	(7,588,330)	0.83%
Eastpointe					38,871,090	39,503,290	632,200	2.21%
Fraser					43,251,629	39,816,250	(3,435,379)	2.22%
Memphis					1,304,000	1,467,500	163,500	0.08%
Mt. Clemens					24,736,591	22,931,134	(1,805,457)	1.28%
New Baltimore					11,814,250	12,041,240	226,990	0.67%
Richmond					9,053,500	9,275,100	221,600	0.52%
Roseville					89,745,690	84,982,570	(4,763,120)	4.75%
St. Clair Shores					56,903,700	61,007,400	4,103,700	3.41%
Sterling Heights					289,981,650	270,324,150	(19,657,500)	15.10%
Utica					15,765,806	16,377,965	612,159	0.91%
Warren					405,829,168	362,220,969	(43,608,199)	20.23%
Total Cities					1,009,717,994	934,820,158	(74,897,836)	52.22%
<b>Townships</b>								
Armada					101,717,097	100,021,085	(1,696,012)	5.59%
Bruce					46,822,730	46,883,930	61,200	2.62%
Chesterfield					93,137,438	94,328,081	1,190,643	5.27%
Clinton					147,570,600	151,913,900	4,343,300	8.49%
Harrison					20,759,240	20,083,600	(675,640)	1.12%
Grosse Pte Shores					136,290	272,260	135,970	0.02%
Lenox					38,580,600	40,069,500	1,488,900	2.24%
Macomb	-	-	-	-	102,387,880	103,157,100	769,220	5.76%
Ray					19,711,100	20,935,200	1,224,100	1.17%
Richmond					33,368,034	34,191,577	823,543	1.91%
Shelby					139,287,370	147,098,220	7,810,850	8.22%
Washington					96,665,070	96,452,690	(212,380)	5.39%
Total Townships	-	-	-	-	840,143,449	855,407,143	15,263,694	47.78%
<b>Grand Total</b>	-	-	-	-	<b>1,849,861,443</b>	<b>1,790,227,301</b>	<b>(59,634,142)</b>	<b>100%</b>

## SUMMARY OF 2017 COUNTY EQUALIZED VALUATION CHANGES

Government Unit	TOTAL REAL AND PERSONAL C.E.V.			
	2016	2017	+/- from prev yr	% of Total C.E.V.
<b>Cities</b>				
Center Line	168,519,740	170,053,840	1,534,100	0.53%
Eastpointe	494,514,870	528,098,598	33,583,728	1.63%
Fraser	501,945,744	532,543,187	30,597,443	1.65%
Memphis	19,605,958	21,965,330	2,359,372	0.07%
Mt. Clemens	367,336,867	386,043,829	18,706,962	1.20%
New Baltimore	427,247,350	450,667,619	23,420,269	1.40%
Richmond	191,251,200	208,336,050	17,084,850	0.64%
Roseville	964,805,268	1,026,614,374	61,809,106	3.18%
St. Clair Shores	1,758,913,800	1,887,261,800	128,348,000	5.84%
Sterling Heights	4,949,191,377	5,200,275,450	251,084,073	16.10%
Utica	213,360,179	224,161,210	10,801,031	0.69%
Warren	3,780,610,435	3,947,829,179	167,218,744	12.22%
Total Cities	13,837,302,788	14,583,850,466	746,547,678	45.15%
<b>Townships</b>				
Armada	354,081,524	367,246,135	13,164,611	1.14%
Bruce	532,406,795	572,088,399	39,681,604	1.77%
Chesterfield	1,813,695,328	1,912,733,026	99,037,698	5.92%
Clinton	3,182,860,200	3,379,321,200	196,461,000	10.46%
Harrison	1,027,287,350	1,061,753,734	34,466,384	3.29%
Grosse Pte Shores	12,656,110	13,739,600	1,083,490	0.04%
Lenox	343,332,089	356,311,523	12,979,434	1.10%
Macomb	3,778,593,665	4,000,016,260	221,422,595	12.38%
Ray	238,398,570	251,084,790	12,686,220	0.78%
Richmond	210,508,015	219,555,037	9,047,022	0.68%
Shelby	3,775,777,595	3,981,830,103	206,052,508	12.33%
Washington	1,498,474,180	1,602,711,490	104,237,310	4.96%
Total Townships	16,768,071,421	17,718,391,297	950,319,876	54.85%
<b>Grand Total</b>	<b>30,605,374,209</b>	<b>32,302,241,763</b>	<b>1,696,867,554</b>	<b>100%</b>



**SUMMARY OF 2017 COUNTY EQUALIZED VALUATION CHANGES**

<b>County Equalized Value:</b>		
2016	30,605,374,209	
<b>Market Increase/Decrease from previous year:</b>		
	4.75%	
<b>Indicated New Value/Loss in Value from previous year:</b>		
	0.79%	
<b>County Equalized Value:</b>		
2017	32,302,241,763	
<b>Total Change in Assessed Value from previous year:</b>		
	1,696,867,554	
<b>Overall Assessment Change %</b>		
	5.54%	

**TAXABLE VALUE BY CITY / TOWNSHIP - REZ's and PILT's**

Government Unit	RENAISSANCE ENTERPRISE ZONE (REZ)			PAYMENT IN LIEU OF TAXES (PILT)		
	Ad Valorem Value	Value w/o REZ	REZ VALUE	4028 Taxable	PILT VALUE	% Difference
<b>Cities</b>						
Center Line	142,283,460	142,283,460		140,874,916	1,408,544	0.99%
Eastpointe	450,258,308	450,258,308		450,258,308		
Fraser	429,682,310	429,682,310	-	429,682,310		
Memphis	18,075,679	18,075,679		18,075,679		
Mt. Clemens	313,102,982	312,252,015	850,967	312,252,015		
New Baltimore	371,987,462	370,165,385	1,822,077	370,165,385		
Richmond	170,914,288	170,914,288		170,914,288		
Roseville	865,272,771	863,848,093	1,424,678	863,848,093		
St. Clair Shores	1,459,695,600	1,459,695,600		1,459,695,600		
Sterling Heights	4,063,699,522	4,061,799,421	1,900,101	4,059,087,871	2,711,550	0.07%
Utica	183,473,118	183,473,118		183,473,118		
Warren	3,230,375,517	3,215,303,277	15,072,240	3,208,388,287	6,914,990	0.22%
<b>Total Cities</b>	<b>11,698,821,017</b>	<b>11,677,750,954</b>	<b>21,070,063</b>	<b>11,666,715,870</b>	<b>11,035,084</b>	<b>0.09%</b>
<b>Townships</b>						
Armada	298,855,475	298,855,475		298,855,475		
Bruce	454,996,180	454,477,817	518,363	454,477,817		
Chesterfield	1,555,024,572	1,542,900,054	12,124,518	1,542,900,054		
Clinton	2,767,399,363	2,759,630,749	7,768,614	2,749,409,639	10,221,110	0.37%
Harrison **	892,731,315	892,731,315		890,220,105	2,511,210	0.28%
Grosse Pte Shores	10,775,412	10,775,412		10,775,412		
Lenox	267,454,858	267,134,897	319,961	267,134,897		
Macomb	3,299,616,840	3,287,383,840	12,233,000	3,287,383,840		
Ray	197,761,731	197,761,731		197,761,731		
Richmond	167,412,324	167,412,324		167,412,324		
Shelby	3,140,998,282	3,137,213,308	3,784,974	3,137,213,308		
Washington	1,304,583,350	1,303,344,370	1,238,980	1,303,344,370		
<b>Total Townships</b>	<b>14,357,609,702</b>	<b>14,319,621,292</b>	<b>37,988,410</b>	<b>14,306,888,972</b>	<b>12,732,320</b>	<b>0.09%</b>
<b>Grand Total</b>	<b>26,056,430,719</b>	<b>25,997,372,246</b>	<b>59,058,473</b>	<b>25,973,604,842</b>	<b>23,767,404</b>	<b>0.09%</b>

**TAXABLE VALUE BY SCHOOL DISTRICT - REZ's and PILT's**

SCHOOL DISTRICTS	RENAISSANCE ENTERPRISE ZONE (REZ)			PAYMENT IN LIEU OF TAXES (PILT)		
	Ad Valorem Value	Value w/o REZ	REZ VALUE	4028 Taxable	PILT VALUE	% Difference
Anchor Bay School District (IC)	1,045,810,228	1,043,988,151	1,822,077	1,043,988,151		
Armada School District (IC)	414,810,879	414,810,879		414,810,879		
Center Line School District	398,319,643	398,319,643		396,911,099	1,408,544	0.35%
Chippewa Valley School District	3,467,557,499	3,455,588,156	11,969,343	3,449,065,356	6,522,800	0.19%
Clintondale School District	291,447,960	291,222,246	225,714	291,222,246		
East Detroit School District	501,835,244	501,835,244		501,835,244		
Fitzgerald School District	344,327,036	339,589,384	4,737,652	339,589,384		
Fraser School District	808,793,061	808,223,471	569,590	806,973,520	1,249,951	0.15%
Lakeshore School District	519,381,500	519,381,500		519,381,500		
Lakeview School District	517,880,000	517,880,000		517,880,000		
L'Anse Creuse School District	2,398,532,196	2,390,784,900	7,747,296	2,387,471,631	3,313,269	0.14%
Mount Clemens School District	440,676,458	439,825,491	850,967	438,179,191	1,646,300	0.37%
New Haven School District	605,562,600	593,628,450	11,934,150	593,628,450		
Richmond School District (IC)	319,466,802	319,466,802		319,466,802		
Romeo School District	1,662,061,359	1,660,304,016	1,757,343	1,660,304,016		
Roseville School District	794,737,771	793,313,093	1,424,678	793,313,093		
South Lake School District	483,263,822	483,263,822		483,263,822		
Utica School District	6,820,956,740	6,817,171,766	3,784,974	6,814,460,216	2,711,550	0.04%
Van Dyke School District	354,423,388	353,023,628	1,399,760	353,023,628		
Warren Cons. School District (IC)	3,200,941,784	3,198,484,829	2,456,955	3,193,232,839	5,251,990	0.16%
Warren Woods School District	507,736,190	499,358,216	8,377,974	497,695,216	1,663,000	0.33%
Almont School District	42,877,662	42,877,662		42,877,662		
Memphis School District	53,114,490	53,114,490		53,114,490		
Rochester School District	61,916,407	61,916,407		61,916,407		
<b>COUNTY TOTALS</b>	<b>26,056,430,719</b>	<b>25,997,372,246</b>	<b>59,058,473</b>	<b>25,973,604,842</b>	<b>23,767,404</b>	<b>0.09%</b>

**2017 BOARD OF REVIEW SUMMARY - Industrial Facilities Tax (IFT)**

Government Unit	ASSESSED VALUE			TAXABLE VALUE			MBOR IFT TAXABLE VALUE		
	Assessor	MBOR	MBOR Adj	Assessor	MBOR	MBOR Adj	Real	Personal	Total
<b>Cities</b>									
Center Line	4,742,790	4,742,790	-	4,581,616	4,581,616	-	3,794,076	787,540	4,581,616
Eastpointe	-	-	-	-	-	-	-	-	-
Fraser	19,241,600	19,241,600	-	17,890,790	17,890,790	-	7,185,390	10,705,400	17,890,790
Memphis	43,300	43,300	-	43,300	43,300	-	-	43,300	43,300
Mt Clemens	1,387,929	1,387,929	-	1,387,929	1,387,929	-	128,700	1,259,229	1,387,929
New Baltimore	1,873,910	1,873,910	-	1,652,309	1,652,309	-	707,499	944,810	1,652,309
Richmond	-	-	-	-	-	-	-	-	-
Roseville	8,682,484	8,682,484	-	8,151,606	8,151,606	-	4,760,766	3,390,840	8,151,606
St. Clair Shores	2,758,100	2,758,100	-	2,758,100	2,758,100	-	238,500	2,519,600	2,758,100
Sterling Heights	122,879,350	122,879,350	-	118,681,160	118,681,160	-	61,839,210	56,841,950	118,681,160
Utica	432,293	432,293	-	351,441	351,441	-	351,441	-	351,441
Warren	121,275,430	117,775,742	(3,499,688)	120,677,800	117,178,112	(3,499,688)	79,380,850	37,797,262	117,178,112
<b>Total Cities</b>	<b>283,317,186</b>	<b>279,817,498</b>	<b>(3,499,688)</b>	<b>276,176,051</b>	<b>272,676,363</b>	<b>(3,499,688)</b>	<b>158,386,432</b>	<b>114,289,931</b>	<b>272,676,363</b>
<b>Townships</b>									
Armada	1,472,749	1,472,749	-	1,409,103	1,409,103	-	675,654	733,449	1,409,103
Bruce	18,620,330	18,620,330	-	18,393,814	18,393,814	-	4,988,044	13,405,770	18,393,814
Chesterfield	8,860,945	8,860,297	(648)	8,530,717	8,530,069	(648)	2,401,222	6,128,847	8,530,069
Clinton	16,839,600	16,839,600	-	16,030,663	16,030,663	-	6,743,163	9,287,500	16,030,663
Harrison	2,581,190	2,581,190	-	2,581,190	2,581,190	-	698,940	1,882,250	2,581,190
Grosse Pointe Shores	-	-	-	-	-	-	-	-	-
Lenox	2,335,700	2,335,700	-	575,305	575,305	-	575,305	-	575,305
Macomb	14,537,870	14,537,870	-	13,048,640	13,048,640	-	6,247,250	6,801,390	13,048,640
Ray	-	-	-	-	-	-	-	-	-
Richmond	-	-	-	-	-	-	-	-	-
Shelby	28,155,900	28,155,900	-	26,619,650	26,619,650	-	20,951,000	5,668,650	26,619,650
Washington	427,870	427,870	-	427,870	427,870	-	217,400	210,470	427,870
<b>Total Townships</b>	<b>93,832,154</b>	<b>93,831,506</b>	<b>(648)</b>	<b>87,616,952</b>	<b>87,616,304</b>	<b>(648)</b>	<b>43,497,978</b>	<b>44,118,326</b>	<b>87,616,304</b>
<b>Grand Total</b>	<b>377,149,340</b>	<b>373,649,004</b>	<b>(3,500,336)</b>	<b>363,793,003</b>	<b>360,292,667</b>	<b>(3,500,336)</b>	<b>201,884,410</b>	<b>158,408,257</b>	<b>360,292,667</b>

<b>Government Unit</b>	<b>Average Residential T.C.V.</b>
Armada Township	\$199,269
Bruce Township	\$227,569
Center Line	\$69,959
Chesterfield Township	\$179,126
Clinton Township	\$152,402
Eastpointe	\$61,667
Fraser	\$134,846
Grosse Pointe Shores	\$618,375
Harrison Township	\$165,091
Lenox Township	\$143,611
Macomb Township	\$243,073
Memphis	\$106,487
Mt. Clemens	\$87,962
New Baltimore	\$184,165
Ray Township	\$218,728
Richmond	\$148,350
Richmond Township	\$196,286
Roseville	\$69,766
Shelby Township	\$234,810
St. Clair Shores	\$122,293
Sterling Heights	\$179,010
Utica	\$147,708
Warren	\$93,242
Washington Township	\$266,317
<b>MACOMB COUNTY</b>	<b>\$177,088</b>

## AD VALOREM TAXABLE VALUE CHANGE

Government Unit	2016	2017	Net Change	% Change
<b>Cities</b>				
Center Line	147,827,785	142,283,460	(5,544,325)	-3.75%
Eastpointe	441,076,820	450,258,308	9,181,488	2.08%
Fraser	423,053,860	429,682,310	6,628,450	1.57%
Memphis	17,060,429	18,075,679	1,015,250	5.95%
Mt. Clemens	308,288,356	313,102,982	4,814,626	1.56%
New Baltimore	360,899,331	371,987,462	11,088,131	3.07%
Richmond City	163,134,842	170,914,288	7,779,446	4.77%
Roseville	852,445,427	865,272,771	12,827,344	1.50%
St. Clair Shores	1,411,427,600	1,459,695,600	48,268,000	3.42%
Sterling Heights	3,976,589,373	4,063,699,522	87,110,149	2.19%
Utica	180,638,755	183,473,118	2,834,363	1.57%
Warren	3,191,263,903	3,230,375,517	39,111,614	1.23%
<b>Total Cities</b>	<b>11,484,240,055</b>	<b>11,709,596,429</b>	<b>225,356,374</b>	<b>1.96%</b>
<b>Townships</b>				
Armada	292,712,090	298,855,475	6,143,385	2.10%
Bruce	430,047,717	454,996,180	24,948,463	5.80%
Chesterfield	1,504,022,678	1,555,024,572	51,001,894	3.39%
Clinton	2,689,367,573	2,767,399,363	78,031,790	2.90%
Harrison	873,149,530	892,731,315	19,581,785	2.24%
Grosse Pointe Shores	10,533,574	10,775,412	241,838	2.30%
Lenox	259,974,530	267,454,858	7,480,328	2.88%
Macomb	3,170,583,930	3,299,616,840	129,032,910	4.07%
Ray	190,349,467	197,761,731	7,412,264	3.89%
Richmond	163,056,646	167,412,324	4,355,678	2.67%
Shelby	3,026,623,141	3,140,998,282	114,375,141	3.78%
Washington	1,242,472,135	1,304,583,350	62,111,215	5.00%
<b>Total Townships</b>	<b>13,842,359,437</b>	<b>14,346,834,290</b>	<b>504,474,853</b>	<b>3.64%</b>
<b>Grand Total</b>	<b>25,326,599,492</b>	<b>26,056,430,719</b>	<b>729,831,227</b>	<b>2.88%</b>
N of Hall Rd	11,001,575,691	11,431,154,159	429,578,468	3.90%
S of Hall Rd	14,325,023,801	14,625,276,560	300,252,759	2.10%



# MACOMB COUNTY, MICHIGAN

**Resolution Number:**

**Full Board Meeting Date:**

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## RESOLUTION

**Resolution to:**

Approve the 2017 Equalization Report as submitted by the Equalization Department

**Introduced By:**

Veronica Klinefelt, Chair - Finance Committee

**Additional Background Information (If Needed):**

A copy of the 2017 Equalization Report is being sent in electronic form with this transmission.

**Committee**

**Meeting Date**

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Mark A. Hackel  
County Executive

**EQUALIZATION DEPARTMENT**  
One South Main, 6<sup>th</sup> Floor  
Mount Clemens, Michigan 48043  
Phone: (586)-469-5260 Fax: (586) 469-5423  
[www.macombgov.org/equalization](http://www.macombgov.org/equalization)

Kristen M. Sieloff  
Director

Sandy Birkenshaw, Manager  
Real Property Division

Mary Smith, Manager  
Personal Property Division

April 3, 2017

Bob Smith, Chairman  
Macomb County Board of Commissioners  
One South Main Street, 9<sup>th</sup> Floor  
Mount Clemens, MI 48043

RE: 2016 Equalization Study for 2017 Values

Dear Chairman Smith:

The 2017 recommendation to the Board of Commissioners from the Equalization Department is hereby submitted for the Board's review, consideration and adoption.

Total State Equalized Value for previous year (2016):

\$30,605,374,209

Recommended Total County Equalized Value for current year (2017):

\$32,302,241,763

This valuation reflects an increase of 4.75% due to an overall increase in the market value of all properties within the County. It also reflects a net increase in value of 0.79%, which includes new construction and personal property loss due to recently passed exemptions.

Respectfully submitted,

Kristen M. Sieloff, MMAO, ASA  
Equalization Director

Attachments





Mark A. Hackel  
County Executive

**EQUALIZATION DEPARTMENT**  
One South Main, 6<sup>th</sup> Floor  
Mount Clemens, Michigan 48043  
Phone: (586)-469-5260 Fax: (586) 469-5423  
[www.macombgov.org/equalization](http://www.macombgov.org/equalization)

Kristen M. Sieloff  
Director

Sandy Birkenshaw, Manager  
Real Property Division

Mary Smith, Manager  
Personal Property Division

April 3, 2017

Office of County Executive  
County of Macomb  
One South Main, 8<sup>th</sup> Floor  
Mount Clemens, MI 48043

THE MACOMB COUNTY EQUALIZATION DEPARTMENT  
REQUESTS APPROVAL/ADOPTION OF  
THE 2017 EQUALIZATION REPORT

SUBJECT

The 2017 recommendation to the Board of Commissioners from the Equalization Department is hereby submitted for the Board's review, consideration and adoption.

IT IS RECOMMENDED THAT THE EXECUTIVE SUBMIT TO THE BOARD

As the County Board of Equalization.

PURPOSE/JUSTIFICATION

To set the county's equalized value for submission to the State of Michigan.

FISCAL IMPACT/FINANCING

2017 tax levies countywide.

FACTS AND PROVISION/LEGAL REQUIREMENTS

Pursuant to MCL 211.34.

CONTRACTING PROCESS

N/A

IMPACT ON CURRENT SERVICES (PROJECTS)

N/A

Respectfully Submitted,

Kristen M. Sieloff, MMAO, ASA  
Equalization Director

Attachments

## **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)