



2022 STUDY REPORT FOR 2023 EQUALIZED VALUES



Prepared by:

Macomb County Equalization Department
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State Tax Commission Requirements of the Equalization Director

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

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

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

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

BASIC REQUIREMENTS

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

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

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

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

ANNUAL DEADLINES

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

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

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

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

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

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

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

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

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

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

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

By **October 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)

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL REAL and PERSONAL PROPERTY*

Government Unit	2022 Assessment	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities				
Center Line	246,918,900	546,087,759	273,043,880	497,086,784
Eastpointe	815,874,500	1,914,568,905	957,284,453	1,646,768,474
Fraser	690,716,800	1,525,893,127	762,946,564	1,385,881,143
Memphis	31,464,325	59,599,959	29,799,980	63,473,572
Mount Clemens	531,864,565	1,173,896,694	586,948,347	1,068,172,227
New Baltimore	599,588,300	1,325,251,080	662,625,540	1,209,311,031
Richmond	271,682,800	587,562,754	293,781,377	547,237,792
Roseville	1,484,994,045	3,321,702,751	1,660,851,376	2,990,100,904
St. Clair Shores	2,666,662,308	5,875,137,683	2,937,568,842	5,344,712,574
Sterling Heights	6,698,886,900	14,710,584,025	7,355,292,013	13,419,931,112
Utica	295,645,529	645,365,164	322,682,582	598,368,296
Warren	5,417,245,066	11,896,562,729	5,948,281,365	10,938,926,583
Townships				
Armada	446,981,700	965,902,033	482,951,017	896,698,680
Bruce	751,409,400	1,622,068,277	811,034,139	1,518,409,470
Chesterfield	2,504,705,197	5,514,287,360	2,757,143,680	5,021,097,733
Clinton	4,323,891,000	9,482,820,603	4,741,410,302	8,710,520,510
Harrison	1,401,440,740	3,013,035,014	1,506,517,507	2,807,377,864
Grosse Pte Shores	16,462,900	34,017,764	17,008,882	33,137,629
Lenox	496,718,661	1,080,869,799	540,434,900	1,002,704,154
Macomb	5,300,546,668	11,720,544,264	5,860,272,132	10,628,679,924
Ray	340,900,700	733,999,452	366,999,726	684,278,031
Richmond	264,866,500	600,561,227	300,280,614	530,736,766
Shelby	5,244,901,900	11,409,074,212	5,704,537,106	10,568,551,937
Washington	2,122,073,446	4,626,581,141	2,313,290,571	4,248,364,832
Total County	42,966,442,850	94,385,973,776	47,192,986,888	86,360,528,022

Required Percent Increase to 50% of 2023 True Cash Value

9.84%

** The 2023 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP) and commercial personal property. Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.*

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL REAL PROPERTY

Government Unit	2022 Assessment	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities				
Center Line	232,671,600	517,593,159	258,796,580	468,572,253
Eastpointe	771,935,400	1,826,564,928	913,282,464	1,558,727,337
Fraser	659,311,300	1,463,082,127	731,541,064	1,323,064,745
Memphis	29,475,125	55,621,559	27,810,780	59,495,258
Mount Clemens	508,805,500	1,127,661,428	563,830,714	1,021,992,412
New Baltimore	587,748,500	1,301,571,790	650,785,895	1,185,631,431
Richmond	262,290,600	568,778,354	284,389,177	528,453,392
Roseville	1,402,203,345	3,156,071,578	1,578,035,789	2,824,468,499
St. Clair Shores	2,597,488,908	5,736,377,759	2,868,188,880	5,206,365,774
Sterling Heights	6,423,889,900	14,160,391,509	7,080,195,755	12,869,738,596
Utica	275,793,529	605,661,186	302,830,593	558,155,425
Warren	4,966,872,441	10,995,128,595	5,497,564,298	10,038,181,333
Townships				
Armada	340,167,800	752,255,636	376,127,818	683,069,865
Bruce	703,845,000	1,526,939,477	763,469,739	1,423,225,580
Chesterfield	2,417,466,297	5,339,809,560	2,669,904,780	4,846,619,933
Clinton	4,174,570,900	9,184,156,158	4,592,078,079	8,411,880,310
Harrison	1,373,430,240	2,957,012,144	1,478,506,072	2,751,296,090
Grosse Pte Shores	16,150,900	33,390,325	16,695,163	32,513,484
Lenox	446,512,661	980,454,663	490,227,332	902,282,741
Macomb	5,169,017,402	11,456,962,922	5,728,481,461	10,365,000,464
Ray	307,247,700	666,693,452	333,346,726	616,972,031
Richmond	227,957,600	526,729,018	263,364,509	456,913,402
Shelby	5,061,925,900	11,043,095,047	5,521,547,524	10,202,599,937
Washington	2,009,703,446	4,401,835,476	2,200,917,738	4,023,624,832
Total County	40,966,481,994	90,383,837,850	45,191,918,925	82,358,845,124

Required Percent Increase to 50% of 2023 True Cash Value

10.31%

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL AGRICULTURAL CLASS

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line					
Eastpointe					
Fraser					
Memphis					
Mount Clemens					
New Baltimore					
Richmond					
Roseville					
St. Clair Shores					
Sterling Heights					
Utica					
Warren					
Townships					
Armada	37,277,100	47.98%	77,692,997	38,846,499	74,613,033
Bruce	21,098,300	47.19%	44,709,260	22,354,630	42,272,745
Chesterfield	8,209,500	48.66%	16,871,147	8,435,574	16,456,165
Clinton	-		-		-
Harrison	-		-		-
Grosse Pte Shores	-		-		-
Lenox	44,107,450	45.89%	96,115,603	48,057,802	88,914,842
Macomb	12,463,100	49.62%	25,117,090	12,558,545	24,960,891
Ray	41,347,900	48.20%	85,784,025	42,892,013	83,020,942
Richmond	39,262,400	44.02%	89,192,185	44,596,093	78,703,029
Shelby	-		-		-
Washington	16,483,000	47.39%	34,781,599	17,390,800	32,970,404
Total County	220,248,750	46.84%	470,263,906	235,131,953	441,912,051

Required Percent Increase to 50% of 2023 True Cash Value

6.76%

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL CLASS

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line	68,997,300	46.79%	147,461,637	73,730,819	139,103,865
Eastpointe	108,747,500	44.61%	243,773,818	121,886,909	218,977,128
Fraser	115,833,600	46.08%	251,375,000	125,687,500	231,990,052
Memphis	4,629,100	48.36%	9,572,167	4,786,084	9,318,355
Mount Clemens	119,774,400	46.82%	255,818,881	127,909,441	240,429,823
New Baltimore	54,294,800	47.13%	115,202,207	57,601,104	109,310,193
Richmond	46,171,300	48.47%	95,257,479	47,628,740	93,387,421
Roseville	341,850,900	47.00%	727,342,340	363,671,170	689,552,394
St. Clair Shores	313,790,705	46.07%	681,117,224	340,558,612	629,183,028
Sterling Heights	1,026,261,700	47.44%	2,163,283,516	1,081,641,758	2,056,438,508
Utica	149,000,699	46.72%	318,922,729	159,461,365	302,502,409
Warren	743,050,000	46.73%	1,590,092,018	795,046,009	1,499,092,533
Townships					
Armada	15,737,100	46.73%	33,676,653	16,838,327	31,733,027
Bruce	22,773,300	47.63%	47,812,933	23,906,467	45,797,128
Chesterfield	296,345,800	47.58%	622,836,906	311,418,453	598,396,556
Clinton	875,315,000	47.05%	1,860,393,199	930,196,600	1,758,256,299
Harrison	130,884,400	47.19%	277,356,220	138,678,110	264,228,074
Grosse Pte Shores	-		-	-	-
Lenox	80,745,100	50.45%	160,049,752	80,024,876	163,210,563
Macomb	317,461,233	49.14%	646,034,255	323,017,128	638,847,547
Ray	9,872,800	48.01%	20,564,049	10,282,025	19,773,880
Richmond	6,601,800	46.72%	14,130,565	7,065,283	13,264,261
Shelby	759,124,200	48.35%	1,570,060,393	785,030,197	1,536,743,909
Washington	181,062,000	48.52%	373,169,827	186,584,914	363,508,392
Total County	5,788,324,737	47.35%	12,225,303,768	6,112,651,884	11,653,045,345

Required Percent Increase to 50% of 2023 True Cash Value

5.60%

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL CLASS

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line	23,457,100	49.31%	47,570,675	23,785,338	47,025,880
Eastpointe	3,430,800	48.57%	7,063,620	3,531,810	6,941,561
Fraser	104,173,900	47.73%	218,256,652	109,128,326	208,891,020
Memphis	432,200	45.63%	947,184	473,592	865,769
Mount Clemens	45,755,000	47.45%	96,427,819	48,213,910	92,106,790
New Baltimore	18,429,400	47.80%	38,555,230	19,277,615	37,172,487
Richmond	6,868,600	49.30%	13,932,252	6,966,126	13,820,544
Roseville	86,498,100	48.15%	179,642,991	89,821,496	173,022,994
St. Clair Shores	12,981,000	47.90%	27,100,209	13,550,105	25,983,981
Sterling Heights	581,193,200	46.82%	1,241,335,327	620,667,664	1,164,144,832
Utica	2,612,300	48.33%	5,405,131	2,702,566	5,281,035
Warren	854,247,970	51.44%	1,660,668,682	830,334,341	1,726,907,058
Townships					
Armada	18,521,600	50.13%	36,947,137	18,473,569	37,111,881
Bruce	77,290,200	50.72%	152,386,041	76,193,021	156,427,503
Chesterfield	187,052,200	48.23%	387,833,713	193,916,857	376,526,513
Clinton	273,310,900	47.62%	573,941,411	286,970,706	551,328,582
Harrison	47,445,900	47.39%	100,117,957	50,058,979	95,176,707
Grosse Pte Shores	-	-	-	-	-
Lenox	25,263,900	47.85%	52,798,119	26,399,060	50,746,702
Macomb	86,710,900	47.50%	182,549,263	91,274,632	175,230,860
Ray	7,617,000	49.63%	15,347,572	7,673,786	15,325,587
Richmond	2,219,200	47.17%	4,704,685	2,352,343	4,477,050
Shelby	322,180,400	48.35%	666,350,362	333,175,181	649,513,317
Washington	37,108,600	48.08%	77,180,948	38,590,474	74,701,399
Total County	2,824,800,370	48.81%	5,787,062,980	2,893,531,490	5,688,730,052

Required Percent Increase to 50% of 2023 True Cash Value

2.43%

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL RESIDENTIAL CLASS

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line	140,217,200	43.47%	322,560,847	161,280,424	282,442,508
Eastpointe	659,757,100	41.87%	1,575,727,490	787,863,745	1,332,808,648
Fraser	439,303,800	44.22%	993,450,475	496,725,238	882,183,673
Memphis	24,413,825	54.13%	45,102,208	22,551,104	49,311,134
Mount Clemens	343,276,100	44.27%	775,414,728	387,707,364	689,455,799
New Baltimore	515,024,300	44.87%	1,147,814,353	573,907,177	1,039,148,751
Richmond	209,250,700	45.53%	459,588,623	229,794,312	421,245,427
Roseville	973,854,345	43.30%	2,249,086,247	1,124,543,124	1,961,893,111
St. Clair Shores	2,270,717,203	45.16%	5,028,160,326	2,514,080,163	4,551,198,765
Sterling Heights	4,816,435,000	44.78%	10,755,772,666	5,377,886,333	9,649,155,256
Utica	124,180,530	44.14%	281,333,326	140,666,663	250,371,981
Warren	3,369,574,471	43.51%	7,744,367,895	3,872,183,948	6,812,181,742
Townships					
Armada	268,632,000	44.48%	603,938,849	301,969,425	539,611,924
Bruce	582,683,200	45.45%	1,282,031,243	641,015,622	1,178,728,204
Chesterfield	1,925,858,797	44.66%	4,312,267,794	2,156,133,897	3,855,240,699
Clinton	3,025,945,000	44.83%	6,749,821,548	3,374,910,774	6,102,295,429
Harrison	1,195,099,940	46.33%	2,579,537,967	1,289,768,984	2,391,891,309
Grosse Pte Shores	16,150,900	48.37%	33,390,325	16,695,163	32,513,484
Lenox	296,396,211	44.14%	671,491,189	335,745,595	599,410,634
Macomb	4,752,382,169	44.82%	10,603,262,314	5,301,631,157	9,525,961,166
Ray	248,410,000	45.58%	544,997,806	272,498,903	498,851,622
Richmond	179,874,200	42.96%	418,701,583	209,350,792	360,469,062
Shelby	3,980,621,300	45.20%	8,806,684,292	4,403,342,146	8,016,342,711
Washington	1,775,049,846	45.32%	3,916,703,102	1,958,351,551	3,552,444,637
Total County	32,133,108,137	44.69%	71,901,207,196	35,950,603,598	64,575,157,676

Required Percent Increase to 50% of 2023 True Cash Value

11.88%

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL PERSONAL PROPERTY*

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line	14,247,300	50.00%	28,494,600	14,247,300	28,514,531
Eastpointe	43,939,100	49.93%	88,003,977	44,001,989	88,041,137
Fraser	31,405,500	50.00%	62,811,000	31,405,500	62,816,398
Memphis	1,989,200	50.00%	3,978,400	1,989,200	3,978,314
Mount Clemens	23,059,065	49.87%	46,235,266	23,117,633	46,179,815
New Baltimore	11,839,800	50.00%	23,679,290	11,839,645	23,679,600
Richmond	9,392,200	50.00%	18,784,400	9,392,200	18,784,400
Roseville	82,790,700	49.98%	165,631,173	82,815,587	165,632,405
St. Clair Shores	69,173,400	49.85%	138,759,924	69,379,962	138,346,800
Sterling Heights	274,997,000	49.98%	550,192,516	275,096,258	550,192,516
Utica	19,852,000	50.00%	39,703,978	19,851,989	40,212,871
Warren	450,372,625	49.96%	901,434,134	450,717,067	900,745,250
Townships					
Armada	106,813,900	50.00%	213,646,397	106,823,199	213,628,815
Bruce	47,564,400	50.00%	95,128,800	47,564,400	95,183,890
Chesterfield	87,238,900	50.00%	174,477,800	87,238,900	174,477,800
Clinton	149,320,100	50.00%	298,664,445	149,332,223	298,640,200
Harrison	28,010,500	50.00%	56,022,870	28,011,435	56,081,774
Grosse Pte Shores	312,000	49.73%	627,439	313,720	624,145
Lenox	50,206,000	50.00%	100,415,136	50,207,568	100,421,413
Macomb	131,529,266	49.90%	263,581,342	131,790,671	263,679,460
Ray	33,653,000	50.00%	67,306,000	33,653,000	67,306,000
Richmond	36,908,900	49.99%	73,832,209	36,916,105	73,823,364
Shelby	182,976,000	50.00%	365,979,165	182,989,583	365,952,000
Washington	112,370,000	50.00%	224,745,665	112,372,833	224,740,000
Total County	1,999,960,856	49.97%	4,002,135,926	2,001,067,963	4,001,682,898

Required Percent Increase to 50% of 2023 True Cash Value

0.06%

** The 2023 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP) and commercial personal property. Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.*

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL PERSONAL PROPERTY*

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line	7,108,200	50.00%	14,216,400	7,108,200	14,236,331
Eastpointe	10,909,300	49.72%	21,941,472	10,970,736	21,981,262
Fraser	13,492,700	50.00%	26,985,400	13,492,700	26,990,798
Memphis	216,800	50.00%	433,600	216,800	433,514
Mount Clemens	10,249,790	49.96%	20,515,993	10,257,997	20,561,265
New Baltimore	4,642,800	50.00%	9,285,600	4,642,800	9,285,600
Richmond	4,763,000	50.00%	9,526,000	4,763,000	9,526,000
Roseville	41,453,000	49.97%	82,955,773	41,477,887	82,922,584
St. Clair Shores	25,618,300	49.60%	51,649,798	25,824,899	51,236,600
Sterling Heights	123,973,500	49.96%	248,145,516	124,072,758	248,145,516
Utica	13,280,500	50.00%	26,561,000	13,280,500	27,069,915
Warren	242,803,218	49.94%	486,189,864	243,094,932	485,606,436
Townships					
Armada	2,536,100	50.00%	5,072,200	2,536,100	5,073,215
Bruce	4,891,200	50.00%	9,782,400	4,891,200	9,837,490
Chesterfield	37,417,300	50.00%	74,834,600	37,417,300	74,834,600
Clinton	77,392,800	50.00%	154,785,600	77,392,800	154,785,600
Harrison	12,191,700	50.01%	24,378,524	12,189,262	24,393,157
Grosse Pte Shores	51,400	49.96%	102,882	51,441	102,841
Lenox	7,839,300	49.99%	15,681,736	7,840,868	15,688,013
Macomb	40,540,066	49.86%	81,307,794	40,653,897	81,701,060
Ray	4,610,700	50.00%	9,221,400	4,610,700	9,221,400
Richmond	1,058,800	50.00%	2,117,600	1,058,800	2,123,120
Shelby	67,899,700	49.99%	135,826,565	67,913,283	135,799,400
Washington	14,158,500	49.99%	28,322,665	14,161,333	28,317,000
Total County	769,098,674	49.95%	1,539,840,382	769,920,191	1,539,872,717

Required Percent Increase to 50% of 2023 True Cash Value

0.11%

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL PERSONAL PROPERTY*

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line	1,294,600	50.00%	2,589,200	1,294,600	2,589,200
Eastpointe	344,400	49.79%	691,705	345,853	689,075
Fraser	7,918,100	50.00%	15,836,200	7,918,100	15,836,200
Memphis	1,326,300	50.00%	2,652,600	1,326,300	2,652,600
Mount Clemens	2,325,175	48.94%	4,751,073	2,375,537	4,650,350
New Baltimore	775,600	50.01%	1,550,890	775,445	1,551,200
Richmond	436,600	50.00%	873,200	436,600	873,200
Roseville	6,129,400	50.00%	12,258,800	6,129,400	12,293,221
St. Clair Shores	186,000	50.01%	371,926	185,963	372,000
Sterling Heights	30,493,800	50.00%	60,987,600	30,493,800	60,987,600
Utica	54,400	50.01%	108,778	54,389	108,756
Warren	52,675,494	49.95%	105,456,444	52,728,222	105,350,988
Townships					
Armada	5,156,400	49.91%	10,331,397	5,165,699	10,312,800
Bruce	1,978,900	50.00%	3,957,800	1,978,900	3,957,800
Chesterfield	16,793,600	50.00%	33,587,200	16,793,600	33,587,200
Clinton	11,325,700	50.00%	22,651,400	11,325,700	22,651,400
Harrison	1,529,900	49.89%	3,066,546	1,533,273	3,110,817
Grosse Pte Shores	-	-	-	-	-
Lenox	9,613,500	50.00%	19,227,000	9,613,500	19,227,000
Macomb	15,775,800	50.01%	31,545,291	15,772,646	31,551,600
Ray	1,900	50.00%	3,800	1,900	3,800
Richmond	55,000	49.96%	110,088	55,044	110,044
Shelby	16,916,400	50.00%	33,832,800	16,916,400	33,832,800
Washington	26,475,600	50.00%	52,951,200	26,475,600	52,951,200
Total County	209,582,569	49.97%	419,392,938	209,696,469	419,250,851

Required Percent Increase to 50% of 2023 True Cash Value

0.05%

* The 2023 True Cash Values and percent change shown in this chart are overstated due to the legislative changes for reporting exempt manufacturing personal property (EMPP) and commercial personal property. Final numbers will not be known until after exemption forms are timely filled with the local unit of government and approved by the Board of Review at its March session.

**2022 STUDY REPORT FOR 2023 EQUALIZED VALUES
RECAP OF L-4018's**

TOTAL UTILITY PERSONAL PROPERTY

Government Unit	2022 Assessment	Ratio	2023 True Cash Value	2023 50% of True Cash Value	Previous Year Ending True Cash Value (2022 L-4023)
Cities					
Center Line	5,844,500	50.00%	11,689,000	5,844,500	11,689,000
Eastpointe	32,685,400	50.00%	65,370,800	32,685,400	65,370,800
Fraser	9,994,700	50.00%	19,989,400	9,994,700	19,989,400
Memphis	446,100	50.00%	892,200	446,100	892,200
Mount Clemens	10,484,100	50.00%	20,968,200	10,484,100	20,968,200
New Baltimore	6,421,400	50.00%	12,842,800	6,421,400	12,842,800
Richmond	4,192,600	50.00%	8,385,200	4,192,600	8,385,200
Roseville	35,208,300	50.00%	70,416,600	35,208,300	70,416,600
St. Clair Shores	43,369,100	50.00%	86,738,200	43,369,100	86,738,200
Sterling Heights	120,529,700	50.00%	241,059,400	120,529,700	241,059,400
Utica	6,517,100	50.00%	13,034,200	6,517,100	13,034,200
Warren	154,893,913	50.00%	309,787,826	154,893,913	309,787,826
Townships					
Armada	99,121,400	50.00%	198,242,800	99,121,400	198,242,800
Bruce	40,694,300	50.00%	81,388,600	40,694,300	81,388,600
Chesterfield	33,028,000	50.00%	66,056,000	33,028,000	66,056,000
Clinton	60,601,600	49.99%	121,227,445	60,613,723	121,203,200
Harrison	14,288,900	50.00%	28,577,800	14,288,900	28,577,800
Grosse Pte Shores	260,600	49.68%	524,557	262,279	521,304
Lenox	32,753,200	50.00%	65,506,400	32,753,200	65,506,400
Macomb	75,213,400	49.90%	150,728,257	75,364,129	150,426,800
Ray	29,040,400	50.00%	58,080,800	29,040,400	58,080,800
Richmond	35,795,100	49.99%	71,604,521	35,802,261	71,590,200
Shelby	98,159,900	50.00%	196,319,800	98,159,900	196,319,800
Washington	71,735,900	50.00%	143,471,800	71,735,900	143,471,800
Total County	1,021,279,613	49.99%	2,042,902,606	1,021,451,303	2,042,559,330

Required Percent Increase to 50% of 2023 True Cash Value

0.02%

State Tax Commission Analysis for Equalized Valuation of Real Property

County Name MACOMB COUNTY		City/Township Name ENTIRE MACOMB COUNTY			Study Year 2022	Equalization Year 2023	
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
100 Agricultural	220,248,750				46.84%	470,263,906	AS
200 Commercial	5,788,324,737				47.35%	12,225,303,768	AS
300 Industrial	2,824,800,370				48.81%	5,787,062,980	AS
400 Residential	32,133,108,137				44.69%	71,901,207,196	S2
500 Timber-Cutover	0				0.00%	0	NC
600 Developmental	0				0.00%	0	NC
TOTAL - REAL	40,966,481,994				45.33%	90,383,837,850	
AS: Appraisal Study CS: Combined Sales & Appraisal Study		S1: One Year Sales Study			RV: Record Verification		
NW: New Class		S2: Two Year Sales Study			AU: Audit		
NC: None Classified RA: Reappraisal		OH: One Hundred % Study			CT: Class Transfer		
ES: Estimated Values (Explain)							
Remarks:							

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name ENTIRE MACOMB COUNTY			Study Year 2022		Equalization Year 2023
Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
150 Agricultural	0				0.00%	0	NC
250 Commercial	769,098,674				49.95%	1,539,840,382	AU & RV
350 Industrial	209,582,569				49.97%	419,392,938	AU & RV
450 Residential	0				0.00%	0	NC
550 Utility	1,021,279,613				49.99%	2,042,902,606	OH
TOTAL - PERSONAL	1,999,960,856				49.97%	4,002,135,926	
AS: Appraisal Study CS: Combined Sales & Appraisal Study S1: One Year Sales Study RV: Record Verification NW: New Class S2: Two Year Sales Study AU: Audit NC: None Classified RA: Reappraisal OH: One Hundred % Study CT: Class Transfer ES: Estimated Values (Explain)							
Remarks:							

Analysis for Equalized Valuation - Real Property

STATE TAX COMMISSION

County		City or Township			Year		
MACOMB COUNTY		CENTER LINE			2022/2023		
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	68,997,300	64	38,057,249	17,806,700	46.79	147,461,637	AS
Industrial	23,457,100	9	5,873,015	2,896,200	49.31	47,570,675	AS
Residential	140,217,200	255	0	0	43.47	322,560,847	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	232,671,600					517,593,159	

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		CENTER LINE			2022/2023		
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	7,108,200	33	7,324,143	3,661,800	50.00	14,216,400	AU
Ind. Personal	1,294,600	3	557,643	278,800	50.00	2,589,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	5,844,500	5	11,689,041	5,844,500	50.00	11,689,000	AU
TOTAL - PERSONAL	14,247,300	Divide the total Assessed Value by the Total True Cash Value				28,494,600	

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				2022/2023	
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	108,747,500	73	20,233,606	9,025,900	44.61	243,773,818	AS
Industrial	3,430,800	4	927,468	450,500	48.57	7,063,620	AS
Residential	659,757,100	1,453	0	0	41.87	1,575,727,490	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	771,935,400					1,826,564,928	

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			2022/2023		
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	10,909,300	49	4,993,255	2,482,500	49.72	21,941,472	AU
Ind. Personal	344,400	2	198,422	98,800	49.79	691,705	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	32,685,400	6	65,370,586	32,685,400	50.00	65,370,800	AU
TOTAL - PERSONAL	43,939,100	Divide the total Assessed Value by the Total True Cash Value				88,003,977	

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			2022/2023		
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	115,833,600	59	42,467,879	19,569,900	46.08	251,375,000	AS
Industrial	104,173,900	25	23,482,329	11,209,000	47.73	218,256,652	AS
Residential	439,303,800	506	0	0	44.22	993,450,475	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	659,311,300					1,463,082,127	

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			2022/2023		
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	13,492,700	49	18,226,667	9,113,700	50.00	26,985,400	AU
Ind. Personal	7,918,100	31	7,419,750	3,709,800	50.00	15,836,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	9,994,700	3	19,989,262	9,994,700	50.00	19,989,400	AU
TOTAL - PERSONAL	31,405,500	Divide the total Assessed Value by the Total True Cash Value				62,811,000	

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:

Analysis for Equalized Valuation - Real Property

STATE TAX COMMISSION

County		City or Township			Year		
MACOMB COUNTY		MEMPHIS			2022/2023		
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	4,629,100	9	4,775,147	2,309,100	48.36	9,572,167	AS
Industrial	432,200	1	947,229	432,200	45.63	947,184	AS
Residential	24,413,825	20	0	0	54.13	45,102,208	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	29,475,125					55,621,559	

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			2022/2023		
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	216,800	11	303,773	151,900	50.00	433,600	AU
Ind. Personal	1,326,300	1	2,652,513	1,326,300	50.00	2,652,600	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	446,100	2	892,208	446,100	50.00	892,200	AU
TOTAL - PERSONAL	1,989,200	Divide the total Assessed Value by the Total True Cash Value				3,978,400	

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		MT CLEMENS				2022/2023	
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	119,774,400	79	47,872,496	22,414,900	46.82	255,818,881	AS
Industrial	45,755,000	23	16,571,998	7,864,200	47.45	96,427,819	AS
Residential	343,276,100	420	0	0	44.27	775,414,728	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	508,805,500					1,127,661,428	

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			2022/2023		
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	10,249,790	51	12,694,003	6,342,400	49.96	20,515,993	AU
Ind. Personal	2,325,175	3	2,247	1,100	48.94	4,751,073	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	10,484,100	4	20,968,196	10,484,100	50.00	20,968,200	AU
TOTAL - PERSONAL	23,059,065	Divide the total Assessed Value by the Total True Cash Value				46,235,266	

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			2022/2023		
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	54,294,800	32	17,662,669	8,324,000	47.13	115,202,207	AS
Industrial	18,429,400	14	7,483,702	3,577,400	47.80	38,555,230	AS
Residential	515,024,300	301	0	0	44.87	1,147,814,353	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	587,748,500					1,301,571,790	

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			2022/2023		
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	4,642,800	28	1,654,365	827,200	50.00	9,285,600	AU
Ind. Personal	775,600	3	590,860	295,500	50.01	1,550,890	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	6,421,400	2	12,842,721	6,421,400	50.00	12,842,800	AU
TOTAL - PERSONAL	11,839,800	Divide the total Assessed Value by the Total True Cash Value				23,679,290	

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				2022/2023	
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	46,171,300	31	9,914,600	4,805,500	48.47	95,257,479	AS
Industrial	6,868,600	5	1,421,597	700,800	49.30	13,932,252	AS
Residential	209,250,700	226	0	0	45.53	459,588,623	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	262,290,600					568,778,354	

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		2022/2023			
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	4,763,000	31	7,248,937	3,624,500	50.00	9,526,000	AU
Ind. Personal	436,600	6	333,578	166,800	50.00	873,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	4,192,600	4	8,385,086	4,192,600	50.00	8,385,200	AU
TOTAL - PERSONAL	9,392,200	Divide the total Assessed Value by the Total True Cash Value				18,784,400	

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			2022/2023		
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	341,850,900	86	29,831,465	14,022,000	47.00	727,342,340	AS
Industrial	86,498,100	37	41,558,007	20,011,300	48.15	179,642,991	AS
Residential	973,854,345	1,824	0	0	43.30	2,249,086,247	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	1,402,203,345					3,156,071,578	

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			2022/2023		
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	41,453,000	74	18,112,229	9,050,000	49.97	82,955,773	AU
Ind. Personal	6,129,400	19	4,080,551	2,040,200	50.00	12,258,800	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	35,208,300	6	70,416,636	35,208,300	50.00	70,416,600	AU
TOTAL - PERSONAL	82,790,700	Divide the total Assessed Value by the Total True Cash Value				165,631,173	

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			2022/2023		
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	313,790,705	105	53,219,173	24,519,905	46.07	681,117,224	AS
Industrial	12,981,000	15	11,496,239	5,507,000	47.90	27,100,209	AS
Residential	2,270,717,203	2,671	0	0	45.16	5,028,160,326	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	2,597,488,908					5,736,377,759	

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			2022/2023		
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	25,618,300	88	14,721,440	7,301,600	49.60	51,649,798	AU
Ind. Personal	186,000	3	358,554	179,300	50.01	371,926	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	43,369,100	8	86,738,165	43,369,100	50.00	86,738,200	AU
TOTAL - PERSONAL	69,173,400	Divide the total Assessed Value by the Total True Cash Value				138,759,924	

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			2022/2023		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural	0	0	0	0	50.00	0	NC
Commercial	1,026,261,700	107	157,714,209	74,819,000	47.44	2,163,283,516	AS
Industrial	581,193,200	51	50,639,833	23,709,300	46.82	1,241,335,327	AS
Residential	4,816,435,000	3,616	0	0	44.78	10,755,772,666	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	6,423,889,900					14,160,391,509	

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			2022/2023		
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	123,973,500	155	69,517,754	34,731,100	49.96	248,145,516	AU
Ind. Personal	30,493,800	37	9,350,542	4,675,300	50.00	60,987,600	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	120,529,700	10	241,059,587	120,529,700	50.00	241,059,400	AU
TOTAL - PERSONAL	274,997,000	Divide the total Assessed Value by the Total True Cash Value				550,192,516	

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			2022/2023		
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	149,000,699	47	44,211,177	20,657,520	46.72	318,922,729	AS
Industrial	2,612,300	9	2,386,098	1,153,100	48.33	5,405,131	AS
Residential	124,180,530	160	0	0	44.14	281,333,326	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	275,793,529					605,661,186	

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			2022/2023		
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	13,280,500	30	6,918,445	3,459,400	50.00	26,561,000	AU
Ind. Personal	54,400	1	108,769	54,400	50.01	108,778	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	6,517,100	4	13,033,952	6,517,100	50.00	13,034,200	AU
TOTAL - PERSONAL	19,852,000	Divide the total Assessed Value by the Total True Cash Value				39,703,978	

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			2022/2023		
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	743,050,000	157	102,565,275	47,926,480	46.73	1,590,092,018	AS
Industrial	854,247,970	111	92,497,218	47,583,760	51.44	1,660,668,682	AS
Residential	3,369,574,471	4,547	0	0	43.51	7,744,367,895	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	4,966,872,441					10,995,128,595	

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		2022/2023			
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	242,803,218	122	28,753,283	14,358,225	49.94	486,189,864	AU
Ind. Personal	52,675,494	41	2,578,553	1,287,878	49.95	105,456,444	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	154,893,913	24	309,762,641	154,893,913	50.00	309,787,826	AU
TOTAL - PERSONAL	450,372,625	Divide the total Assessed Value by the Total True Cash Value				901,434,134	

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			2022/2023		
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	37,277,100	31	11,806,410	5,664,800	47.98	77,692,997	AS
Commercial	15,737,100	18	6,998,694	3,270,700	46.73	33,676,653	AS
Industrial	18,521,600	10	3,579,231	1,794,200	50.13	36,947,137	AS
Residential	268,632,000	158	0	0	44.48	603,938,849	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	340,167,800					752,255,636	

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		2022/2023			
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	2,536,100	15	2,990,651	1,495,300	50.00	5,072,200	AU
Ind. Personal	5,156,400	4	2,318,874	1,157,400	49.91	10,331,397	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	99,121,400	12	198,242,621	99,121,400	50.00	198,242,800	AU
TOTAL - PERSONAL	106,813,900	Divide the total Assessed Value by the Total True Cash Value				213,646,397	

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				2022/2023	
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	21,098,300	20	7,939,438	3,746,700	47.19	44,709,260	AS
Commercial	22,773,300	16	6,956,493	3,313,100	47.63	47,812,933	AS
Industrial	77,290,200	16	22,345,265	11,333,500	50.72	152,386,041	AS
Residential	582,683,200	332	0	0	45.45	1,282,031,243	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	703,845,000					1,526,939,477	

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				2022/2023	
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	4,891,200	25	7,429,431	3,714,900	50.00	9,782,400	AU
Ind. Personal	1,978,900	10	610,789	305,400	50.00	3,957,800	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	40,694,300	14	81,388,853	40,694,300	50.00	81,388,600	AU
TOTAL - PERSONAL	47,564,400	Divide the total Assessed Value by the Total True Cash Value				95,128,800	

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		CHESTERFIELD TWP				2022/2023	
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural	8,209,500	21	4,562,256	2,220,000	48.66	16,871,147	AS
Commercial	296,345,800	77	91,590,729	43,579,300	47.58	622,836,906	AS
Industrial	187,052,200	52	46,352,724	22,354,100	48.23	387,833,713	AS
Residential	1,925,858,797	1,320	0	0	44.66	4,312,267,794	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	2,417,466,297					5,339,809,560	

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		2022/2023			
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	37,417,300	55	22,015,544	11,007,500	50.00	74,834,600	AU
Ind. Personal	16,793,600	18	1,427,075	713,600	50.00	33,587,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	33,028,000	13	66,056,062	33,028,000	50.00	66,056,000	AU
TOTAL - PERSONAL	87,238,900	Divide the total Assessed Value by the Total True Cash Value				174,477,800	

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		CLINTON TWP			2022/2023		
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	875,315,000	110	155,343,685	73,086,700	47.05	1,860,393,199	AS
Industrial	273,310,900	40	35,545,601	16,926,400	47.62	573,941,411	AS
Residential	3,025,945,000	2,684	0	0	44.83	6,749,821,548	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	4,174,570,900					9,184,156,158	

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			2022/2023		
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	77,392,800	147	35,048,683	17,523,100	50.00	154,785,600	AU
Ind. Personal	11,325,700	39	3,926,230	1,963,100	50.00	22,651,400	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	60,601,600	14	121,231,925	60,601,600	49.99	121,227,445	AU
TOTAL - PERSONAL	149,320,100	Divide the total Assessed Value by the Total True Cash Value				298,664,445	

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

Remarks:

Analysis for Equalized Valuation - Real Property

STATE TAX COMMISSION

County		City or Township			Year		
MACOMB COUNTY		HARRISON TWP			2022/2023		
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	130,884,400	47	46,417,015	21,903,300	47.19	277,356,220	AS
Industrial	47,445,900	16	8,529,045	4,041,600	47.39	100,117,957	AS
Residential	1,195,099,940	1,014	0	0	46.33	2,579,537,967	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	1,373,430,240					2,957,012,144	

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

Remarks:

Analysis for Equalized Valuation - Personal Property

STATE TAX COMMISSION

County		City or Township			Year		
MACOMB COUNTY		HARRISON TWP			2022/2023		
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	12,191,700	33	8,274,840	4,137,900	50.01	24,378,524	AU
Ind. Personal	1,529,900	7	1,254,380	625,800	49.89	3,066,546	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	14,288,900	2	28,577,788	14,288,900	50.00	28,577,800	AU
TOTAL - PERSONAL	28,010,500	Divide the total Assessed Value by the Total True Cash Value				56,022,870	

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			2022/2023		
Assessment Roll Classification		Sample			% Ratio		Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	
Agricultural	0	0	0	0	50.00	0	NC
Commercial	0	0	0	0	50.00	0	NC
Industrial	0	0	0	0	50.00	0	NC
Residential	16,150,900	97	0	0	48.37	33,390,325	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	16,150,900					33,390,325	

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			2022/2023		
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	51,400	10	102,874	51,400	49.96	102,882	AU
Ind. Personal	0	0	0	0	50.00	0	NC
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	260,600	2	524,593	260,600	49.68	524,557	AU
TOTAL - PERSONAL	312,000	Divide the total Assessed Value by the Total True Cash Value				627,439	

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			2022/2023		
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural	44,107,450	37	10,729,694	4,923,500	45.89	96,115,603	AS
Commercial	80,745,100	31	25,266,829	12,746,200	50.45	160,049,752	AS
Industrial	25,263,900	13	9,475,388	4,533,800	47.85	52,798,119	AS
Residential	296,396,211	200	0	0	44.14	671,491,189	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	446,512,661					980,454,663	

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			2022/2023		
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	7,839,300	26	8,658,003	4,327,900	49.99	15,681,736	AU
Ind. Personal	9,613,500	7	16,833,653	8,416,700	50.00	19,227,000	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	32,753,200	22	65,506,634	32,753,200	50.00	65,506,400	AU
TOTAL - PERSONAL	50,206,000	Divide the total Assessed Value by the Total True Cash Value				100,415,136	

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				2022/2023	
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural	12,463,100	5	2,554,035	1,267,300	49.62	25,117,090	AS
Commercial	317,461,233	45	48,835,057	23,998,600	49.14	646,034,255	AS
Industrial	86,710,900	16	16,018,438	7,608,900	47.50	182,549,263	AS
Residential	4,752,382,169	2,453	0	0	44.82	10,603,262,314	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	5,169,017,402					11,456,962,922	

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			2022/2023		
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	40,540,066	67	14,980,235	7,469,800	49.86	81,307,794	AU
Ind. Personal	15,775,800	14	2,625,854	1,313,100	50.01	31,545,291	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	75,213,400	21	150,721,922	75,213,400	49.90	150,728,257	AU
TOTAL - PERSONAL	131,529,266	Divide the total Assessed Value by the Total True Cash Value				263,581,342	

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		RAY TWP				2022/2023	
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	41,347,900	49	13,145,285	6,336,300	48.20	85,784,025	AS
Commercial	9,872,800	17	2,551,355	1,224,800	48.01	20,564,049	AS
Industrial	7,617,000	10	3,680,537	1,826,600	49.63	15,347,572	AS
Residential	248,410,000	98	0	0	45.58	544,997,806	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	307,247,700					666,693,452	

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		2022/2023			
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	4,610,700	20	4,436,646	2,218,300	50.00	9,221,400	AU
Ind. Personal	1,900	0	0	0	50.00	3,800	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	29,040,400	23	46,615,962	23,308,100	50.00	58,080,800	AU
TOTAL - PERSONAL	33,653,000	Divide the total Assessed Value by the Total True Cash Value				67,306,000	

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:

Analysis for Equalized Valuation - Real Property

STATE TAX COMMISSION

County		City or Township			Year		
MACOMB COUNTY		RICHMOND TWP			2022/2023		
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	39,262,400	38	11,542,775	5,081,200	44.02	89,192,185	AS
Commercial	6,601,800	13	9,237,836	4,316,300	46.72	14,130,565	AS
Industrial	2,219,200	9	1,988,091	937,700	47.17	4,704,685	AS
Residential	179,874,200	94	0	0	42.96	418,701,583	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	227,957,600					526,729,018	

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			2022/2023		
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	1,058,800	12	1,536,633	768,300	50.00	2,117,600	AU
Ind. Personal	55,000	3	110,091	55,000	49.96	110,088	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	35,795,100	18	71,598,465	35,795,100	49.99	71,604,521	AU
TOTAL - PERSONAL	36,908,900	Divide the total Assessed Value by the Total True Cash Value				73,832,209	

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				2022/2023	
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	759,124,200	94	122,652,487	59,297,300	48.35	1,570,060,393	AS
Industrial	322,180,400	79	83,639,281	40,439,500	48.35	666,350,362	AS
Residential	3,980,621,300	2,508	0	0	45.20	8,806,684,292	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	5,061,925,900					11,043,095,047	

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			2022/2023		
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	67,899,700	119	36,999,161	18,496,800	49.99	135,826,565	AU
Ind. Personal	16,916,400	20	5,070,941	2,535,400	50.00	33,832,800	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	98,159,900	12	196,320,107	98,159,900	50.00	196,319,800	AU
TOTAL - PERSONAL	182,976,000	Divide the total Assessed Value by the Total True Cash Value				365,979,165	

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				2022/2023	
Assessment Roll Classification		Sample			% Ratio Assessment s to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural	16,483,000	20	7,480,386	3,544,800	47.39	34,781,599	AS
Commercial	181,062,000	32	18,492,237	8,972,900	48.52	373,169,827	AS
Industrial	37,108,600	16	8,226,784	3,955,400	48.08	77,180,948	AS
Residential	1,775,049,846	814	0	0	45.32	3,916,703,102	SS
Timber-Cutover	0	0	0	0	50.00	0	NC
Developmental	0	0	0	0	50.00	0	NC
TOTAL - REAL	2,009,703,446					4,401,835,476	

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			2022/2023		
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	14,158,500	53	14,668,402	7,333,000	49.99	28,322,665	AU
Ind. Personal	26,475,600	5	52,245,149	26,122,600	50.00	52,951,200	AU
Res. Personal	0	0	0	0	50.00	0	NC
Util. Personal	71,735,900	20	143,471,427	71,735,900	50.00	143,471,800	AU
TOTAL - PERSONAL	112,370,000	Divide the total Assessed Value by the Total True Cash Value				224,745,665	

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: