

State Tax Commission Requirements of the Equalization Director

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

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

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

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

BASIC REQUIREMENTS

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

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

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

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

ANNUAL DEADLINES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL REAL and PERSONAL PROPERTY*

Government Unit	2021 Assessment	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities				
Center Line	231,198,200	494,979,514	247,489,757	464,036,205
Eastpointe	742,681,059	1,642,945,790	821,472,895	1,503,038,917
Fraser	651,573,000	1,386,115,381	693,057,691	1,307,092,981
Memphis	25,231,600	62,336,838	31,168,419	50,637,930
Mount Clemens	494,862,449	1,065,562,704	532,781,352	994,182,699
New Baltimore	569,856,021	1,201,248,493	600,624,247	1,142,682,141
Richmond	258,882,400	546,536,281	273,268,141	522,440,360
Roseville	1,374,669,226	2,978,214,597	1,489,107,299	2,773,240,757
St. Clair Shores	2,501,167,212	5,330,223,362	2,665,111,681	5,013,201,362
Sterling Heights	6,427,561,200	13,427,859,121	6,713,929,561	12,896,564,185
Utica	287,820,910	598,141,394	299,070,697	582,567,136
Warren	5,056,317,411	10,829,737,053	5,414,868,527	10,191,999,242
Townships				
Armada	430,762,000	891,989,847	445,994,924	865,918,964
Bruce	707,079,600	1,488,845,873	744,422,937	1,430,961,566
Chesterfield	2,352,904,868	4,905,669,902	2,452,834,951	4,717,429,027
Clinton	4,032,738,100	8,624,180,359	4,312,090,180	8,123,138,364
Harrison	1,332,203,000	2,783,088,460	1,391,544,230	2,690,150,780
Grosse Pte Shores	16,136,400	33,096,958	16,548,479	32,466,116
Lenox	444,873,770	942,779,376	471,389,688	893,848,550
Macomb	4,954,984,626	10,432,522,459	5,216,261,230	9,998,708,061
Ray	321,818,238	669,497,825	334,748,913	648,025,383
Richmond	247,937,200	523,786,519	261,893,260	497,093,590
Shelby	4,956,488,700	10,438,191,567	5,219,095,784	10,006,284,092
Washington	1,983,061,300	4,162,562,670	2,081,281,335	3,970,867,352
Total County	40,402,808,490	85,460,112,343	42,730,056,172	81,316,575,760

Required Percent Increase to 50% of 2022 True Cash Value

5.76%

** The 2021 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.*

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL REAL PROPERTY

Government Unit	2021 Assessment	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities				
Center Line	217,017,200	466,599,152	233,299,576	435,658,606
Eastpointe	700,146,759	1,557,723,405	778,861,703	1,417,953,021
Fraser	619,106,800	1,321,177,751	660,588,876	1,241,939,053
Memphis	23,517,200	58,908,134	29,454,067	47,209,077
Mount Clemens	472,381,693	1,020,532,001	510,266,001	949,193,695
New Baltimore	557,297,350	1,176,131,151	588,065,576	1,117,445,477
Richmond	250,268,200	529,307,881	264,653,941	505,188,571
Roseville	1,294,175,226	2,817,147,281	1,408,573,641	2,612,183,938
St. Clair Shores	2,433,889,012	5,195,666,962	2,597,833,481	4,878,650,964
Sterling Heights	6,119,260,800	12,811,080,486	6,405,540,243	12,279,234,062
Utica	267,236,410	556,434,511	278,217,256	541,398,239
Warren	4,644,387,247	10,005,876,725	5,002,938,363	9,366,781,687
Townships				
Armada	322,584,200	675,633,389	337,816,695	649,531,986
Bruce	659,839,200	1,394,316,900	697,158,450	1,336,435,021
Chesterfield	2,274,575,768	4,749,011,702	2,374,505,851	4,560,480,997
Clinton	3,887,029,000	8,332,762,159	4,166,381,080	7,831,494,597
Harrison	1,308,672,300	2,735,951,007	1,367,975,504	2,643,043,643
Grosse Pte Shores	15,808,600	32,441,207	16,220,604	31,810,567
Lenox	400,320,270	853,663,567	426,831,784	804,616,431
Macomb	4,840,094,556	10,202,220,955	5,101,110,478	9,768,927,968
Ray	292,694,638	611,275,625	305,637,813	589,803,757
Richmond	212,573,800	453,053,778	226,526,889	426,367,056
Shelby	4,773,635,800	10,072,485,767	5,036,242,884	9,640,487,886
Washington	1,876,876,800	3,950,193,670	1,975,096,835	3,758,492,724
Total County	38,463,388,829	81,579,595,166	40,789,797,583	77,434,329,023

Required Percent Increase to 50% of 2022 True Cash Value

6.05%

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL AGRICULTURAL CLASS

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line					
Eastpointe					
Fraser					
Memphis					
Mount Clemens					
New Baltimore					
Richmond					
Roseville					
St. Clair Shores					
Sterling Heights					
Utica					
Warren					
Townships					
Armada	35,923,000	48.65%	73,839,671	36,919,836	72,164,533
Bruce	21,021,600	49.45%	42,510,819	21,255,410	42,524,919
Chesterfield	7,797,000	47.45%	16,432,034	8,216,017	15,783,535
Clinton	-		-		-
Harrison	-		-		-
Grosse Pte Shores	-		-		-
Lenox	42,682,900	48.53%	87,951,576	43,975,788	85,717,935
Macomb	11,766,100	48.81%	24,105,921	12,052,961	23,576,049
Ray	40,077,800	48.19%	83,166,217	41,583,109	80,503,507
Richmond	37,370,500	47.90%	78,017,745	39,008,873	75,586,468
Shelby	-		-		-
Washington	15,953,200	49.33%	32,339,753	16,169,877	31,947,115
Total County	212,592,100	48.50%	438,363,736	219,181,868	427,804,061

Required Percent Increase to 50% of 2022 True Cash Value

3.10%

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL CLASS

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line	65,224,600	47.26%	138,012,273	69,006,137	130,560,030
Eastpointe	106,719,400	48.57%	219,722,874	109,861,437	215,589,798
Fraser	109,960,900	47.73%	230,381,102	115,190,551	220,501,082
Memphis	4,427,800	47.18%	9,384,909	4,692,455	8,869,100
Mount Clemens	113,711,193	47.30%	240,404,214	120,202,107	229,077,570
New Baltimore	52,662,000	48.22%	109,211,945	54,605,973	106,096,103
Richmond	45,525,100	46.84%	97,192,784	48,596,392	91,437,070
Roseville	329,275,000	48.04%	685,418,401	342,709,201	666,290,846
St. Clair Shores	280,785,200	44.76%	627,312,779	313,656,390	562,231,344
Sterling Heights	986,545,500	48.39%	2,038,738,376	1,019,369,188	1,975,969,184
Utica	146,589,000	48.52%	302,120,775	151,060,388	298,050,907
Warren	690,400,420	46.41%	1,487,611,334	743,805,667	1,388,635,288
Townships					
Armada	13,885,300	45.28%	30,665,415	15,332,708	27,838,119
Bruce	19,295,300	46.60%	41,406,223	20,703,112	38,911,501
Chesterfield	268,788,700	47.17%	569,829,765	284,914,883	543,286,394
Clinton	835,580,500	46.32%	1,803,930,268	901,965,134	1,678,235,373
Harrison	117,650,500	44.60%	263,790,359	131,895,180	235,509,139
Grosse Pte Shores	-	-	-	-	-
Lenox	63,683,900	47.59%	133,817,819	66,908,910	127,792,819
Macomb	288,065,956	47.46%	606,965,773	303,482,887	578,170,427
Ray	9,750,500	49.31%	19,773,880	9,886,940	19,613,050
Richmond	6,293,800	46.42%	13,558,380	6,779,190	12,652,895
Shelby	704,820,400	47.08%	1,497,069,669	748,534,835	1,420,827,500
Washington	159,078,800	45.20%	351,944,248	175,972,124	318,976,888
Total County	5,418,719,769	47.04%	11,518,263,565	5,759,131,783	10,895,122,427

Required Percent Increase to 50% of 2022 True Cash Value

6.28%

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL CLASS

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line	22,181,300	48.13%	46,086,225	23,043,113	44,554,851
Eastpointe	2,969,600	42.78%	6,941,561	3,470,781	5,962,347
Fraser	90,932,000	43.85%	207,370,582	103,685,291	182,567,329
Memphis	424,400	49.02%	865,769	432,885	850,169
Mount Clemens	42,114,000	46.02%	91,512,386	45,756,193	84,593,398
New Baltimore	17,676,700	47.53%	37,190,616	18,595,308	35,751,931
Richmond	7,077,400	48.87%	14,482,095	7,241,048	14,219,591
Roseville	81,088,000	47.01%	172,490,959	86,245,480	162,650,564
St. Clair Shores	12,142,800	45.57%	26,646,478	13,323,239	24,297,106
Sterling Heights	584,491,600	49.92%	1,170,856,571	585,428,286	1,171,217,481
Utica	2,531,200	47.93%	5,281,035	2,640,518	5,115,497
Warren	791,097,440	46.21%	1,711,961,567	855,980,784	1,583,128,479
Townships					
Armada	17,251,700	46.76%	36,894,140	18,447,070	34,908,680
Bruce	72,162,500	46.44%	155,388,674	77,694,337	145,128,713
Chesterfield	175,390,300	47.25%	371,196,402	185,598,201	351,648,152
Clinton	207,315,300	46.17%	449,025,991	224,512,996	416,431,795
Harrison	40,417,500	46.46%	86,994,189	43,497,095	81,179,239
Grosse Pte Shores	-		-		-
Lenox	23,778,600	48.66%	48,866,831	24,433,416	48,060,068
Macomb	80,834,300	47.27%	171,005,500	85,502,750	162,339,728
Ray	7,502,803	48.96%	15,324,353	7,662,177	15,109,111
Richmond	2,047,300	48.20%	4,247,510	2,123,755	4,129,376
Shelby	291,812,100	47.03%	620,480,757	310,240,379	589,679,429
Washington	32,509,000	48.53%	66,987,430	33,493,715	65,138,458
Total County	2,605,747,843	47.22%	5,518,097,621	2,759,048,811	5,228,661,492

Required Percent Increase to 50% of 2022 True Cash Value

5.88%

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL RESIDENTIAL CLASS

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line	129,611,300	45.88%	282,500,654	141,250,327	260,543,725
Eastpointe	590,457,759	44.36%	1,331,058,970	665,529,485	1,196,400,876
Fraser	418,213,900	47.34%	883,426,067	441,713,034	838,870,642
Memphis	18,665,000	38.36%	48,657,456	24,328,728	37,489,808
Mount Clemens	316,556,500	45.97%	688,615,401	344,307,701	635,522,727
New Baltimore	486,958,650	47.29%	1,029,728,590	514,864,295	975,597,443
Richmond	197,665,700	47.33%	417,633,002	208,816,501	399,531,910
Roseville	883,812,226	45.11%	1,959,237,921	979,618,961	1,783,242,528
St. Clair Shores	2,140,961,012	47.14%	4,541,707,705	2,270,853,853	4,292,122,514
Sterling Heights	4,548,223,700	47.37%	9,601,485,539	4,800,742,770	9,132,047,397
Utica	118,116,210	47.43%	249,032,701	124,516,351	238,231,835
Warren	3,162,889,387	46.47%	6,806,303,824	3,403,151,912	6,395,017,920
Townships					
Armada	255,524,200	47.83%	534,234,163	267,117,082	514,620,654
Bruce	547,359,800	47.39%	1,155,011,184	577,505,592	1,109,869,888
Chesterfield	1,822,599,768	48.07%	3,791,553,501	1,895,776,751	3,649,762,916
Clinton	2,844,133,200	46.78%	6,079,805,900	3,039,902,950	5,736,827,429
Harrison	1,150,604,300	48.24%	2,385,166,459	1,192,583,230	2,326,355,265
Grosse Pte Shores	15,808,600	48.73%	32,441,207	16,220,604	31,810,567
Lenox	270,174,870	46.34%	583,027,341	291,513,671	543,045,609
Macomb	4,459,428,200	47.44%	9,400,143,761	4,700,071,881	9,004,841,764
Ray	235,363,535	47.74%	493,011,175	246,505,588	474,578,089
Richmond	166,862,200	46.71%	357,230,143	178,615,072	333,998,317
Shelby	3,777,003,300	47.48%	7,954,935,341	3,977,467,671	7,629,980,957
Washington	1,669,335,800	47.71%	3,498,922,239	1,749,461,120	3,342,430,263
Total County	30,226,329,117	47.15%	64,104,870,244	32,052,435,122	60,882,741,043

Required Percent Increase to 50% of 2022 True Cash Value

6.04%

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL PERSONAL PROPERTY*

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line	14,181,000	49.97%	28,380,362	14,190,181	28,377,599
Eastpointe	42,534,300	49.91%	85,222,385	42,611,193	85,085,896
Fraser	32,466,200	50.00%	64,937,630	32,468,815	65,153,928
Memphis	1,714,400	50.00%	3,428,704	1,714,352	3,428,853
Mount Clemens	22,480,756	49.92%	45,030,703	22,515,352	44,989,004
New Baltimore	12,558,671	50.00%	25,117,342	12,558,671	25,236,664
Richmond	8,614,200	50.00%	17,228,400	8,614,200	17,251,789
Roseville	80,494,000	49.98%	161,067,316	80,533,658	161,056,819
St. Clair Shores	67,278,200	50.00%	134,556,400	67,278,200	134,550,398
Sterling Heights	308,300,400	49.99%	616,778,635	308,389,318	617,330,123
Utica	20,584,500	49.36%	41,706,883	20,853,442	41,168,897
Warren	411,930,164	50.00%	823,860,328	411,930,164	825,217,555
Townships					
Armada	108,177,800	50.00%	216,356,458	108,178,229	216,386,978
Bruce	47,240,400	49.97%	94,528,973	47,264,487	94,526,545
Chesterfield	78,329,100	50.00%	156,658,200	78,329,100	156,948,030
Clinton	145,709,100	50.00%	291,418,200	145,709,100	291,643,767
Harrison	23,530,700	49.92%	47,137,453	23,568,727	47,107,137
Grosse Pte Shores	327,800	49.99%	655,751	327,876	655,549
Lenox	44,553,500	50.00%	89,115,809	44,557,905	89,232,119
Macomb	114,890,070	49.89%	230,301,504	115,150,752	229,780,093
Ray	29,123,600	50.02%	58,222,200	29,111,100	58,221,626
Richmond	35,363,400	50.00%	70,732,741	35,366,371	70,726,534
Shelby	182,852,900	50.00%	365,705,800	182,852,900	365,796,206
Washington	106,184,500	50.00%	212,369,000	106,184,500	212,374,628
Total County	1,939,419,661	49.98%	3,880,517,177	1,940,258,589	3,882,246,737

Required Percent Increase to 50% of 2022 True Cash Value

0.04%

* The 2021 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL PERSONAL PROPERTY

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line	6,548,700	49.93%	13,115,762	6,557,881	13,113,135
Eastpointe	10,295,200	49.63%	20,743,905	10,371,953	20,606,886
Fraser	13,072,300	49.99%	26,149,830	13,074,915	26,366,076
Memphis	240,600	50.01%	481,104	240,552	481,200
Mount Clemens	11,497,156	49.85%	23,063,503	11,531,752	23,021,938
New Baltimore	5,263,700	50.00%	10,527,400	5,263,700	10,646,642
Richmond	4,845,300	50.00%	9,690,600	4,845,300	9,713,913
Roseville	42,992,300	49.99%	86,001,800	43,000,900	86,053,443
St. Clair Shores	25,480,000	50.00%	50,960,000	25,480,000	50,960,000
Sterling Heights	111,058,000	49.96%	222,293,835	111,146,918	222,739,672
Utica	14,037,700	49.06%	28,613,331	14,306,666	28,075,400
Warren	217,282,681	50.00%	434,565,362	217,282,681	435,872,982
Townships					
Armada	2,143,800	49.99%	4,288,458	2,144,229	4,318,695
Bruce	4,277,100	49.72%	8,602,373	4,301,187	8,598,915
Chesterfield	37,581,900	50.00%	75,163,800	37,581,900	75,163,800
Clinton	75,964,000	50.00%	151,928,000	75,964,000	152,049,640
Harrison	7,336,400	49.98%	14,678,671	7,339,336	14,705,152
Grosse Pte Shores	49,600	49.98%	99,240	49,620	99,202
Lenox	7,336,500	49.97%	14,681,809	7,340,905	14,673,000
Macomb	34,039,570	49.62%	68,600,504	34,300,252	68,079,140
Ray	4,017,200	50.00%	8,034,400	4,017,200	8,034,400
Richmond	1,128,600	49.87%	2,263,084	1,131,542	2,257,200
Shelby	71,233,000	50.00%	142,466,000	71,233,000	142,523,009
Washington	13,891,000	50.00%	27,782,000	13,891,000	27,787,557
Total County	721,612,307	49.95%	1,444,794,771	722,397,386	1,445,940,997

Required Percent Increase to 50% of 2022 True Cash Value

0.11%

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL PERSONAL PROPERTY*

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line	1,946,600	50.00%	3,893,200	1,946,600	3,893,200
Eastpointe	349,900	49.98%	700,080	350,040	700,360
Fraser	9,490,100	50.00%	18,980,200	9,490,100	18,980,200
Memphis	1,030,600	50.00%	2,061,200	1,030,600	2,061,299
Mount Clemens	1,580,900	50.00%	3,161,800	1,580,900	3,161,800
New Baltimore	1,124,971	50.00%	2,249,942	1,124,971	2,249,942
Richmond	445,100	50.00%	890,200	445,100	890,200
Roseville	11,061,100	49.86%	22,184,316	11,092,158	22,122,200
St. Clair Shores	348,700	50.00%	697,400	348,700	697,540
Sterling Heights	88,451,800	50.00%	176,903,600	88,451,800	177,009,805
Utica	59,700	50.02%	119,352	59,676	119,461
Warren	61,996,724	50.00%	123,993,448	61,996,724	124,043,066
Townships					
Armada	2,502,700	50.00%	5,005,400	2,502,700	5,005,400
Bruce	3,496,500	50.00%	6,993,000	3,496,500	6,994,399
Chesterfield	11,751,600	50.00%	23,503,200	11,751,600	23,793,480
Clinton	12,338,200	50.00%	24,676,400	12,338,200	24,780,477
Harrison	2,104,600	49.18%	4,279,382	2,139,691	4,222,713
Grosse Pte Shores	-		-		-
Lenox	9,411,000	50.00%	18,822,000	9,411,000	18,947,051
Macomb	7,621,200	50.00%	15,242,400	7,621,200	15,242,400
Ray	-		-		-
Richmond	71,300	49.98%	142,657	71,329	142,657
Shelby	16,634,300	50.00%	33,268,600	16,634,300	33,301,902
Washington	28,585,800	50.00%	57,171,600	28,585,800	57,171,600
Total County	272,403,395	49.99%	544,939,377	272,469,689	545,531,152

Required Percent Increase to 50% of 2022 True Cash Value

0.02%

* The 2021 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.

**2021 EQUALIZATION STUDY FOR 2022 VALUES
RECAP OF L-4018's**

TOTAL UTILITY PERSONAL PROPERTY

Government Unit	2021 Assessment	Ratio	2022 True Cash Value	2022 50% of True Cash Value	Previous Year Ending True Cash Value (2021 L-4023)
Cities					
Center Line	5,685,700	50.00%	11,371,400	5,685,700	11,371,264
Eastpointe	31,889,200	50.00%	63,778,400	31,889,200	63,778,650
Fraser	9,903,800	50.00%	19,807,600	9,903,800	19,807,652
Memphis	443,200	50.00%	886,400	443,200	886,354
Mount Clemens	9,402,700	50.00%	18,805,400	9,402,700	18,805,266
New Baltimore	6,170,000	50.00%	12,340,000	6,170,000	12,340,080
Richmond	3,323,800	50.00%	6,647,600	3,323,800	6,647,676
Roseville	26,440,600	50.00%	52,881,200	26,440,600	52,881,176
St. Clair Shores	41,449,500	50.00%	82,899,000	41,449,500	82,892,858
Sterling Heights	108,790,600	50.00%	217,581,200	108,790,600	217,580,646
Utica	6,487,100	50.00%	12,974,200	6,487,100	12,974,036
Warren	132,650,759	50.00%	265,301,518	132,650,759	265,301,507
Townships					
Armada	103,531,300	50.00%	207,062,600	103,531,300	207,062,883
Bruce	39,466,800	50.00%	78,933,600	39,466,800	78,933,231
Chesterfield	28,995,600	50.00%	57,991,200	28,995,600	57,990,750
Clinton	57,406,900	50.00%	114,813,800	57,406,900	114,813,650
Harrison	14,089,700	50.00%	28,179,400	14,089,700	28,179,272
Grosse Pte Shores	278,200	49.99%	556,511	278,256	556,347
Lenox	27,806,000	50.00%	55,612,000	27,806,000	55,612,068
Macomb	73,229,300	50.00%	146,458,600	73,229,300	146,458,553
Ray	25,093,900	50.00%	50,187,800	25,093,900	50,187,226
Richmond	34,163,500	50.00%	68,327,000	34,163,500	68,326,677
Shelby	94,985,600	50.00%	189,971,200	94,985,600	189,971,295
Washington	63,707,700	50.00%	127,415,400	63,707,700	127,415,471
Total County	945,391,459	50.00%	1,890,783,029	945,391,515	1,890,774,588

Required Percent Increase to 50% of 2022 True Cash Value

0.00%

Analysis for Equalized Valuation - Real Property

STATE TAX COMMISSION

County		City or Township			Year		
MACOMB COUNTY		MACOMB COUNTY			2021/2022		
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	212,592,100	1,496			48.50	438,363,736	
Commercial	5,418,719,769	12,119			47.04	11,518,263,565	
Industrial	2,605,747,843	4,895			47.22	5,518,097,621	
Residential	30,226,329,117	309,495			47.15	64,104,870,244	
Timber-Cutover	0	0			50.00	0	
Developmental	0	0			50.00	0	
TOTAL - REAL	38,463,388,829					81,579,595,166	

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 COUNTY			2021/2022		
Assessment Roll Classification		Sample			% Ratio Assessments 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	12,500	1			50.00	0	
Com. Personal	721,612,307	23,150			49.95	1,444,794,771	
Ind. Personal	272,403,395	2,152			49.99	544,939,377	
Res. Personal	0	0			50.00	0	
Util. Personal	945,391,459	252			50.00	1,890,783,029	
TOTAL - PERSONAL	1,939,419,661	Divide the total Assessed Value by the Total True Cash Value				3,880,517,177	

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

Remarks:

Analysis for Equalized Valuation - Real Property

STATE TAX COMMISSION

County		City or Township			Year		
MACOMB COUNTY		CENTER LINE			2021/2022		
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	65,224,600	41	16,688,950	7,887,200	47.26	138,012,273	AS
Industrial	22,181,300	17	5,712,966	2,749,400	48.13	46,086,225	AS
Residential	129,611,300	210	0	0	45.88	282,500,654	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	217,017,200					466,599,152	

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				2021/2022	
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	6,548,700	33	7,854,198	3,921,400	49.93	13,115,762	AU
Ind. Personal	1,946,600	13	3,943,937	1,972,100	50.00	3,893,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	5,685,700	5	11,371,242	5,685,700	50.00	11,371,400	AU
TOTAL - PERSONAL	14,181,000	Divide the total Assessed Value by the Total True Cash Value				28,380,362	

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				2021/2022	
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	106,719,400	63	17,871,894	8,681,100	48.57	219,722,874	AS
Industrial	2,969,600	4	2,880,927	1,232,400	42.78	6,941,561	AS
Residential	590,457,759	1,373	0	0	44.36	1,331,058,970	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	700,146,759					1,557,723,405	

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			2021/2022		
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	10,295,200	62	8,647,402	4,291,800	49.63	20,743,905	AU
Ind. Personal	349,900	2	98,440	49,200	49.98	700,080	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	31,889,200	6	63,778,516	31,889,200	50.00	63,778,400	AU
TOTAL - PERSONAL	42,534,300	Divide the total Assessed Value by the Total True Cash Value				85,222,385	

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			2021/2022		
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	109,960,900	64	29,975,767	14,306,800	47.73	230,381,102	AS
Industrial	90,932,000	29	26,199,531	11,489,800	43.85	207,370,582	AS
Residential	418,213,900	399	0	0	47.34	883,426,067	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	619,106,800					1,321,177,751	

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			2021/2022		
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	13,072,300	40	7,273,326	3,635,700	49.99	26,149,830	AU
Ind. Personal	9,490,100	39	12,175,846	6,087,800	50.00	18,980,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	9,903,800	3	19,807,576	9,903,800	50.00	19,807,600	AU
TOTAL - PERSONAL	32,466,200	Divide the total Assessed Value by the Total True Cash Value				64,937,630	

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			2021/2022		
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	4,427,800	7	1,164,174	549,300	47.18	9,384,909	AS
Industrial	424,400	1	865,853	424,400	49.02	865,769	AS
Residential	18,665,000	15	0	0	38.36	48,657,456	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	23,517,200					58,908,134	

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			2021/2022		
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	240,600	14	479,479	239,800	50.01	481,104	AU
Ind. Personal	1,030,600	1	2,061,291	1,030,600	50.00	2,061,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	443,200	2	886,442	443,200	50.00	886,400	AU
TOTAL - PERSONAL	1,714,400	Divide the total Assessed Value by the Total True Cash Value				3,428,704	

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		2021/2022			
Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Agricultural	0	0	0	0	50.00	0	NC
Commercial	113,711,193	70	27,402,770	12,960,200	47.30	240,404,214	AS
Industrial	42,114,000	18	8,080,437	3,718,300	46.02	91,512,386	AS
Residential	316,556,500	403	0	0	45.97	688,615,401	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	472,381,693					1,020,532,001	

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			2021/2022		
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	11,497,156	50	3,856,795	1,922,700	49.85	23,063,503	AU
Ind. Personal	1,580,900	4	569,959	285,000	50.00	3,161,800	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	9,402,700	4	18,806,053	9,402,700	50.00	18,805,400	AU
TOTAL - PERSONAL	22,480,756	Divide the total Assessed Value by the Total True Cash Value				45,030,703	

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			2021/2022		
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	52,662,000	34	19,437,778	9,372,900	48.22	109,211,945	AS
Industrial	17,676,700	12	8,088,148	3,844,400	47.53	37,190,616	AS
Residential	486,958,650	286	0	0	47.29	1,029,728,590	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	557,297,350					1,176,131,151	

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			2021/2022		
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	5,263,700	34	3,807,854	1,903,800	50.00	10,527,400	AU
Ind. Personal	1,124,971	4	534,398	267,200	50.00	2,249,942	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	6,170,000	2	12,340,110	6,170,000	50.00	12,340,000	AU
TOTAL - PERSONAL	12,558,671	Divide the total Assessed Value by the Total True Cash Value				25,117,342	

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			2021/2022		
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	45,525,100	27	7,177,546	3,362,000	46.84	97,192,784	AS
Industrial	7,077,400	3	812,774	397,200	48.87	14,482,095	AS
Residential	197,665,700	183	0	0	47.33	417,633,002	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	250,268,200					529,307,881	

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			2021/2022		
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	4,845,300	25	7,593,643	3,796,800	50.00	9,690,600	AU
Ind. Personal	445,100	2	329,979	165,000	50.00	890,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	3,323,800	4	6,647,634	3,323,800	50.00	6,647,600	AU
TOTAL - PERSONAL	8,614,200	Divide the total Assessed Value by the Total True Cash Value				17,228,400	

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			2021/2022		
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	329,275,000	102	51,803,777	24,884,800	48.04	685,418,401	AS
Industrial	81,088,000	31	23,209,753	10,911,500	47.01	172,490,959	AS
Residential	883,812,226	1,646	0	0	45.11	1,959,237,921	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	1,294,175,226					2,817,147,281	

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			2021/2022		
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	42,992,300	77	26,811,899	13,403,900	49.99	86,001,800	AU
Ind. Personal	11,061,100	19	1,375,887	686,000	49.86	22,184,316	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	26,440,600	6	52,883,048	26,440,600	50.00	52,881,200	AU
TOTAL - PERSONAL	80,494,000	Divide the total Assessed Value by the Total True Cash Value				161,067,316	

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			2021/2022		
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	280,785,200	93	40,207,850	17,997,900	44.76	627,312,779	AS
Industrial	12,142,800	12	9,224,895	4,204,200	45.57	26,646,478	AS
Residential	2,140,961,012	2,475	0	0	47.14	4,541,707,705	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	2,433,889,012					5,195,666,962	

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			2021/2022		
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	25,480,000	101	24,180,367	12,090,400	50.00	50,960,000	AU
Ind. Personal	348,700	4	697,370	348,700	50.00	697,400	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	41,449,500	8	82,898,985	41,449,500	50.00	82,899,000	AU
TOTAL - PERSONAL	67,278,200	Divide the total Assessed Value by the Total True Cash Value				134,556,400	

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				2021/2022	
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	986,545,500	70	57,840,621	27,991,900	48.39	2,038,738,376	AS
Industrial	584,491,600	83	91,965,765	45,904,900	49.92	1,170,856,571	AS
Residential	4,548,223,700	3,388	0	0	47.37	9,601,485,539	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	6,119,260,800					12,811,080,486	

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			2021/2022		
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	111,058,000	171	40,056,088	20,010,200	49.96	222,293,835	AU
Ind. Personal	88,451,800	50	18,638,719	9,319,400	50.00	176,903,600	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	108,790,600	10	217,581,086	108,790,600	50.00	217,581,200	AU
TOTAL - PERSONAL	308,300,400	Divide the total Assessed Value by the Total True Cash Value				616,778,635	

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			2021/2022		
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	146,589,000	44	34,674,394	16,825,500	48.52	302,120,775	AS
Industrial	2,531,200	8	1,092,178	523,500	47.93	5,281,035	AS
Residential	118,116,210	144	0	0	47.43	249,032,701	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	267,236,410					556,434,511	

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			2021/2022		
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	14,037,700	35	10,212,698	5,010,100	49.06	28,613,331	AU
Ind. Personal	59,700	3	119,343	59,700	50.02	119,352	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	6,487,100	4	12,974,186	6,487,100	50.00	12,974,200	AU
TOTAL - PERSONAL	20,584,500	Divide the total Assessed Value by the Total True Cash Value				41,706,883	

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				2021/2022	
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	690,400,420	164	69,357,842	32,190,750	46.41	1,487,611,334	AS
Industrial	791,097,440	123	63,193,062	29,199,400	46.21	1,711,961,567	AS
Residential	3,162,889,387	3,852	0	0	46.47	6,806,303,824	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	4,644,387,247					10,005,876,725	

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			2021/2022		
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	217,282,681	158	34,796,426	17,397,456	50.00	434,565,362	AU
Ind. Personal	61,996,724	52	6,333,078	3,166,564	50.00	123,993,448	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	132,650,759	23	265,151,506	132,575,759	50.00	265,301,518	AU
TOTAL - PERSONAL	411,930,164	Divide the total Assessed Value by the Total True Cash Value				823,860,328	

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				2021/2022	
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	35,923,000	30	13,260,659	6,451,600	48.65	73,839,671	AS
Commercial	13,885,300	18	5,619,434	2,544,400	45.28	30,665,415	AS
Industrial	17,251,700	8	2,672,670	1,249,700	46.76	36,894,140	AS
Residential	255,524,200	149	0	0	47.83	534,234,163	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	322,584,200					675,633,389	

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			2021/2022		
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	2,143,800	18	3,089,526	1,544,600	49.99	4,288,458	AU
Ind. Personal	2,502,700	4	1,893,902	946,900	50.00	5,005,400	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	103,531,300	12	207,062,554	103,531,300	50.00	207,062,600	AU
TOTAL - PERSONAL	108,177,800	Divide the total Assessed Value by the Total True Cash Value				216,356,458	

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				2021/2022	
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	21,021,600	18	8,283,359	4,096,400	49.45	42,510,819	AS
Commercial	19,295,300	17	4,052,577	1,888,700	46.60	41,406,223	AS
Industrial	72,162,500	22	11,179,530	5,191,600	46.44	155,388,674	AS
Residential	547,359,800	305	0	0	47.39	1,155,011,184	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	659,839,200					1,394,316,900	

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			2021/2022		
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	4,277,100	26	6,464,264	3,214,000	49.72	8,602,373	AU
Ind. Personal	3,496,500	10	3,890,798	1,945,300	50.00	6,993,000	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	39,466,800	14	78,934,905	39,466,800	50.00	78,933,600	AU
TOTAL - PERSONAL	47,240,400	Divide the total Assessed Value by the Total True Cash Value				94,528,973	

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				2021/2022	
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	7,797,000	10	3,068,388	1,455,900	47.45	16,432,034	AS
Commercial	268,788,700	70	65,637,340	30,962,700	47.17	569,829,765	AS
Industrial	175,390,300	46	43,689,777	20,644,300	47.25	371,196,402	AS
Residential	1,822,599,768	1,295	0	0	48.07	3,791,553,501	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	2,274,575,768					4,749,011,702	

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			2021/2022		
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	37,581,900	67	28,592,105	14,296,200	50.00	75,163,800	AU
Ind. Personal	11,751,600	18	3,212,690	1,606,200	50.00	23,503,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	28,995,600	13	57,990,913	28,995,600	50.00	57,991,200	AU
TOTAL - PERSONAL	78,329,100	Divide the total Assessed Value by the Total True Cash Value				156,658,200	

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			2021/2022		
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	835,580,500	83	50,993,321	23,621,500	46.32	1,803,930,268	AS
Industrial	207,315,300	53	37,001,321	17,084,900	46.17	449,025,991	AS
Residential	2,844,133,200	2,643	0	0	46.78	6,079,805,900	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	3,887,029,000					8,332,762,159	

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			2021/2022		
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	75,964,000	211	47,900,518	23,952,100	50.00	151,928,000	AU
Ind. Personal	12,338,200	115	13,797,023	6,898,600	50.00	24,676,400	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	57,406,900	14	114,813,812	57,406,900	50.00	114,813,800	AU
TOTAL - PERSONAL	145,709,100	Divide the total Assessed Value by the Total True Cash Value				291,418,200	

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			2021/2022		
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	117,650,500	46	17,371,003	7,747,800	44.60	263,790,359	AS
Industrial	40,417,500	25	15,263,990	7,092,400	46.46	86,994,189	AS
Residential	1,150,604,300	879	0	0	48.24	2,385,166,459	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	1,308,672,300					2,735,951,007	

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				2021/2022	
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	7,336,400	30	7,218,436	3,608,100	49.98	14,678,671	AU
Ind. Personal	2,104,600	10	1,553,597	764,100	49.18	4,279,382	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	14,089,700	2	28,179,407	14,089,700	50.00	28,179,400	AU
TOTAL - PERSONAL	23,530,700	Divide the total Assessed Value by the Total True Cash Value				47,137,453	

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			2021/2022		
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	0	0	0	0	50.00	0	NC
Industrial	0	0	0	0	50.00	0	NC
Residential	15,808,600	91	0	0	48.73	32,441,207	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	15,808,600					32,441,207	

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			2021/2022		
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	49,600	8	99,248	49,600	49.98	99,240	AU
Ind. Personal	0	0	0	0	50.00	0	NC
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	278,200	2	556,478	278,200	49.99	556,511	AU
TOTAL - PERSONAL	327,800	Divide the total Assessed Value by the Total True Cash Value				655,751	

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				2021/2022	
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	42,682,900	49	11,755,825	5,705,500	48.53	87,951,576	AS
Commercial	63,683,900	36	18,895,049	8,993,000	47.59	133,817,819	AS
Industrial	23,778,600	16	6,996,380	3,404,600	48.66	48,866,831	AS
Residential	270,174,870	196	0	0	46.34	583,027,341	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	400,320,270					853,663,567	

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			2021/2022		
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	7,336,500	27	8,865,683	4,430,000	49.97	14,681,809	AU
Ind. Personal	9,411,000	4	5,462,362	2,731,200	50.00	18,822,000	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	27,806,000	22	55,611,905	27,806,000	50.00	55,612,000	AU
TOTAL - PERSONAL	44,553,500	Divide the total Assessed Value by the Total True Cash Value				89,115,809	

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				2021/2022	
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	11,766,100	8	3,536,583	1,726,200	48.81	24,105,921	AS
Commercial	288,065,956	34	28,793,373	13,664,700	47.46	606,965,773	AS
Industrial	80,834,300	18	13,650,018	6,453,000	47.27	171,005,500	AS
Residential	4,459,428,200	2,484	0	0	47.44	9,400,143,761	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	4,840,094,556					10,202,220,955	

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			2021/2022		
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	34,039,570	74	14,921,673	7,404,700	49.62	68,600,504	AU
Ind. Personal	7,621,200	13	4,120,244	2,060,200	50.00	15,242,400	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	73,229,300	21	146,458,730	73,229,300	50.00	146,458,600	AU
TOTAL - PERSONAL	114,890,070	Divide the total Assessed Value by the Total True Cash Value				230,301,504	

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				2021/2022	
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	40,077,800	37	10,136,986	4,885,500	48.19	83,166,217	AS
Commercial	9,750,500	16	2,056,395	1,014,100	49.31	19,773,880	AS
Industrial	7,502,803	10	3,048,176	1,492,300	48.96	15,324,353	AS
Residential	235,363,535	103	0	0	47.74	493,011,175	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	292,694,638					611,275,625	

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			2021/2022		
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	12,500	0	0	0	50.00	0	NC 100% Sample
Com. Personal	4,017,200	17	4,537,726	2,269,000	50.00	8,034,400	AU
Ind. Personal	0	0	0	0	50.00	0	NC
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	25,093,900	24	50,189,529	25,093,900	50.00	50,187,800	AU
TOTAL - PERSONAL	29,123,600	Divide the total Assessed Value by the Total True Cash Value				58,222,200	

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				2021/2022	
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	37,370,500	61	17,962,677	8,603,400	47.90	78,017,745	AS
Commercial	6,293,800	7	1,482,480	688,200	46.42	13,558,380	AS
Industrial	2,047,300	5	818,059	394,300	48.20	4,247,510	AS
Residential	166,862,200	89	0	0	46.71	357,230,143	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	212,573,800					453,053,778	

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			2021/2022		
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	1,128,600	14	1,784,778	890,100	49.87	2,263,084	AU
Ind. Personal	71,300	2	108,439	54,200	49.98	142,657	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	34,163,500	17	68,326,958	34,163,500	50.00	68,327,000	AU
TOTAL - PERSONAL	35,363,400	Divide the total Assessed Value by the Total True Cash Value				70,732,741	

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			2021/2022		
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	704,820,400	88	71,234,395	33,538,700	47.08	1,497,069,669	AS
Industrial	291,812,100	72	71,861,472	33,794,000	47.03	620,480,757	AS
Residential	3,777,003,300	2,384	0	0	47.48	7,954,935,341	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	4,773,635,800					10,072,485,767	

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		2021/2022			
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	71,233,000	118	44,020,507	22,010,000	50.00	142,466,000	AU
Ind. Personal	16,634,300	22	7,822,761	3,911,300	50.00	33,268,600	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	94,985,600	12	189,971,349	94,985,600	50.00	189,971,200	AU
TOTAL - PERSONAL	182,852,900	Divide the total Assessed Value by the Total True Cash Value				365,705,800	

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				2021/2022	
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	15,953,200	21	8,410,368	4,149,100	49.33	32,339,753	AS
Commercial	159,078,800	45	26,510,377	11,983,200	45.20	351,944,248	AS
Industrial	32,509,000	13	5,778,248	2,804,000	48.53	66,987,430	AS
Residential	1,669,335,800	830	0	0	47.71	3,498,922,239	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	1,876,876,800					3,950,193,670	

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		2021/2022			
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	13,891,000	54	14,743,270	7,372,000	50.00	27,782,000	AU
Ind. Personal	28,585,800	18	54,755,292	27,377,700	50.00	57,171,600	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	63,707,700	20	127,415,339	63,707,700	50.00	127,415,400	AU
TOTAL - PERSONAL	106,184,500	Divide the total Assessed Value by the Total True Cash Value				212,369,000	

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: