



2021 Mackinac County Equalization Report

Received by the Mackinac County Board of Commissioners

April 13, 2021

Taxable Values are tentative until June 28th, 2021.

*Eileen Evers created the cover for the 2021 Mackinac County Equalization Report.
Thank you Eileen – we appreciate your work on the EQ team....*

The photos were contributed by equalization staff. The request was to take a photo of an old tool that looks interesting, or maybe has a memory. It did not have to be currently under use or have any present functional utility. What is intriguing is that these tools are still around....

Why old?? The photos are memories of times or things that gave us comfort, made life easier or to keep a story alive. The past is full of traditions and stories (and tools) that keep us rooted. Keeping a foot well-grounded in the past gives us stability and wisdom.

This well placed foot also gives us courage to take the next step forward. The courage to ask questions, to explore, experiment and grow.

When I started in assessing administration, my tools were a cardboard record card, a paper assessment roll and an adding machine. No cell phone, computer, BS&A software, and certainly, no financial calculator. Assessors and equalization departments had developed different ways to organize the data and get the job done. There are 276 cities, 257 villages and 1,240 townships in the State of Michigan bound together by the General Property Tax Act, Act 206 of 1893 with slightly different procedures.

In 2021, assessors and equalization staff started a new journey. Going forward into 2022, we will begin to operate within the **Michigan Equalization Gateway** – or MEG. Courageous individuals dreamed that there might be a way to make our work more efficient. Looking at the technology we now have at our fingertips – changes to how we work with the new technology, could improve accuracy and transparency, increase efficiency– and maybe use less paper.

The standardization of data entry is the next step. Although it seems like a simple request to ask assessors and equalization directors to categorize data by uniform rules; this requires we all move one foot forward from a long standing, comfortable way of data organization. Collectively, we have to pick up one foot and take a step.

And we keep the other foot in the past. So we remember the why behind what we do. We remember how we calculate the ratios and factors we use. The rules and principles that give our studies a strong foundation. The dialogue we have between old and new will keep our work relevant and credible to the assessing profession. We walk with confidence, ask many questions and engage in much conversation to adopt the **Michigan Equalization Gateway**.

Challenging, yes. Change is happening and with that foot in the old, this will be an evolution that uses our new tools to work smarter.

At the end of the new day, with the excitement of growth, we can still pull out the old tools, the memories and stories.... and smile... or... maybe just retire and rest.... blessing and being a midwife to the new...

MACKINAC COUNTY EQUALIZATION DEPT

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April 13, 2021

Mackinac County Board of Commissioners
100 Marley Street
Saint Ignace, MI 49781

Board Members:

This *2021 Equalization Report* is a cooperative effort to provide for the fair and uniform valuation of all properties in Mackinac County. This endeavor of public service reflects the efforts of local assessors, the board of review members in each unit and the staff of this equalization department.

The *2021 Equalization Report* presents data to support the proposed and recommended 2021 equalized value for Mackinac County.

The report is divided into five sections. The first two sections are informational. The second section presents a summary of the final and tentative values for the county. The 2021 township/city L-4022 reports submitted by assessors and the L-4023 report submitted by the equalization director are found in the Section 5. It is helpful to look at the data in different ways, Section 4 includes several charts and/or graphs to assist with your understanding of value changes in the county.

The recommended ***Ad Valorem Equalized Value of Mackinac County for 2021 is \$1,378,782,700.*** The 2020 Ad Valorem Equalized Value was \$1,336,465,765. The 2021 value is an increase of \$42,316,935 or **3.17%** over the 2020 state equalized value.

The projected ***2021 Ad Valorem Taxable Value is \$1,097,375,074.*** This is \$16,197,647 more than the 2020 Ad Valorem Taxable Value of \$1,081,177,427. This reflects an increase of **1.50%** between 2020 and 2021 Ad Valorem Taxable Values.

I respectfully request your acceptance and approval of the following 2021 Equalization Report and the 2021 county equalized valuation of Mackinac County.

Sincerely,



Pamela Chipman MAAO, PPE
Equalization Director

Personal and Real Property - TOTALS

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L-4024

Mackinac County


Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
Township or City	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Bois Blanc	23,208.23	45,151,250	45,151,250	312,200	312,200	45,463,450	45,463,450
Brevort	60,611.59	41,888,900	41,888,900	1,730,400	1,730,400	43,619,300	43,619,300
Clark	52,140.39	254,563,100	254,563,100	4,861,300	4,861,300	259,424,400	259,424,400
Garfield	87,873.20	82,429,963	82,429,963	20,475,300	20,475,300	102,905,263	102,905,263
Hendricks	51,357.22	10,125,800	10,125,800	4,799,300	4,799,300	14,925,100	14,925,100
Hudson	44,919.12	14,067,000	14,067,000	5,030,400	5,030,400	19,097,400	19,097,400
Marquette	64,294.72	44,520,600	44,520,600	1,163,100	1,163,100	45,683,700	45,683,700
Moran	85,687.77	100,086,100	100,086,100	77,049,100	77,049,100	177,135,200	177,135,200
Newton	100,133.82	42,539,400	42,539,400	1,155,200	1,155,200	43,694,600	43,694,600
Portage	46,226.16	91,159,500	91,159,500	1,236,400	1,236,400	92,395,900	92,395,900
Saint Ignace	63,184.81	37,753,800	37,753,800	12,840,726	12,840,726	50,594,526	50,594,526
Mackinac Island	2,834.62	369,649,550	369,649,550	10,090,411	10,090,411	379,739,961	379,739,961
Saint Ignace	1,643.90	99,130,200	99,130,200	4,973,700	4,973,700	104,103,900	104,103,900
Totals for County	684,115.55	1,233,065,163	1,233,065,163	145,717,537	145,717,537	1,378,782,700	1,378,782,700

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MACKINAC COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated April 22, 2021


Equalization Director


Clerk of the Board of Commissioners


Chairperson of Board of Commissioners

Equalized Valuations - REAL

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L-4024

Mackinac County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bois Blanc	0	729,750	0	44,421,500	0	0	45,151,250
Brevort	0	789,500	164,400	40,935,000	0	0	41,888,900
Clark	549,700	16,063,300	5,440,700	232,509,400	0	0	254,563,100
Garfield	8,886,734	3,561,771	563,883	69,417,575	0	0	82,429,963
Hendricks	0	690,800	70,200	9,364,800	0	0	10,125,800
Hudson	0	236,300	372,100	12,588,000	870,600	0	14,067,000
Marquette	3,312,900	928,700	0	39,816,600	462,400	0	44,520,600
Moran	0	12,272,600	9,088,600	78,724,900	0	0	100,086,100
Newton	1,353,400	1,548,000	4,217,200	33,085,500	2,335,300	0	42,539,400
Portage	741,200	6,280,100	0	84,138,200	0	0	91,159,500
Saint Ignace	0	2,416,400	118,800	35,218,600	0	0	37,753,800
Mackinac Island	0	166,728,650	0	202,920,900	0	0	369,649,550
Saint Ignace	0	34,921,900	491,400	63,716,900	0	0	99,130,200
Total for County	14,843,934	247,167,771	20,527,283	946,857,875	3,668,300	0	1,233,065,163

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MACKINAC COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated April 22, 2021


Equalization Director


Clerk of the Board of Commissioners


Chairperson of Board of Commissioners

Assessed Valuations - REAL

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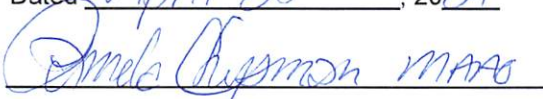
Mackinac County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Bois Blanc	0	729,750	0	44,421,500	0	0	45,151,250
Brevort	0	789,500	164,400	40,935,000	0	0	41,888,900
Clark	549,700	16,063,300	5,440,700	232,509,400	0	0	254,563,100
Garfield	8,886,734	3,561,771	563,883	69,417,575	0	0	82,429,963
Hendricks	0	690,800	70,200	9,364,800	0	0	10,125,800
Hudson	0	236,300	372,100	12,588,000	870,600	0	14,067,000
Marquette	3,312,900	928,700	0	39,816,600	462,400	0	44,520,600
Moran	0	12,272,600	9,088,600	78,724,900	0	0	100,086,100
Newton	1,353,400	1,548,000	4,217,200	33,085,500	2,335,300	0	42,539,400
Portage	741,200	6,280,100	0	84,138,200	0	0	91,159,500
Saint Ignace	0	2,416,400	118,800	35,218,600	0	0	37,753,800
Mackinac Island	0	166,728,650	0	202,920,900	0	0	369,649,550
Saint Ignace	0	34,921,900	491,400	63,716,900	0	0	99,130,200
Total for County	14,843,934	247,167,771	20,527,283	946,857,875	3,668,300	0	1,233,065,163

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MACKINAC COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated April 22, 2021

 Equalization Director


 Clerk of the Board of Commissioners


 Chairperson of Board of Commissioners

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION

(When complete, this form is to be filed with the local unit of government)



Assessing Officer Name PAMELA M CHIPMAN	Certification Number R-7152	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2021
Local Unit of Government Name MACKINAC COUNTY	City or Township County	County Name MACKINAC	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad Valorem

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
Deducting	0	From	Real Agriculture	14,843,934
Deducting	0	From	Real Commercial	247,167,771
Deducting	0	From	Real Industrial	20,527,283
Deducting	0	From	Real Residential	946,857,875
Deducting	0	From	Real Timber Cutover	3,668,300
Deducting	0	From	Real Developmental	0
			TOTAL REAL PROPERTY	1,233,065,163
			TOTAL PERSONAL PROPERTY	145,717,537
			TOTAL REAL & PERSONAL PROPERTY	1,378,782,700

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.

Chairperson of the County Board of Commissioners Signature 	Date 4-22-21
Clerk of the County Board of Commissioners Signature 	Date 4/22/21

State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION

(When complete, this form is to be filed with the local unit of government)



Assessing Officer Name PAMELA M CHIPMAN	Certification Number B-7152	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2021
Local Unit of Government Name MACKINAC COUNTY	City or Township County	County Name MACKINAC	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Special Act

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
Deducting	0	From	Real Agriculture	5,222,997
Deducting	0	From	Real Commercial	188,300
Deducting	0	From	Real Industrial	328,700
Deducting	0	From	Real Residential	0
Deducting	0	From	Real Timber Cutover	0
Deducting	0	From	Real Developmental	0
			TOTAL REAL PROPERTY	5,739,997
			TOTAL PERSONAL PROPERTY	0
			TOTAL REAL & PERSONAL PROPERTY	5,739,997

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.

Chairperson of the County Board of Commissioners Signature 	Date 4-22-21
Clerk of the County Board of Commissioners Signature 	Date 4/22/21

CONTENTS

Letter of Transmittal

Mackinac County Board of Commissioners 2021 L-4024

Mackinac County Board of Commissioners 2021 L-4037 (Ad Valorem/Special Acts)

Section 1: Preparation of the County Tax Base

Equalization Department Staff

Supervisors and Assessors by Unit

2021 Parcel Count per Unit & Mackinac County Total

Brief Overview: Establishing the Tax Base

Sales Study Time Period

2021: All Those Numbers

STC Bulletin 14 of 2020: 2021 Property Tax Appeal Procedures

STC Bulletin 15 of 2020: Property Tax and Equalization 2021 Calendar

Section 2: Equalization Data: Ad Valorem and Special Acts

2021 Ad Valorem County Totals

2021 Ad Valorem Unit Totals

2021 Special Acts

Summary of Ratios and Factors

Section 3: Analysis

2021 Distribution of Real Property: Assessed, CEV and Tentative Taxable Values

2018 – 2021 Distribution of Personal Property: County/State Equalized Values by Class

Assessed, CEV and Tentative Taxable by Unit

Difference between CEV/SEV and Taxable Value

2020-2021 Equalized Change

(Continued on Next Page)

Ten Year History of Assessed, Equalized and Taxable Values for Mackinac County
Analysis by Class-Value Change between 2020 and 2021

Section 4: By Governmental Unit as Reported by Assessors

L-4022 Report of Assessment Roll Changes and Classification

L-4023 Summary Analysis for Equalized Valuation

2021

MACKINAC COUNTY

EQUALIZATION DEPARTMENT

Pamela Chipman, Director, MAAO, PPE

Jolene Larsen, Appraiser I, MCAO

Stephanie LaTour, Equalization Clerk, MCAT

Brandon LaJoie, GIS Technician/Equalization Clerk, MCAT

Eileen Evers, Equalization Clerk, MCAT

MACKINAC COUNTY

BOARD OF COMMISSIONERS

Jim Hill, Chair

Craig Lehrke

Paul Krause

Mike Patrick

Calvin McPhee

MACKINAC COUNTY TWP & CITY OFFICIALS

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SUPERVISOR	ASSESSOR
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SC - 49-052: CITY OF ST.IGNACE	
CITY OFFICE 396 N STATE ST ST IGNACE, MI 49781 OFFICE: 906-643-8545 FAX: 906-643-9393 CONNIE LITZNER, MAYOR PHONE: 906-430-5264	KYLE MULKA, ASSR 396 N. STATE STREET ST.IGNACE, MI 49781 OFFICE: 906-643-8797 FAX: 906-643-9393 siaassessor@lighthouse.net

EQUALIZATION DEPARTMENT	
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CLERK	GIS TECH/CLERK
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Mackinac County Trivia

- Mackinac County is Comprised of 11 Townships and 2 Cities
- 691,000 Total Acres (1,080 Square Miles)
- 135,000 Acres of Federal Land
- 199,700 Acres of State Land
- 84 Miles in Length (East to West)
- Approximately 230 Miles of Shoreline
- 37 Islands
- 88 Inland Lakes Covering 25,000 Acres

PARCEL COUNT REPORT						
As reported on the assessors 2021 L-4022's				Real/Pers		Unit
GOVERNMENTAL UNIT	REAL	PERS	Total	EXEMPT	TOTAL	
BOIS BLANC	1,725	19	1,744	127	1,871	BB
BREVORT	920	20	940	140	1,080	BR
CLARK	3,385	155	3,540	254	3,794	CL
GARFIELD	3,042	59	3,101	188	3,289	GR
HENDRICKS	352	29	381	104	485	HE
HUDSON	477	19	496	83	579	HU
MARQUETTE	1,267	24	1,291	101	1,392	MA
MORAN	1,665	86	1,751	267	2,018	MO
NEWTON	1,165	43	1,208	127	1,335	NE
PORTAGE	2,065	81	2,146	79	2,225	PO
ST IGNACE TWP	1,075	52	1,127	200	1,327	ST
CITY OF MACKINAC ISLAND	1,220	200	1,420	71	1,491	MI
CITY OF ST IGNACE	1,529	207	1,736	187	1,923	SC
Mackinac County Totals	19,887	994	20,881	1,928	22,809	

Brief overview: establishing the tax base...

The Equalization Department is the second level in the preparation of assessment rolls for property taxation. The first level begins the process with local unit assessors creating an assessment roll which is reviewed by the March Board of Review. After review and acceptance by the March Board of Review, the assessment rolls are submitted to the county equalization departments. The Equalization Department works on behalf of the County Board of Commissioners. The Equalization Department assists the Board of Commissioners to establish uniform and fair assessments in the county as the second step to establishing the tax base. The county equalized assessments are reviewed and accepted by the County Board of Commissioners. Finally, the county assessment data is submitted to the State Tax Commission for state wide equalization and review.

Article 9, Section 3 of the Michigan Constitution of 1963, as amended, established five requirements regarding assessments and taxes:

- The uniform general ad valorem taxation of real and personal property
- The determination of true cash value of real and personal property
- The uniform assessment of real and personal property is not to exceed 50% of true cash value
- The establishment of a system to equalize assessments
- The determination of taxable value of each property parcel

Property Classifications:

The classification of real and personal property is completed strictly for the equalization process. Although classification reflects property use, classification does not impact the use of the property. There are six real and five personal property classifications:

<i>Real Property</i>	<i>Personal Property</i>
100 Agricultural	150 Agricultural
200 Commercial	250 Commercial
300 Industrial	350 Industrial
400 Residential	450 Residential
500 Timber cutover	550 Utility
600 Developmental	

Adjusting assessed values:

Properties physically change and values change. Annual adjustments are required to true cash value and assessed values to reflect changes in physical characteristics and in market conditions. Three types of corrections are used by the assessor to update assessed values; another two modifications are required due to legislation created by the Headlee Amendment in 1994.

New: adjusts for value that is coming on to the assessment roll for the first time

Loss: adjusts for value that is removed from the assessment roll.

Adjustments: reflect positive or negative changes in value required to maintain the assessed value at 50% according to state law.

The categories of Headlee additions and Headlee losses are not used in the equalization process.

How did the Pandemic affect values? Well....not much for the 2021 report.....

The General Property Tax Act mandates the ***date of value*** – often called tax day. All property is valued as it exists on December 31st of the year prior to the assessment roll. The date of value for the 2021 assessment roll is December 31st, 2020.

However, the time period for market data or market sales used to estimate values is also set by the General Property Tax Act. Sales/market data is used from a two year time period beginning April 1st to March 31st **PRIOR** to the valuation date. The two year study period for the 2021 assessed values includes: the prior year: April 1st, 2018 to March 31st 2019 and the current year - April 1st, 2019 to March 31st, 2020. There is an intended lag between the time period used and the effective date of valuation.

This is a brief recap for the 2020 unfolding of COVID-19 actions....

January 21 – CDC confirms first US Coronavirus Case/Human transmission of ***COVID-19 confirmed***

January 31 – World Health Organization (WHO) issues Global Health Emergency

February 3 – US declares Public Health Emergency

March 11 – WHO declares COVID-19 a Pandemic

March 13 - President Trump declares COVID-19 a National Emergency

March 23 - Governor Whitmer issues Executive Order 2020-21 and the Mackinac County Courthouse is closed to the public until April 13th.

Only sales between January 21st, 2020 and March 31st, 2020 would have been impacted by the news of the virus. There was no warning to alert market participants that the virus, first reported in December/January, would have a significant effect on how commerce would change for the remainder of 2020.

Yes, the 2020 Pandemic has made a mark on real estate and financial markets, as well as the personal well-being of our community.

For our 2021 studies, we will be reviewing and analyzing how the response to the COVID-19 pandemic affected real estate transactions. The time periods used to set 2022 assessed values are:

Prior Year: April 1st, 2019 to March 31st, 2020

Current Year: April 1st, 2020 to March 31st, 2021

There is a provision of a 12 month sales study to be used when market data indicates a declining market. The time period for the 2021 studies used to estimate 2022 assessed values would be adjusted to include sales between October 1st, 2020 through September 30th, 2021, if a one year study is deemed appropriate.



2021 Analysis: !! ALL THOSE NUMBERS!!

Potential Revenue:

- One **1 mill** applied to the tentative taxable value will yield a revenue of \$1,097,375.
- A millage rate of **.5 mills** applied to the tentative taxable value will yield \$548,687
- *Potential revenue* based on the county allocation of **4.5 mills** is \$4,938,187.

Taxable Value continues to increase, still lagging behind the Equalized Value -

- The 2021 inflation rate multiplier is 1.014 or 1.40%. This is used in the formula to calculate 2021 taxable value.
- The current difference between *equalized* and *taxable value* is 25.64%.
- In 2007, the gap separating total Mackinac County *State Equalized Value* and *Taxable Value* peaked at 56.19%. Between 2008 and 2012, *State Equalized Values* slid 14.34% while *Taxable Values* continued to increase until 2009. After a slight 2010 decline, taxable values resumed a steady increase. The average annual increase between 2012 and 2021 is 2.02%.
- The total tentative taxable value for **real** property has increased 2.30%. For comparison, the 2021 Cost of Living Adjustment (COLA) is 1.30%.

Parcel Distribution in Property Class

Countywide, the residential real property class (400) comprises the largest percentage of total equalized value (76.79%); Real commercial property (200) takes second place (20.04%). There is little shifting of value between classes. Parcel counts by class are showing minimal variation between 2020 and 2021. Clark Township eliminated the Timber Cutover class for 2021. The value loss to the Timber Cutover class is not value lost to the county, but a shifting of value between classes.

Change in Assessed/County Equalized Value

Comparing 2020 to 2021 equalized values, the City of St Ignace exhibits the greatest growth in equalized value (7.86%) with St Ignace Township showing the smallest increase of 1.83%. Three units report declines in equalized value. Those units are Portage (-1.21%), Marquette (-4.50%) and Newton Township (-17.98%). The Newton Township decrease reflects inadequate reporting in the personal property class.

Agricultural Class - Change in Assessed/County Equalized Value

Overall county equalized value in the Agricultural class (100) increased 3.41%. Garfield Township has the largest agricultural class with 192 parcels; Newton Township shows the greater growth in agricultural values (15.38%). The only decrease in agricultural value was reported in Marquette Township (-12.32%).

Commercial Class - Change in Assessed/County Equalized Value

The City of Mackinac Island has the largest commercial class (200) by parcel count (332 parcels) and by equalized value (\$166,728,650). Commercial parcels in Bois Blanc (4.80%) and Newton Township (4.94%) have the highest percentage increase; Mackinac Island commercial parcels have the highest dollar increase (\$5,771,950). Moran Township commercial class decreased 10.52% in county equalized value.

Industrial Class - Change in Assessed/County Equalized Value

The largest industrial class (300) is in Clark Township (55 parcels); Moran Township has the greater equalized value at \$9,088,600. There were no units reporting value decreases in the industrial class. St Ignace Township exhibits the greater annual percentage growth (25.32%); the greater value in dollars is in Clark Township (\$403,900).

Residential Class - Change in Assessed/County Equalized Value

Clark Township has the greater number (3,144) of residential classed parcels, and the largest 2021 equalized value at \$232,509,400. Mackinac Island continues to show strong residential demand with limited supply for the market with residential values up 11.03%. Along with Mackinac Island the City of St Ignace also experienced a higher growth rate (10.58%) in value between 2020 and 2021. County wide residential equalized values increased again for 2021 (4.42%).

Timber Cutover Class - Change in Assessed/County Equalized Value

There are only 102 parcels in the 500 Timber Cutover class county wide. Timber/cutover equalized values continue to increase for 2021 at a rate of 4.26%, excluding consideration to the loss of class value in Clark Township.

Personal Property - Change in Assessed/County Equalized Value

Due to the nature of personal property valuation, decreases in overall value would generally indicate that accrued depreciation exceeded new personal property acquisition. Commercial and industrial personal property investment is most likely masked by the more recently granted Small Business and Eligible Manufacturing Exemptions. Newton Township personal property was under reported for 2021.

Recap of Real Property Classifications used for Equalization Studies

Excerpts taken from **STC Property Classification**, issued December 2013.

Agricultural – 100: Agricultural real property includes parcels used partially or wholly for agricultural operations with or without buildings.

Commercial – 200: Commercial real property includes: platted or unplatted parcels used for commercial purposes, whether wholesale, retail or service with or without buildings. This classification will also include: parcels used by fraternal societies, golf courses, boat clubs or ski area and apartment buildings or a complex with more than four units.

Industrial – 300: Industrial real property includes: platted or unplatted parcels used for manufacturing and processing purposes, with or without buildings. Parcels used for utility sites

include generating plants, pumping stations, switches, substations, compressing stations, warehouses, right of ways, flowage land and storage areas are classed industrial. Also parcels used for removal or processing of gravel, stone or mineral ores, whether valued by the local assessor or by the state geologist. This will include gravel and sand pits – as well as stone quarries.

Residential – 400: Typically the largest property class in a unit. Parcels that are platted or unplatted, with or without buildings and condominium apartments used for residential purposes fall under the residential class. Parcels used for, or probably will be used for, recreational purposes, such as lake lots and hunting lands, located in an area used predominantly for recreational purposes are properly classified residential.

Timber-Cutover – 500: Timber-cutover real property includes parcels that are stocked with forest products of merchantable type and size; cutover forestland with little or no merchantable products; as well as marsh lands or other barren land.

Developmental – 600: Development real property includes parcels of more than five acres without buildings, or more than 15 acres with a market value in excess of its value in use. There are no parcels in the Developmental class in Mackinac County.



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 14 of 2020
October 20, 2020
2021 Property Tax Appeal Procedures

2021 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2021 Assessed Value and/or Tentative Taxable Value	March 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	<p>June 1, 2021, Industrial, Developmental, Commercial or Utility Personal Class by Petition</p> <p>August 2, 2021 Residential, Timber-Cutover or Agricultural Class by Petition</p>
2021 Poverty Exemptions Under MCL 211.7u	March 2021* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	August 2, 2021 by Petition
	July or Dec 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2021 Assessment Classification	March 2021*	NO REVIEW AUTHORITY	June 30, 2021	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)	March 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition

QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2021	March 2021*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	August 2, 2021 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2021	July or Dec. 2021 for 2021 Exemption Only *	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition
Qualified Agricultural Exemption which was NOT on the 2020 and/or 2021 Tax Roll	July or Dec. 2021 for 2020 and/or 2021 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

PRINCIPAL RESIDENCE EXEMPTIONS

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
Denial by Assessor OR by auditing County of Principal Residence Exemption for 2018, 2019, 2020, 2021	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Principal Residence Exemption which was NOT on the 2018, 2019, 2020 and/or 2021 Tax Roll	July or Dec. 2021*	Within 35 Days of Board of Review Action	NO REVIEW AUTHORITY	Within 35 Days of Final Decision by Department of Treasury by Petition
Denial by Assessor due to Rescission of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial by Petition
Treasury Denial of Principal Residence Exemption	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial	NO REVIEW AUTHORITY	Within 35 days of the final decision by Department of Treasury by Petition

***Contact your local unit of government for the dates of the Board of Review**



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 15 of 2020
October 20, 2020
Property Tax and Equalization Calendar for 2021

TO: Equalization Directors and Assessors

FROM: The State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2021

STATE TAX COMMISSION
2021 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

By the 1st day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
By the 15th day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
December 1, 2020	Results of equalization studies should be reported to assessors of each township and city.
December 31, 2020	<p>Tax Day for 2021 property taxes. MCL 211.2(2)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)</p> <p>Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p>

January 4, 2021 December 31 is a State Holiday January 1 is a State Holiday January 2 is a Saturday January 3 is a Sunday	Deadline for counties to file 2020 equalization studies for 2021 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i> . [R 209.41(5)]
January 8, 2021 January 10 is a Sunday January 9 is a Saturday	Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) <i>Personal Property Statements</i> must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)
January 25, 2021	Local units with an SEV of \$15,000,000 or Less: 2020 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2020 taxes collected within 10 business days after the 1 st and 15 th of each month except in March. MCL 211.43(3)(a)
February 1, 2021	Deadline to submit STC Form 2699 (L-4143) <i>Statement of “Qualified Personal Property” by a “Qualified Business</i> with the assessor (not later than February 1). MCL 211.8a(2) Notice by certified mail to all properties that are delinquent on their 2019 property taxes (not later than February 1). MCL 211.78f(1) Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030.
February 12, 2021 February 15 is a State Holiday February 14 is a Sunday February 13 is a Saturday	Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2021, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1) STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)
February 16, 2021 February 15 is a State Holiday	Last day to pay property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3) The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. If statements are not mailed by
February 16, 2021	

Cont.	<p>December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p> <p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p>
February 20, 2021	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December. MCL 123.1357(8)(b)</p>
<p>February 22, 2021 February 20 is a Saturday February 21 is a Sunday</p>	<p>Form 632 <i>2021 Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)</p> <p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed.</p> <p>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 <i>Small Business Property Tax Exemption Claim Under MCL 211.9o</i> for any taxpayer that did not file for or was not granted the exemption in 2019. See the Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)</p>
<p>February 26, 2021 February 28 is a Sunday</p>	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Deadline for municipalities to report inaccurate 2020 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2020 Personal Property Taxable Values Used for 2020 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p>
<p>March 1, 2021</p> <p>March 1, 2021</p>	<p>The 2021 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p> <p>Last day for local treasurers to collect 2020 property taxes. MCL 211.78a</p> <p>Properties with delinquent 2019 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)</p> <p>2019 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2020 taxes and</p>

Cont.	<p>interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2020 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.</p>
March 2, 2021	<p>The assessor/supervisor shall submit the 2021 certified assessment roll to the Board of Review (BOR) (Tuesday after first Monday in March). MCL 211.29(1)</p> <p>Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>
March 8, 2021	<p>The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)</p>
March 12, 2021	<p>Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)</p>
March 31, 2021	<p>Deadline for municipalities to report any errors identified in the 2020 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)</p> <p>Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p> <p>Deadline for county equalization directors to report any corrected 2020 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2020 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2020 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2020. MCL 123.1358(5)(e)</p>
April 1, 2021	<p>Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal</i></p>

	<p><i>Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)</p> <p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)</p> <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p> <p>Last day to pay all forfeited 2018 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2018 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
April 5, 2021	On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a
April 7, 2021	<p>The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)</p> <p>An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>2018 Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.</p> <p>Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> due to the County.</p>
April 13, 2021	<p>County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) <i>Personal and Real Property</i> prescribed and furnished by the STC immediately after adoption.</p>
April 15, 2021	Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2020 assessment year. MCL 211.1057(4)
April 15, 2021 Cont.	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)

April 19, 2021	<p>Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210</p> <p>Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)</p> <p>Equalization Director submits separate Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> for each unit in the county with the STC no later than the third Monday in April.</p>
May 1, 2021	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)</p> <p>Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.</p> <p>Deadline for filing a <i>Principal Residence Exemption (PRE) Active Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd</p> <p>Deadline for Department of Treasury to post the millage rate comparison reports on the Personal Property Tax Reimbursement website (not later than May 1). MCL 123.1353(5)</p>
May 3, 2021	<p>Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i>, with STC (first Monday in May). MCL 209.5(2)</p> <p>Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)</p> <p>Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in “Headlee” calculations (first Monday in May). MCL 211.34d(2)</p>
May 10, 2021	<p>Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)</p>
May 14, 2021 May 15 is a Saturday	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p> <p>Deadline for assessors to report the current year taxable value of commercial</p>

	personal property and industrial personal property as of May 10, 2021 to the county equalization director (not later than May 15). MCL 123.1353(3)
May 20, 2021	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the current personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. MCL 123.1357(8)(d)
May 24, 2021	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
After May 26 and Before June 1, 2021	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
May 28, 2021 May 31 is a State Holiday May 30 is a Sunday May 29 is a Saturday	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2) Deadline for county equalization directors to file the Personal Property Summary Report (PPSR) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2020. MCL 123.1353(3)
May 31, 2021	Deadline for county equalization directors to report the 2021 taxable value of commercial personal property and industrial personal property for each municipality in the county on the Personal Property Summary Report (PPSR) to the Department of Treasury (not later than May 31). The 2021 taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2021. MCL 123.1353(3) Deadline for assessors to file Form 5403 <i>Personal Property 2021 Taxable Value for Expired Tax Exemptions</i> , with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6) Deadline for assessors to file Form 5429 <i>Personal Property 2021 Taxable Value for Expired/Expiring Renaissance Zones</i> with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6)
June 1, 2021 May 31 is a State Holiday	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
June 1, 2021 Cont.	Deadline for filing Form 2368 <i>Principal Residence Exemption (PRE) Affidavit</i> for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2) Deadline for filing the initial request (first year) of a <i>Conditional Rescission of</i>

June 15, 2021	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2021 forfeitures. MCL 211.78h(1)</p> <p>Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008.</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p>
June 28, 2021	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d</p>
June 30, 2021	<p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) <i>Property Owner Petition for Change of Property Classification</i> (June 30).</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]</p> <p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>
July 1, 2021	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p>
July 5, 2021	<p>Deadline for governmental agencies to exercise the right of refusal for 2020 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>

<p>July 20, 2021</p>	<p>The July Board of Review may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July Board of Review may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>
<p>August 1, 2021</p>	<p>Deadline for local school districts and intermediate school districts to file Form 5451 <i>2021 Debt Millage Rate for Personal Property Tax Reimbursement to School District or Intermediate School District (ISD)</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2021 Hold Harmless Millage Rate for the 2021 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2020 Essential Services Millage Rate Dedicated for Cost of Essential Services</i> (by August 1). MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for 2021 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
<p>August 2, 2021</p> <p>August 2, 2021 Cont.</p>	<p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p> <p>Form 170-IFT <i>Industrial Facilities Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-CFT <i>Commercial Facilities Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-CRA <i>Commercial Rehabilitation Act Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-OPRA <i>Obsolete Property Rehabilitation Act Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p>

August 15, 2021	Deadline to certify 2021 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057
August 16, 2021	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
September 1, 2021	Last day to send second notice by first class mail to all properties that are delinquent on 2020 taxes. MCL 211.78c
September 14, 2021	<p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107</p> <p>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7)</p>
September 15, 2021	Deadline to amend a previously certified 2021 essential services assessment statement. MCL 211.2057
September 30, 2021	<p>Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) <i>Tax Rate Request</i> (on or before September 30)</p>
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2021	County Treasurer adds \$15 for each parcel of property for which the 2019 real property taxes remain unpaid. MCL 211.78d
October 15, 2021	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p>

	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p>
October 20, 2021	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. MCL 123.1357(8)(a) and (c)</p>
<p>November 1, 2021 October 31 is a Sunday</p>	<p>Deadline for filing <i>Principal Residence Exemption Affidavit</i> (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after November 1 shall be considered by the Commission contingent upon staff availability.</p> <p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p>
November 5, 2021	<p>Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)</p>
November 16, 2021	<p>Form 600 (L-4016) <i>Supplemental Special Assessment Report</i>, due to the STC.</p>
<p>November 24, 2020 November 28 is a Saturday November 27 is a State Holiday</p>	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>

November 26 is a State Holiday	
November 30, 2021	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 369, MCL 333.2475. MCL 123.1357(8)(e)</p>
December 1, 2021	<p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p> <p>County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer.</p> <p>Deadline for foreclosing governmental units to transfer list of unsold 2021 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)</p> <p>2021 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40</p> <p>Results of equalization studies should be reported to assessors of each township and city.</p>
MTT Note:	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
December 14, 2021	<p>The December Board of Review may be convened to correct a qualified error (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p>
December 14, 2021 Cont.	<p>December Board of Review may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review or July Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>

<p>December 31, 2021</p>	<p>Tax Day for 2022 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2021 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>The Department of Treasury may appeal the 2021 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))</p>
<p>January 3, 2022 December 31 is a State Holiday January 1 is a State Holiday January 2 is a Sunday</p>	<p>Deadline for counties to file 2021 equalization studies for 2022 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p>

Mackinac County

2021 Assessed, County Equalized and Tentative Taxable Values

49-000 Mackinac County		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>
Agricultural	100	14,843,934	14,843,934	10,441,956
Commercial	200	247,167,771	247,167,771	194,350,582
Industrial	300	20,527,283	20,527,283	16,380,757
Residential	400	946,857,875	946,857,875	729,739,730
Timber/Cutover	500	3,668,300	3,668,300	2,232,651
Total Real		1,233,065,163	1,233,065,163	953,145,676
Agricultural	151			
Commercial	251	16,326,780	16,326,780	16,326,780
Industrial	351	5,744,869	5,744,869	5,744,869
Residential	451			
Utility	551	123,645,888	123,645,888	122,157,749
Total Personal		145,717,537	145,717,537	144,229,398
Grand Total		1,378,782,700	1,378,782,700	1,097,375,074

Mackinac County
2021 Assessed, County Equalized and Tentative Taxable Values

49-001 Bois Blanc Township		2021 Assessed	2021 Equalized	Tentative Taxable	Equalization Factor
Agricultural	100				
Commercial	200	729,750	729,750	631,444	1.00000
Industrial	300				
Residential	400	44,421,500	44,421,500	35,326,301	1.00000
Timber/Cutover	500				
Total Real		45,151,250	45,151,250	35,957,745	
Agricultural	151				
Commercial	251	42,500	42,500	42,500	1.00000
Industrial	351				
Residential	451				
Utility	551	269,700	269,700	269,700	1.00000
Total Personal		312,200	312,200	312,200	
Grand Total		45,463,450	45,463,450	36,269,945	

49-002 Brevort Township		2021 Assessed	2021 Equalized	Tentative Taxable	Equalization Factor
Agricultural	100				
Commercial	200	789,500	789,500	733,585	1.00000
Industrial	300	164,400	164,400	105,163	1.00000
Residential	400	40,935,000	40,935,000	29,641,216	1.00000
Timber/Cutover	500				
Total Real		41,888,900	41,888,900	30,479,964	
Agricultural	151				
Commercial	251	38,600	38,600	38,600	1.00000
Industrial	351				
Residential	451				
Utility	551	1,691,800	1,691,800	1,662,472	1.00000
Total Personal		1,730,400	1,730,400	1,701,072	
Grand Total		43,619,300	43,619,300	32,181,036	

49-003 Clark Township		2021 Assessed	2021 Equalized	Tentative Taxable	Equalization Factor
Agricultural	100	549,700	549,700	383,390	1.00000
Commercial	200	16,063,300	16,063,300	13,382,356	1.00000
Industrial	300	5,440,700	5,440,700	4,570,706	1.00000
Residential	400	232,509,400	232,509,400	184,073,861	1.00000
Timber/Cutover	500				1.00000
Total Real		254,563,100	254,563,100	202,410,313	
Agricultural	151				
Commercial	251	1,579,500	1,579,500	1,579,500	1.00000
Industrial	351	90,200	90,200	90,200	1.00000
Residential	451				
Utility	551	3,191,600	3,191,600	3,191,600	1.00000
Total Personal		4,861,300	4,861,300	4,861,300	
Grand Total		259,424,400	259,424,400	207,271,613	

49-004 Garfield Township		2021 Assessed	2021 Equalized	Tentative Taxable	Equalization Factor
Agricultural	100	8,886,734	8,886,734	6,737,658	1.00000
Commercial	200	3,561,771	3,561,771	3,128,311	1.00000
Industrial	300	563,883	563,883	500,333	1.00000
Residential	400	69,417,575	69,417,575	60,937,610	1.00000
Timber/Cutover	500				
Total Real		82,429,963	82,429,963	71,303,912	
Agricultural	151				
Commercial	251	133,657	133,657	133,657	1.00000
Industrial	351	2,659,369	2,659,369	2,659,369	1.00000
Residential	451				
Utility	551	17,682,274	17,682,274	17,527,152	1.00000
Total Personal		20,475,300	20,475,300	20,320,178	
Grand Total		102,905,263	102,905,263	91,624,090	

Mackinac County
2021 Assessed, County Equalized and Tentative Taxable Values

49-005 Hendricks Township		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	690,800	690,800	602,150	1.00000
Industrial	300	70,200	70,200	41,030	1.00000
Residential	400	9,364,800	9,364,800	6,990,724	1.00000
Timber/Cutover	500				
Total Real		10,125,800	10,125,800	7,633,904	1.00000
Agricultural	151				
Commercial	251	301,800	301,800	301,800	1.00000
Industrial	351				
Residential	451				
Utility	551	4,497,500	4,497,500	4,497,500	1.00000
Total Personal		4,799,300	4,799,300	4,799,300	
Grand Total		14,925,100	14,925,100	12,433,204	

49-006 Hudson Township		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	236,300	236,300	236,231	1.00000
Industrial	300	372,100	372,100	365,805	1.00000
Residential	400	12,588,000	12,588,000	10,462,563	1.00000
Timber/Cutover	500	870,600	870,600	536,808	1.00000
Total Real		14,067,000	14,067,000	11,601,407	
Agricultural	151				
Commercial	251	1,800	1,800	1,800	1.00000
Industrial	351	41,600	41,600	41,600	
Residential	451				
Utility	551	4,987,000	4,987,000	4,682,298	1.00000
Total Personal		5,030,400	5,030,400	4,725,698	
Grand Total		19,097,400	19,097,400	16,327,105	

49-007 Marquette Township		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	3,312,900	3,312,900	2,139,564	1.00000
Commercial	200	928,700	928,700	762,568	1.00000
Industrial	300				
Residential	400	39,816,600	39,816,600	31,037,281	1.00000
Timber/Cutover	500	462,400	462,400	292,368	1.00000
Total Real		44,520,600	44,520,600	34,231,781	
Agricultural	151				
Commercial	251	362,500	362,500	362,500	1.00000
Industrial	351				
Residential	451				
Utility	551	800,600	800,600	800,600	1.00000
Total Personal		1,163,100	1,163,100	1,163,100	
Grand Total		45,683,700	45,683,700	35,394,881	

49-008 Moran Township		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	0	0		
Commercial	200	12,272,600	12,272,600	11,111,741	1.00000
Industrial	300	9,088,600	9,088,600	8,082,508	1.00000
Residential	400	78,724,900	78,724,900	56,293,057	1.00000
Timber/Cutover	500	0	0		
Total Real		100,086,100	100,086,100	75,487,306	
Agricultural	151	0	0		
Commercial	251	935,700	935,700	935,700	1.00000
Industrial	351	1,798,500	1,798,500	1,798,500	1.00000
Residential	451	0	0		
Utility	551	74,314,900	74,314,900	73,315,913	1.00000
Total Personal		77,049,100	77,049,100	76,050,113	
Grand Total		177,135,200	177,135,200	151,537,419	

Mackinac County
2021 Assessed, County Equalized and Tentative Taxable Values

49-009 Newton Township		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	1,353,400	1,353,400	704,440	1.00000
Commercial	200	1,548,000	1,548,000	1,406,853	1.00000
Industrial	300	4,217,200	4,217,200	2,155,277	1.00000
Residential	400	33,085,500	33,085,500	26,666,955	1.00000
Timber/Cutover	500	2,335,300	2,335,300	1,403,475	1.00000
Total Real		42,539,400	42,539,400	32,337,000	
Agricultural	151				
Commercial	251	0	0	0	1.00000
Industrial	351	1,155,200	1,155,200	1,155,200	1.00000
Residential	451				
Utility	551	0	0	0	
Total Personal		1,155,200	1,155,200	1,155,200	
Grand Total		43,694,600	43,694,600	33,492,200	

49-010 Portage Township		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	741,200	741,200	476,904	1.00000
Commercial	200	6,280,100	6,280,100	5,368,372	1.00000
Industrial	300				
Residential	400	84,138,200	84,138,200	73,039,795	1.00000
Timber/Cutover	500				
Total Real		91,159,500	91,159,500	78,885,071	1.00000
Agricultural	151				
Commercial	251	96,500	96,500	96,500	1.00000
Industrial	351				
Residential	451				
Utility	551	1,139,900	1,139,900	1,139,900	1.00000
Total Personal		1,236,400	1,236,400	1,236,400	
Grand Total		92,395,900	92,395,900	80,121,471	

49-011 St. Ignace Township		2021 Assessed	2021 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				1.00000
Commercial	200	2,416,400	2,416,400	1,793,829	1.00000
Industrial	300	118,800	118,800	80,115	1.00000
Residential	400	35,218,600	35,218,600	27,958,727	1.00000
Timber/Cutover	500				
Total Real		37,753,800	37,753,800	29,832,671	
Agricultural	151				
Commercial	251	681,326	681,326	681,326	1.00000
Industrial	351				
Residential	451				
Utility	551	12,159,400	12,159,400	12,159,400	1.00000
Total Personal		12,840,726	12,840,726	12,840,726	
Grand Total		50,594,526	50,594,526	42,673,397	

Mackinac County
2021 Assessed, County Equalized and Tentative Taxable Values

49-051		2021	2021	<i>Tentative</i>	Equalization
City of Mackinac Island		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	166,728,650	166,728,650	125,150,468	1.00000
Industrial	300				
Residential	400	202,920,900	202,920,900	136,988,399	1.00000
Timber/Cutover	500				
Total Real		369,649,550	369,649,550	262,138,867	
Agricultural	151				
Commercial	251	9,203,997	9,203,997	9,203,997	1.00000
Industrial	351				
Residential	451				
Utility	551	886,414	886,414	886,414	1.00000
Total Personal		10,090,411	10,090,411	10,090,411	
Grand Total		379,739,961	379,739,961	272,229,278	

49-052		2021	2021	<i>Tentative</i>	Equalization
City of St. Ignace		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	34,921,900	34,921,900	30,042,674	1.00000
Industrial	300	491,400	491,400	479,820	1.00000
Residential	400	63,716,900	63,716,900	50,323,241	1.00000
Timber/Cutover	500				
Total Real		99,130,200	99,130,200	80,845,735	
Agricultural	151				
Commercial	251	2,948,900	2,948,900	2,948,900	1.00000
Industrial	351				
Residential	451				
Utility	551	2,024,800	2,024,800	2,024,800	1.00000
Total Personal		4,973,700	4,973,700	4,973,700	
Grand Total		104,103,900	104,103,900	85,819,435	

Mackinac County
2021 Special Act, DNR PILT and Land Bank
Assessed and Tentative Taxable Values

49-000 Mackinac County	Special Act		Commercial		Industrial		DNR PILT		Land Bank	
	2021 Assessed	Tentative Taxable	2021 Assessed	Tentative Taxable	2021 Assessed	Tentative Taxable	2021 Assessed	Tentative Taxable	2021 Assessed	Tentative Taxable
Bois Blanc	47,150	38,090	0	0	0	0	47,150	38,090	0	0
Brevort	178,100	116,881	0	0	0	0	178,100	116,881	0	0
Clark	478,000	290,286	188,300	175,421	0	0	289,700	114,865	0	0
Garfield	1,898,597	169,332	0	0	0	0	1,898,597	169,332	0	0
Hendricks	429,600	99,594	0	0	0	0	429,600	99,594	0	0
Hudson	71,600	14,321	0	0	0	0	71,600	14,321	0	0
Marquette	309,700	114,503	0	0	0	0	309,700	114,503	0	0
Moran	844,700	799,730	0	0	328,700	328,700	516,000	471,030	0	0
Newton		2,064,654	0	0	0	0	0	2,064,654	0	0
Portage	197,800	78,276	0	0	0	0	197,800	78,276	0	0
St Ignace Township	61,500	146,280	0	0	0	0	61,500	146,280	0	0
Mackinac Island - city	848,750	697,345					848,750	697,345	0	0
St Ignace- city	374,500	386,786	0	0	0	0	374,500	386,786	0	0
Grand Total	5,739,997	5,016,078	188,300	175,421	328,700	328,700	5,222,997	4,511,957	0	0

Special Act Totals: As reported by assessors and as requested by the STC; includes real property non-Ad-Valorem valuation totals.

Commercial Special Act: Only in Clark Township where there are Commercial Rehabilitation Districts.

Industrial Special Act: In Moran Township - there is one parcel with an Industrial Facilities Exemption. Land is assessable, buildings are assessed on Special Act roll.

DNR PILT: In 2013 DNR PILT parcels were placed on roll separate from Ad Valorem and Special Act roll.
For some reports, DNR PILT values are included with Special Acts totals.

Mackinac County

2021 Summary of Ratios and Factors

49-000 Mackinac County	Agricultural Class 100		Commercial Class 200		Industrial Class 300		Residential Class 400		Timber/Cutover Class 500		Developmental Class 600		Personal Property		49-000 Mackinac County
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	
001 Bois Blanc	NC	NC	49.60	1.00000	NC	NC	49.29	1.00000	NC	NC	NC	NC	50.00	1.00000	001 Bois Blanc
002 Brevort	NC	NC	49.34	1.00000	49.40	1.00000	49.27	1.00000	NC	NC	NC	NC	50.00	1.00000	002 Brevort
003 Clark	49.51	1.00000	49.41	1.00000	49.56	1.00000	49.90	1.00000	NC	NC	NC	NC	50.00	1.00000	003 Clark
004 Garfield	49.44	1.00000	49.57	1.00000	49.63	1.00000	49.71	1.00000	NC	NC	NC	NC	50.00	1.00000	004 Garfield
005 Hendricks	NC	NC	49.99	1.00000	49.56	1.00000	49.46	1.00000	NC	NC	NC	NC	50.00	1.00000	005 Hendricks
006 Hudson	NC	NC	49.99	1.00000	49.98	1.00000	49.69	1.00000	49.82	1.00000	NC	NC	50.00	1.00000	006 Hudson
007 Marquette	49.38	1.00000	49.58	1.00000	NC	NC	49.96	1.00000	49.92	1.00000	NC	NC	50.00	1.00000	007 Marquette
008 Moran	NC	NC	49.99	1.00000	49.91	1.00000	49.48	1.00000	NC	NC	NC	NC	50.00	1.00000	008 Moran
009 Newton	49.65	1.00000	49.29	1.00000	49.73	1.00000	49.60	1.00000	49.72	1.00000	NC	NC	50.00	1.00000	009 Newton
010 Portage	49.68	1.00000	49.90	1.00000	NC	NC	49.64	1.00000	NC	NC	NC	NC	50.00	1.00000	010 Portage
011 St Ignace Twship	NC	NC	49.90	1.00000	49.76	1.00000	49.81	1.00000	NC	NC	NC	NC	50.00	1.00000	011 St Ignace Twship
051 Mackinac Isl- city	NC	NC	49.89	1.00000	NC	NC	49.94	1.00000	NC	NC	NC	NC	50.00	1.00000	051 Mackinac Isl- city
052 St Ignace- city	NC	NC	49.27	1.00000	49.31	1.00000	49.58	1.00000	NC	NC	NC	NC	50.00	1.00000	052 St Ignace- city

NOTES:

NC = No class
 Ratios falling between 49.00 and 50.00 are considered to be equalized with a 1.0000 factor.
 For 2021, there are no parcels in Mackinac County classified as Developmental (600).

Mackinac County

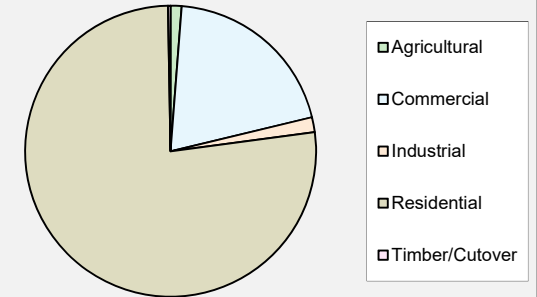
2021 Real Property

Assessed, County Equalized and Taxable Values

49-000		2021	2021	Tentative
Mackinac County		Assessed	Equalized	Taxable
Agricultural	100	14,843,934	14,843,934	10,441,956
Commercial	200	247,167,771	247,167,771	194,350,582
Industrial	300	20,527,283	20,527,283	16,380,757
Residential	400	946,857,875	946,857,875	729,739,730
Timber/Cutover	500	3,668,300	3,668,300	2,232,651
Total Real		1,233,065,163	1,233,065,163	953,145,676

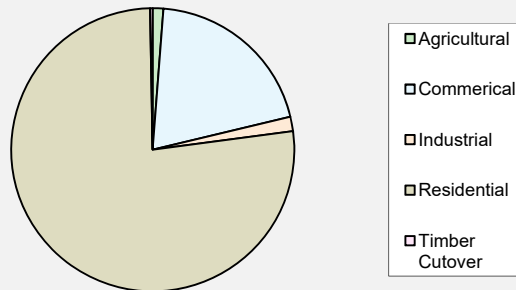
Real Property - County Equalized Value		
Unit	2021 Equalized	% of Total Value
Agricultural	14,843,934	1.20%
Commercial	247,167,771	20.04%
Industrial	20,527,283	1.66%
Residential	946,857,875	76.79%
Timber/Cutover	3,668,300	0.30%
Total:	1,233,065,163	100.00%

Real Property - 2021
Distribution of County Equalized Value



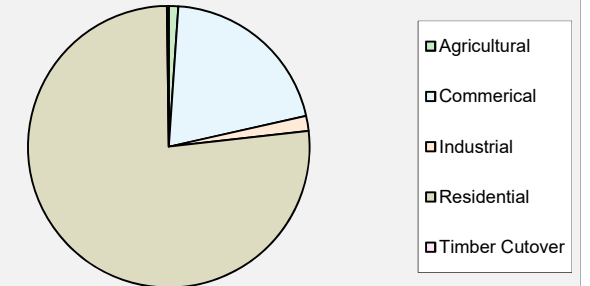
Real Property - Assessed Value		
Class	2021 Assessed	% of Total Value
Agricultural	14,843,934	1.20%
Commercial	247,167,771	20.04%
Industrial	20,527,283	1.66%
Residential	946,857,875	76.79%
Timber Cutover	3,668,300	0.30%
Total:	1,233,065,163	100.00%

Real Property - 2021
Distribution of Assessed Value



Real Property - Tentative Taxable Value		
Class	2021 Tentative Taxable Value	% of Total Value
Agricultural	10,441,956	1.10%
Commercial	194,350,582	20.39%
Industrial	16,380,757	1.72%
Residential	729,739,730	76.56%
Timber Cutover	2,232,651	0.23%
Total:	953,145,676	100.00%

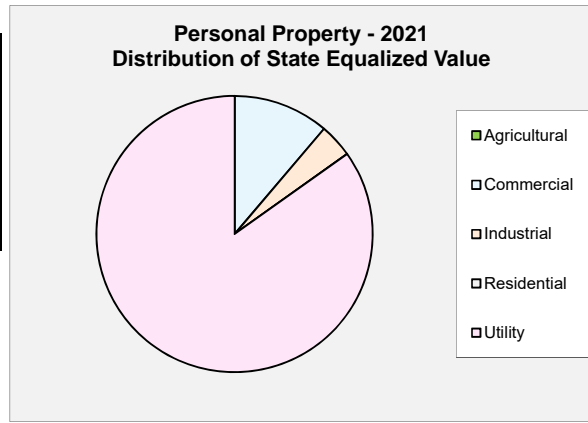
Real Property - 2021
Distribution of Tentative Taxable Value



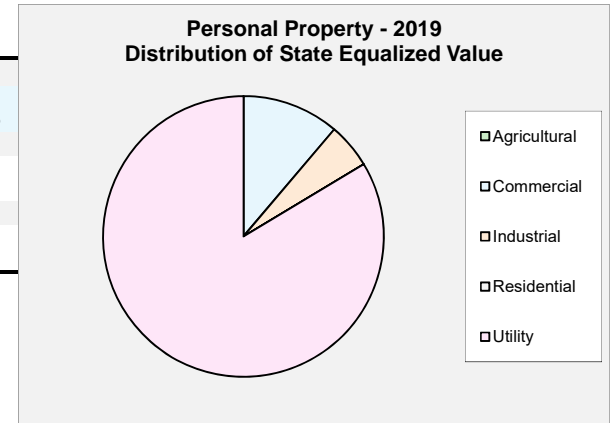
Mackinac County

2018-2021 Personal Property
County/State Equalized Values by Class

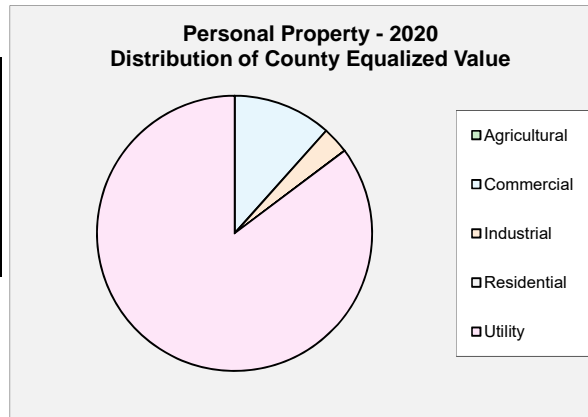
Personal Property		
Unit	2021 Equalized	% of Total Value
<i>Agricultural</i>		
Commercial	16,326,780	11.20%
Industrial	5,744,869	3.94%
<i>Residential</i>		
Utility	123,645,888	84.85%
Total:	145,717,537	100.00%



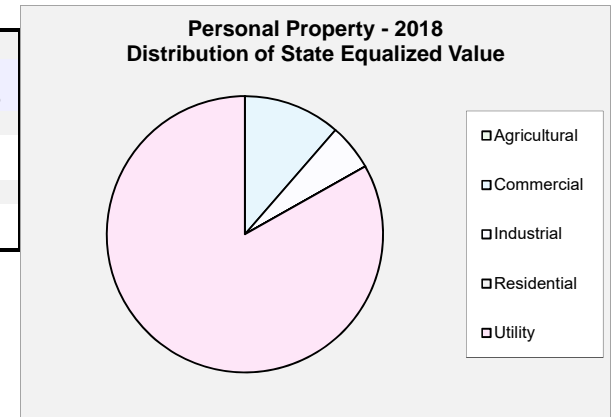
Personal Property		
Unit	2019 Equalized	% of Total Value
<i>Agricultural</i>		
Commercial	16,510,727	11.19%
Industrial	7,663,271	5.19%
<i>Residential</i>		
Utility	123,401,330	83.62%
Total:	147,575,328	100.00%



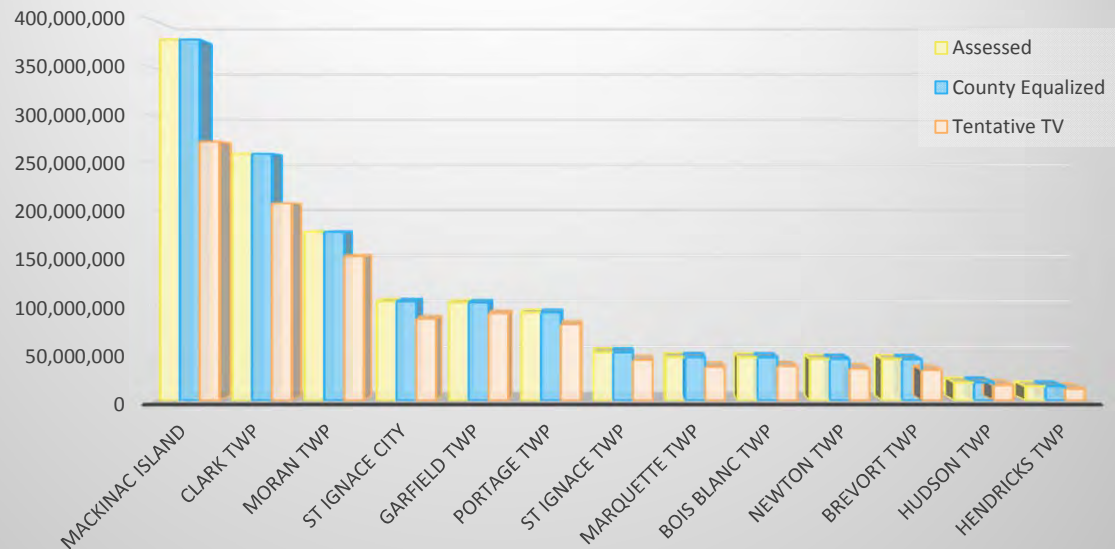
Personal Property		
Unit	2020 Equalized	% of Total Value
<i>Agricultural</i>		
Commercial	17,497,321	11.60%
Industrial	4,755,591	3.15%
<i>Residential</i>		
Utility	128,641,453	85.25%
Total:	150,894,365	100.00%



Personal Property		
Unit	2018 Equalized	% of Total Value
<i>Agricultural</i>		
Commercial	17,151,370	11.38%
Industrial	8,200,205	5.44%
<i>Residential</i>		
Utility	125,327,363	83.18%
Total:	150,678,938	100.00%

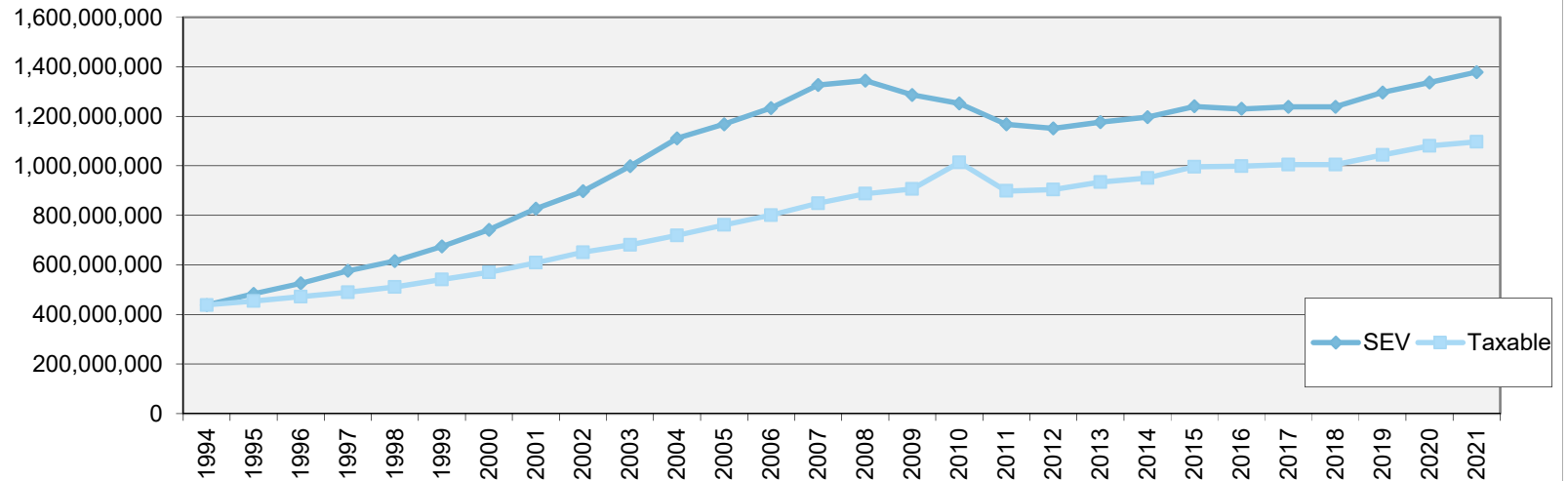


2021 Mackinac County Assessed, CEV & Tentative Taxable By Governmental Unit



2021			
	Assessed	County Equalized	Tentative TV
Mackinac Island	379,739,961	379,739,961	272,229,278
Clark Twp	259,424,400	259,424,400	207,271,613
Moran Twp	177,135,200	177,135,200	151,537,419
St Ignace City	104,103,900	104,103,900	85,819,435
Garfield Twp	102,905,263	102,905,263	91,624,090
Portage Twp	92,395,900	92,395,900	80,121,471
St Ignace Twp	50,594,526	50,594,526	42,673,397
Marquette Twp	45,683,700	45,683,700	35,394,881
Bois Blanc Twp	45,463,450	45,463,450	36,269,945
Newton Twp	43,694,600	43,694,600	33,492,200
Brevort Twp	43,619,300	43,619,300	32,181,036
Hudson Twp	19,097,400	19,097,400	16,327,105
Hendricks Twp	14,925,100	14,925,100	12,433,204

Difference Between CEV/SEV & Taxable Value

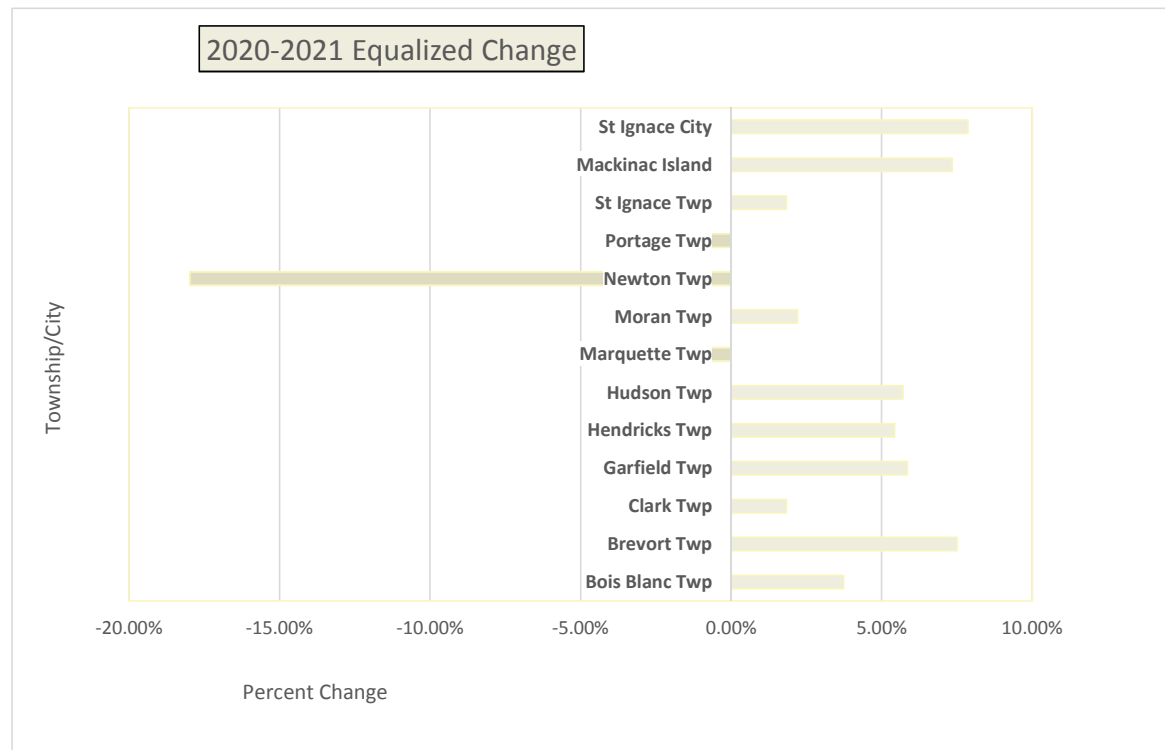


	SEV	Taxable	Difference
1994	438,863,841	438,863,841	0.00%
1995	484,143,051	455,098,069	6.38%
1996	526,110,137	472,698,739	11.30%
1997	576,515,723	490,355,052	17.57%
1998	616,529,807	511,681,068	20.49%
1999	674,576,532	542,076,895	24.44%
2000	742,424,236	570,369,463	30.17%
2001	827,382,946	609,248,505	35.80%
2002	897,584,235	651,170,414	37.84%
2003	999,148,135	681,371,136	46.64%
2004	1,111,580,621	719,672,113	54.46%
2005	1,167,970,243	761,621,092	53.35%
2006	1,233,503,991	801,024,900	53.99%
2007	1,327,136,916	849,671,765	56.19%
2008	1,344,439,500	887,734,589	51.45%
2009	1,286,013,331	907,308,653	41.74%
2010	1,252,217,855	1,014,136,557	23.48%

	CEV/SEV	Tentative Taxable	Difference
2011	1,168,476,153	898,859,410	30.00%
2012	1,151,657,564	904,203,094	27.37%
2013	1,176,568,747	935,182,941	25.81%
2014	1,196,934,403	951,060,175	25.85%
2015	1,240,493,379	996,402,485	24.50%
2016	1,230,304,229	999,064,607	23.15%
2017	1,247,061,070	1,004,557,165	24.14%
2018	1,268,395,102	1,022,221,591	24.08%
2019	1,296,205,629	1,044,245,107	24.13%
2020	1,336,465,765	1,081,177,427	23.61%
2021	1,378,782,700	1,097,375,074	25.64%

Values updated to reflect STC Order 2.12.19
for the City of St Ignace

Township/City		2020 CEV	2021 CEV
Bois Blanc Twp	3.75%	43,822,300	45,463,450
Brevort Twp	7.51%	40,573,100	43,619,300
Clark Twp	1.84%	254,739,950	259,424,400
Garfield Twp	5.86%	97,207,951	102,905,263
Hendricks Twp	5.43%	14,156,500	14,925,100
Hudson Twp	5.71%	18,066,300	19,097,400
Marquette Twp	-4.50%	47,836,000	45,683,700
Moran Twp	2.21%	173,308,800	177,135,200
Newton Twp	-17.98%	53,270,564	43,694,600
Portage Twp	-1.21%	93,525,400	92,395,900
St Ignace Twp	1.83%	49,683,500	50,594,526
Mackinac Island	7.34%	353,759,900	379,739,961
St Ignace City	7.86%	96,515,500	104,103,900



Ten Year History of Assesed, Equalized and Taxable Values for Mackinac County

2021 Real Property								
Year	Assessed Value	Equalized Value	Tentative- Taxable Value	Assessed % incr	Equalized % incr	Taxable % incr	COLA issued Jan	SOM IR issued Oct
2012	1,051,007,471	1,050,980,578	807,609,190	-1.67%	-1.32%	0.88%	3.60%	2.700%
2013	1,057,194,864	1,056,932,825	819,956,732	0.59%	0.57%	1.53%	1.70%	2.400%
2014	1,075,591,610	1,074,573,671	833,084,410	1.74%	1.67%	1.60%	1.50%	1.600%
2015	1,083,313,211	1,083,261,472	839,725,152	0.72%	0.81%	0.80%	1.70%	1.600%
2016	1,072,859,504	1,072,899,627	843,791,216	-0.96%	-0.96%	0.48%	0.00%	0.300%
2017	1,092,614,985	1,092,501,146	852,188,012	1.84%	1.83%	1.00%	0.30%	0.900%
2018	1,117,663,384	1,117,663,384	873,194,033	2.29%	2.30%	2.46%	2.00%	2.100%
2019	1,148,630,301	1,148,630,301	898,218,903	2.77%	2.77%	2.87%	2.80%	2.400%
2020	1,185,571,400	1,185,571,400	931,681,550	3.22%	3.22%	3.73%	1.60%	1.900%
2021	1,233,065,163	1,233,065,163	953,145,676	4.01%	4.01%	2.30%	1.30%	1.400%
2021 Personal Property								
Year	Assessed Value	Equalized Value	Tentative- Taxable Value	Assessed % incr	Equalized % incr	Taxable % incr	COLA issued Jan	SOM IR issued Oct
2012	100,676,986	100,676,986	96,594,094	-2.63%	-2.63%	-1.74%	3.60%	2.700%
2013 ^{1,4}	119,635,922	119,635,922	115,226,209	18.83%	18.83%	19.29%	1.70%	2.400%
2014 ²	122,360,732	122,360,732	117,975,765	2.28%	2.28%	2.39%	1.50%	1.600%
2015	157,231,907	157,231,907	156,677,333	28.50%	28.50%	32.80%	1.70%	1.600%
2016 ³	157,404,602	157,404,602	155,273,391	0.11%	0.11%	-0.90%	0.00%	0.300%
2017	154,559,924	154,559,924	152,369,153	-1.81%	-1.81%	-1.87%	0.30%	0.900%
2018	150,731,718	150,731,718	149,027,558	-2.48%	-2.48%	-2.19%	2.00%	2.100%
2019	147,575,328	147,575,328	146,026,204	-2.09%	-2.09%	-2.01%	2.00%	2.100%
2020	150,894,365	150,894,365	149,495,877	2.25%	2.25%	2.38%	1.60%	1.900%
2021 ⁵	145,717,537	145,717,537	144,229,398	-1.26%	-1.26%	-1.23%	1.30%	1.400%

¹ Utility investment ATC new construction 2013 through 2015

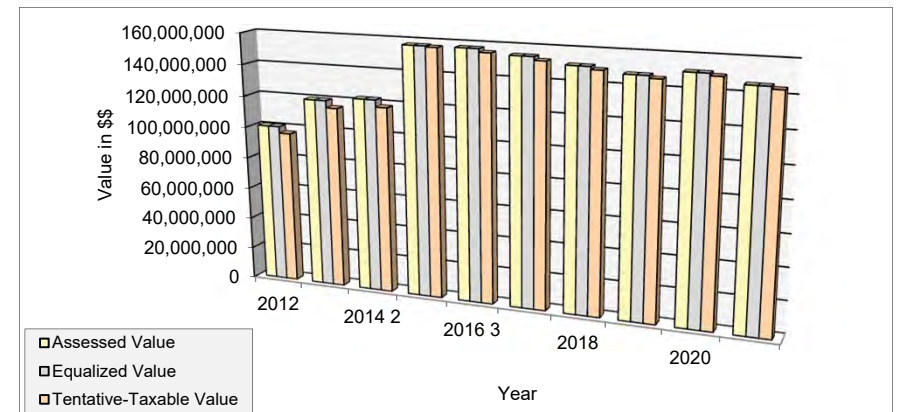
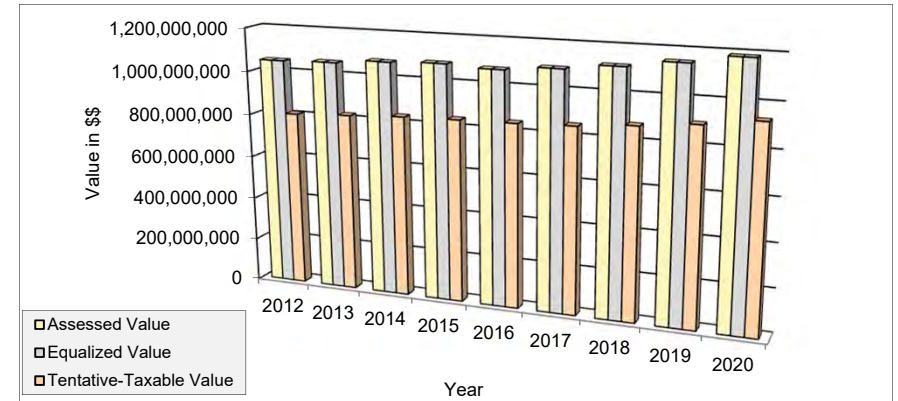
² Small Business Taxpayer Exemption in effect

³ Eligible Manufacturing Personal Property in effect

⁴ Disabled Veterans Exemption PA 161 of 2013

⁵ CO-VID Pandemic affect only reflected in Personal Property Valuations

2017 and 2018 Assessed, Equalized and Tentative Taxable Values have been updated to reflect STC Order dated 2-12-19



Mackinac County

Analysis by Class Value change between 2020 and 2021

Mackinac County		2020 to 2021	CEV Change	4.01%			
Property Classification	2021 Parcel Count	2020 State Equalized	2021 County Equalized	change from previous year	Units % of Total	2021-2020 CEV	Property Classification
<i>Real</i>							<i>Real</i>
Agricultural	309	14,355,013	14,843,934	3.41%	1.20%	488,921	Agricultural
Commercial	1211	241,045,186	247,167,771	2.54%	20.04%	6,122,585	Commercial
Industrial	162	19,548,472	20,527,283	5.01%	1.66%	978,811	Industrial
Residential	18,103	906,771,029	946,857,875	4.42%	76.79%	40,086,846	Residential
Timber cutover	102	3,851,700	3,668,300	-4.76%	0.30%	-183,400	Timber cutover
Unit Totals	19887	1,185,571,400	1,233,065,163	4.01%	100.00%	47,493,763	

Mackinac County		2020 to 2021	CEV Change	-3.43%		T TV Change		-3.65%	
Property Classification	2021 Parcel Count	2020 State Equalized	2021 County Equalized	change from previous year		2020 Tent Taxable	2021 Tent Taxable	change from previous year	Property Classification
<i>Personal</i>									<i>Personal</i>
Commercial	929	17,497,321	16,326,780	-6.69%		17,488,955	16,326,780	-7.12%	Commercial
Industrial	11	4,755,591	5,744,869	20.80%		4,755,591	5,744,869	17.22%	Industrial
Utility	54	128,641,453	123,645,888	-3.88%		127,251,331	122,157,749	-4.17%	Utility
Unit Totals	994	150,894,365	145,717,537	-3.43%		149,495,877	144,229,398	-3.65%	

100 Agricultural		2020 to 2021	CEV Change	3.41%			
	2021 Parcel Count	2020 State Equalized	2021 County Equalized	change from previous year	Units % of Total	2021-2020 CEV	
<i>Townships</i>							<i>Townships</i>
Clark	7	522,700	549,700	5.17%	3.70%	27,000	Clark
Garfield	192	8,141,913	8,886,734	9.15%	59.87%	744,821	Garfield
Marquette	63	3,778,300	3,312,900	-12.32%	22.32%	-465,400	Marquette
Newton	27	1,173,000	1,353,400	15.38%	9.12%	180,400	Newton
Portage	20	739,100	741,200	0.28%	4.99%	2,100	Portage
Unit Totals	309	14,355,013	14,843,934	3.41%	100.00%	488,921	

Mackinac County

Analysis by Class Value change between 2020 and 2021

200 Commercial		2020 to 2021	CEV Change	2.54%			
	2021	2020 State	2021 County	change from	Units %	2021-2020	
	Parcel Count	Equalized	Equalized	previous year	of Total	CEV	
<i>Township</i>							<i>Township</i>
Bois Blanc	29	696,300	729,750	4.80%	0.30%	33,450	Bois Blanc
Brevort	15	772,800	789,500	2.16%	0.32%	16,700	Brevort
Clark	179	15,484,100	16,063,300	3.74%	6.50%	579,200	Clark
Garfield	67	3,563,886	3,561,771	-0.06%	1.44%	-2,115	Garfield
Hendricks	14	676,500	690,800	2.11%	0.28%	14,300	Hendricks
Hudson	7	238,500	236,300	-0.92%	0.10%	-2,200	Hudson
Marquette	18	931,900	928,700	-0.34%	0.38%	-3,200	Marquette
Moran	140	13,715,300	12,272,600	-10.52%	4.97%	-1,442,700	Moran
Newton	28	1,475,100	1,548,000	4.94%	0.63%	72,900	Newton
Portage	76	6,127,100	6,280,100	2.50%	2.54%	153,000	Portage
St. Ignace	40	2,448,600	2,416,400	-1.32%	0.98%	-32,200	St. Ignace
<i>city</i>							<i>city</i>
Mackinac Island	332	160,956,700	166,728,650	3.59%	67.46%	5,771,950	Mackinac Island
St Ignace	266	33,958,400	34,921,900	2.84%	14.13%	963,500	St Ignace
Unit Totals	1211	241,045,186	247,167,771	2.54%	100.00%	6,122,585	

300 Industrial		2020 to 2021	CEV Change	5.01%			
	2021	2020 State	2021 County	change from	Units %	2021-2020	
	Parcel Count	Equalized	Equalized	previous year	of Total	CEV	
<i>Township</i>							<i>Township</i>
Brevort	4	161,400	164,400	1.86%	0.80%	3,000	Brevort
Clark	55	5,036,800	5,440,700	8.02%	26.50%	403,900	Clark
Garfield	7	538,472	563,883	4.72%	2.75%	25,411	Garfield
Hendricks	3	68,200	70,200	2.93%	0.34%	2,000	Hendricks
Hudson	5	369,400	372,100	0.73%	1.81%	2,700	Hudson
Moran	38	8,976,700	9,088,600	1.25%	44.28%	111,900	Moran
Newton	32	3,818,900	4,217,200	10.43%	20.54%	398,300	Newton
St. Ignace	4	94,800	118,800	25.32%	0.58%	24,000	St. Ignace
<i>city</i>							<i>city</i>
St Ignace	14	483,800	491,400	1.57%	2.39%	7,600	St Ignace
Unit Totals	162	19,548,472	20,527,283	5.01%	100.00%	978,811	

Mackinac County

Analysis by Class Value change between 2020 and 2021

400 Residential		2020 to 2021	CEV Change	4.42%			
	2021	2020 State	2021 County	change from	Units %	2021-2020	
	Parcel Count	Equalized	Equalized	previous year	of Total	CEV	
<i>Township</i>							<i>Township</i>
Bois Blanc	1696	42,817,800	44,421,500	3.75%	4.69%	1,603,700	Bois Blanc
Brevort	901	37,934,200	40,935,000	7.91%	4.32%	3,000,800	Brevort
Clark	3144	227,700,650	232,509,400	2.11%	24.56%	4,808,750	Clark
Garfield	2776	70,715,735	69,417,575	-1.84%	7.33%	-1,298,160	Garfield
Hendricks	335	9,344,300	9,364,800	0.22%	0.99%	20,500	Hendricks
Hudson	441	12,033,800	12,588,000	4.61%	1.33%	554,200	Hudson
Marquette	1175	41,543,600	39,816,600	-4.16%	4.21%	-1,727,000	Marquette
Moran	1487	74,480,000	78,724,900	5.70%	8.31%	4,244,900	Moran
Newton	1011	31,044,244	33,085,500	6.58%	3.49%	2,041,256	Newton
Portage	1969	85,418,700	84,138,200	-1.50%	8.89%	-1,280,500	Portage
St. Ignace	1031	33,348,300	35,218,600	5.61%	3.72%	1,870,300	St. Ignace
<i>city</i>							<i>city</i>
Mackinac Island	888	182,769,900	202,920,900	11.03%	21.43%	20,151,000	Mackinac Island
St Ignace	1249	57,619,800	63,716,900	10.58%	6.73%	6,097,100	St Ignace
Unit Totals	18103	906,771,029	946,857,875	4.42%	100.00%	40,086,846	

500 Timber Cutover		2020 to 2021	CEV Change	-5.00%			
	2021	2020 State	2021 County	change from	Units %	2021-2020	
	Parcel Count	Equalized	Equalized	previous year	of Total	CEV	
<i>Township</i>							<i>Township</i>
Clark	0	333,400	0	-100.00%	0.00%	-333,400	Clark
Hudson	24	830,400	870,600	4.84%	23.73%	40,200	Hudson
Marquette	11	500,500	462,400	-7.61%	12.61%	-38,100	Marquette
Newton	67	2,187,400	2,335,300	6.76%	63.66%	147,900	Newton
Unit Totals	102	3,851,700	3,668,300	-4.76%	100.00%	-183,400	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY MACKINAC

CITY OR TOWNSHIP MACKINAC COUNTY

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	309	14,355,013	450,100	696,944	242,077	14,843,934	
200 Commercial	1,211	241,045,186	806,759	5,362,594	1,566,750	247,167,771	
300 Industrial	162	19,548,472	0	861,211	117,600	20,527,283	
400 Residential	18,103	906,771,029	4,751,126	36,087,334	8,750,638	946,857,875	
500 Timber - Cutover	102	3,851,700	366,600	183,200	0	3,668,300	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	19,887	1,185,571,400	6,374,585	43,191,283	10,677,065	1,233,065,163	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	929	17,497,321	3,149,917	0	1,979,376	16,326,780	
350 Industrial	11	4,755,591	137,100	0	1,126,378	5,744,869	
450 Residential	0	0	0	0	0	0	
550 Utility	54	128,641,453	14,357,372	0	9,361,807	123,645,888	
850 TOTAL PERSONAL	994	150,894,365	17,644,389	0	12,467,561	145,717,537	
TOTAL REAL & PERSONAL	20,881	1,336,465,765	24,018,974	43,191,283	23,144,626	1,378,782,700	

CERTIFICATION	
Assessor Printed Name PAMELA M CHIPMAN	Certificate Number 7152
Assessor Officer Signature	Date 04/12/2021

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
100	REAL PROPERTY					
101	Agricultural	309	14,355,013	47.18	30,426,986	
102	LOSS		450,100	49.71	905,518	
103	SUBTOTAL		13,904,913	47.10	29,521,468	
104	ADJUSTMENT		696,944			
105	SUBTOTAL		14,601,857	49.46	29,521,468	
106	NEW		242,077	49.46	489,433	
107					0	
108	TOTAL Agricultural	309	14,843,934	49.46	30,010,901	
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	1,198	241,045,186	48.68	495,146,450	
202	LOSS		806,759	50.55	1,595,840	
203	SUBTOTAL		240,238,427	48.68	493,550,610	
204	ADJUSTMENT		5,362,594			
205	SUBTOTAL		245,601,021	49.76	493,550,610	
206	NEW		1,566,750	49.82	3,145,078	
207					0	
208	TOTAL Commercial	1,211	247,167,771	49.76	496,695,688	
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	158	19,548,472	47.65	41,021,416	
302	LOSS		0	0.00	0	
303	SUBTOTAL		19,548,472	47.65	41,021,416	
304	ADJUSTMENT		861,211			
305	SUBTOTAL		20,409,683	49.75	41,021,416	
306	NEW		117,600	49.69	236,666	
307					0	
308	TOTAL Industrial	162	20,527,283	49.75	41,258,082	
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	18,129	906,771,029	47.83	1,895,745,977	
402	LOSS		4,751,126	48.55	9,785,407	
403	SUBTOTAL		902,019,903	47.83	1,885,960,570	
404	ADJUSTMENT		36,087,334			
405	SUBTOTAL		938,107,237	49.74	1,885,960,570	
406	NEW		8,750,638	49.72	17,598,606	
407					0	
408	TOTAL Residential	18,103	946,857,875	49.74	1,903,559,176	
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	110	3,851,700	47.64	8,084,821	
502	LOSS		366,600	51.34	714,068	
503	SUBTOTAL		3,485,100	47.28	7,370,753	
504	ADJUSTMENT		183,200			
505	SUBTOTAL		3,668,300	49.77	7,370,753	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	102	3,668,300	49.77	7,370,753	
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
800	TOTAL REAL	19,887	1,233,065,163	49.74	2,478,894,600	

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	913	17,497,321	50.00	34,994,642	
252	LOSS		3,149,917	50.00	6,299,834	
253	SUBTOTAL		14,347,404	50.00	28,694,808	
254	ADJUSTMENT		0			
255	SUBTOTAL		14,347,404	50.00	28,694,808	
256	NEW		1,979,376	50.00	3,958,752	
257					0	
258	TOTAL Com. Personal	929	16,326,780	50.00	32,653,560	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	11	4,755,591	50.00	9,511,182	
352	LOSS		137,100	50.00	274,200	
353	SUBTOTAL		4,618,491	50.00	9,236,982	
354	ADJUSTMENT		0			
355	SUBTOTAL		4,618,491	50.00	9,236,982	
356	NEW		1,126,378	50.00	2,252,756	
357					0	
358	TOTAL Ind. Personal	11	5,744,869	50.00	11,489,738	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	53	128,641,453	50.00	257,282,906	
552	LOSS		14,357,372	50.00	28,714,744	
553	SUBTOTAL		114,284,081	50.00	228,568,162	
554	ADJUSTMENT		0			
555	SUBTOTAL		114,284,081	50.00	228,568,162	
556	NEW		9,361,807	50.00	18,723,614	
557					0	
558	TOTAL Util. Personal	54	123,645,888	50.00	247,291,776	

850	TOTAL PERSONAL	994	145,717,537	50.00	291,435,074	
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900	Total Real and Personal	20,881	1,378,782,700		2,770,329,674	
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2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY MACKINAC CITY OR TOWNSHIP Bois Blanc Township

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	29	696,300	0	31,850	1,600	729,750	
300 Industrial	0	0	0	0	0	0	
400 Residential	1,696	42,817,800	470,500	1,348,750	725,450	44,421,500	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,725	43,514,100	470,500	1,380,600	727,050	45,151,250	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	18	42,400	2,400	0	2,500	42,500	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	1	265,800	0	0	3,900	269,700	
850 TOTAL PERSONAL	19	308,200	2,400	0	6,400	312,200	
TOTAL REAL & PERSONAL	1,744	43,822,300	472,900	1,380,600	733,450	45,463,450	
No. of Exempt Parcels:	127	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.70c:					0
CERTIFICATION							
Assessor Printed Name JOAN E. SCHROKA					Certificate Number R-6353		
Assessor Officer Signature <i>Joan E. Schrocka</i>					Date 03/09/2021		

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	29	696,300	47.43	1,468,058	
202	LOSS		0	47.43	0	
203	SUBTOTAL		696,300	47.43	1,468,058	
204	ADJUSTMENT		31,850			
205	SUBTOTAL		728,150	49.60	1,468,058	
206	NEW		1,600	49.60	3,226	
207					0	
208	TOTAL Commercial	29	729,750	49.60	1,471,284	
209	Computed 50% TCV Commercial		735,642	Recommended CEV Commercial		729,750
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	0	0	0.00	0	
302	LOSS		0	0.00	0	
303	SUBTOTAL		0	0.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	0.00	0	
306	NEW		0	0.00	0	
307					0	
308	TOTAL Industrial	0	0	0.00	0	
309	Computed 50% TCV Industrial		0	Recommended CEV Industrial		0
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	1,684	42,817,800	47.77	89,633,243	
402	LOSS		470,500	47.77	984,928	
403	SUBTOTAL		42,347,300	47.77	88,648,315	
404	ADJUSTMENT		1,348,750			
405	SUBTOTAL		43,696,050	49.29	88,648,315	
406	NEW		725,450	49.29	1,471,800	
407					0	
408	TOTAL Residential	1,696	44,421,500	49.29	90,120,115	
409	Computed 50% TCV Residential		45,060,058	Recommended CEV Residential		44,421,500
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	1,725	45,151,250	49.30	91,591,399	
809	Computed 50% TCV REAL		45,795,700	Recommended CEV REAL		45,151,250

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	17	42,400	50.00	84,800	
252	LOSS		2,400	50.00	4,800	
253	SUBTOTAL		40,000	50.00	80,000	
254	ADJUSTMENT		0			
255	SUBTOTAL		40,000	50.00	80,000	
256	NEW		2,500	50.00	5,000	
257					0	
258	TOTAL Com. Personal	18	42,500	50.00	85,000	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

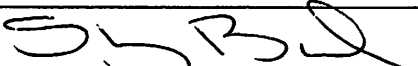
		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	1	265,800	50.00	531,600	
552	LOSS		0	50.00	0	
553	SUBTOTAL		265,800	50.00	531,600	
554	ADJUSTMENT		0			
555	SUBTOTAL		265,800	50.00	531,600	
556	NEW		3,900	50.00	7,800	
557					0	
558	TOTAL Util. Personal	1	269,700	50.00	539,400	

850	TOTAL PERSONAL	19	312,200	50.00	624,400	
859	Computed 50% TCV PERSONAL		312,200	Recommended CEV PERSONAL		312,200
900	Total Real and Personal	1,744	45,463,450		92,215,799	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY MACKINAC CITY OR TOWNSHIP BREVORT TOWNSHIP

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	15	772,800	0	500	16,200	789,500	
300 Industrial	4	161,400	0	3,000	0	164,400	
400 Residential	901	37,934,200	61,265	2,924,165	137,900	40,935,000	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	920	38,868,400	61,265	2,927,665	154,100	41,888,900	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	15	11,000	0	0	27,600	38,600	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	5	1,693,700	6,400	0	4,500	1,691,800	
850 TOTAL PERSONAL	20	1,704,700	6,400	0	32,100	1,730,400	
TOTAL REAL & PERSONAL	940	40,573,100	67,665	2,927,665	186,200	43,619,300	
No. of Exempt Parcels:	140	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name SHERRY BURD					Certificate Number R-7477		
Assessor Officer Signature 					Date 03/11/2021		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	15	772,800	49.31	1,567,228	
202	LOSS		0	49.31	0	
203	SUBTOTAL		772,800	49.31	1,567,228	
204	ADJUSTMENT		500			
205	SUBTOTAL		773,300	49.34	1,567,228	
206	NEW		16,200	49.34	32,833	
207					0	
208	TOTAL Commercial	15	789,500	49.34	1,600,061	
209	Computed 50% TCV Commercial		800,031	Recommended CEV Commercial		789,500
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	4	161,400	48.50	332,800	
302	LOSS		0	48.50	0	
303	SUBTOTAL		161,400	48.50	332,800	
304	ADJUSTMENT		3,000			
305	SUBTOTAL		164,400	49.40	332,800	
306	NEW		0	49.40	0	
307					0	
308	TOTAL Industrial	4	164,400	49.40	332,800	
309	Computed 50% TCV Industrial		166,400	Recommended CEV Industrial		164,400
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	898	37,934,200	45.74	82,934,412	
402	LOSS		61,265	45.74	133,942	
403	SUBTOTAL		37,872,935	45.74	82,800,470	
404	ADJUSTMENT		2,924,165			
405	SUBTOTAL		40,797,100	49.27	82,800,470	
406	NEW		137,900	49.27	279,886	
407					0	
408	TOTAL Residential	901	40,935,000	49.27	83,080,356	
409	Computed 50% TCV Residential		41,540,178	Recommended CEV Residential		40,935,000
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	920	41,888,900	49.27	85,013,217	
809	Computed 50% TCV REAL		42,506,609	Recommended CEV REAL		41,888,900

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	17	11,000	50.00	22,000	
252	LOSS		0	50.00	0	
253	SUBTOTAL		11,000	50.00	22,000	
254	ADJUSTMENT		0			
255	SUBTOTAL		11,000	50.00	22,000	
256	NEW		27,600	50.00	55,200	
257					0	
258	TOTAL Com. Personal	15	38,600	50.00	77,200	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	5	1,693,700	50.00	3,387,400	
552	LOSS		6,400	50.00	12,800	
553	SUBTOTAL		1,687,300	50.00	3,374,600	
554	ADJUSTMENT		0			
555	SUBTOTAL		1,687,300	50.00	3,374,600	
556	NEW		4,500	50.00	9,000	
557					0	
558	TOTAL Util. Personal	5	1,691,800	50.00	3,383,600	


850	TOTAL PERSONAL	20	1,730,400	50.00	3,460,800	
859	Computed 50% TCV PERSONAL		1,730,400	Recommended CEV PERSONAL		1,730,400
900	Total Real and Personal	940	43,619,300		88,474,017	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY MACKINAC

CITY OR TOWNSHIP CLARK TOWNSHIP

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	7	522,700	0	27,000	0	549,700	
200 Commercial	179	15,484,100	27,609	360,009	246,800	16,063,300	
300 Industrial	55	5,036,800	0	340,500	63,400	5,440,700	
400 Residential	3,144	227,700,650	1,062,379	3,177,529	2,693,600	232,509,400	
500 Timber - Cutover	0	333,400	333,400	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	3,385	249,077,650	1,423,388	3,905,038	3,003,800	254,563,100	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	150	2,287,900	1,196,600	0	488,200	1,579,500	
350 Industrial	3	180,500	90,300	0	0	90,200	
450 Residential	0	0	0	0	0	0	
550 Utility	2	3,193,900	12,600	0	10,300	3,191,600	
850 TOTAL PERSONAL	155	5,662,300	1,299,500	0	498,500	4,861,300	
TOTAL REAL & PERSONAL	3,540	254,739,950	2,722,888	3,905,038	3,502,300	259,424,400	
No. of Exempt Parcels:	254	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					77,500
CERTIFICATION							
Assessor Printed Name SHERRY BURD					Certificate Number R-7477		
Assessor Officer Signature 					Date 03/12/2021		

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	7	522,700	47.08	1,110,238	
102	LOSS		0	47.08	0	
103	SUBTOTAL		522,700	47.08	1,110,238	
104	ADJUSTMENT		27,000			
105	SUBTOTAL		549,700	49.51	1,110,238	
106	NEW		0	49.51	0	
107					0	
108	TOTAL Agricultural	7	549,700	49.51	1,110,238	
109	Computed 50% TCV Agricultural		555,119	Recommended CEV Agricultural		549,700
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	177	15,484,100	48.29	32,064,817	
202	LOSS		27,609	48.29	57,173	
203	SUBTOTAL		15,456,491	48.29	32,007,644	
204	ADJUSTMENT		360,009			
205	SUBTOTAL		15,816,500	49.41	32,007,644	
206	NEW		246,800	49.41	499,494	
207					0	
208	TOTAL Commercial	179	16,063,300	49.41	32,507,138	
209	Computed 50% TCV Commercial		16,253,569	Recommended CEV Commercial		16,063,300
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	55	5,036,800	46.42	10,850,495	
302	LOSS		0	46.42	0	
303	SUBTOTAL		5,036,800	46.42	10,850,495	
304	ADJUSTMENT		340,500			
305	SUBTOTAL		5,377,300	49.56	10,850,495	
306	NEW		63,400	49.56	127,926	
307					0	
308	TOTAL Industrial	55	5,440,700	49.56	10,978,421	
309	Computed 50% TCV Industrial		5,489,211	Recommended CEV Industrial		5,440,700
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	3,131	227,700,650	49.21	462,712,152	
402	LOSS		1,062,379	49.21	2,158,868	
403	SUBTOTAL		226,638,271	49.21	460,553,284	
404	ADJUSTMENT		3,177,529			
405	SUBTOTAL		229,815,800	49.90	460,553,284	
406	NEW		2,693,600	49.90	5,397,996	
407					0	
408	TOTAL Residential	3,144	232,509,400	49.90	465,951,280	
409	Computed 50% TCV Residential		232,975,640	Recommended CEV Residential		232,509,400
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	7	333,400	51.43	648,260	NC
502	LOSS		333,400	51.43	648,260	
503	SUBTOTAL		0	51.43	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	3,385	254,563,100	49.86	510,547,077	
809	Computed 50% TCV REAL		255,273,539	Recommended CEV REAL		254,563,100

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	151	2,287,900	50.00	4,575,800	
252	LOSS		1,196,600	50.00	2,393,200	
253	SUBTOTAL		1,091,300	50.00	2,182,600	
254	ADJUSTMENT		0			
255	SUBTOTAL		1,091,300	50.00	2,182,600	
256	NEW		488,200	50.00	976,400	
257					0	
258	TOTAL Com. Personal	150	1,579,500	50.00	3,159,000	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	3	180,500	50.00	361,000	
352	LOSS		90,300	50.00	180,600	
353	SUBTOTAL		90,200	50.00	180,400	
354	ADJUSTMENT		0			
355	SUBTOTAL		90,200	50.00	180,400	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	3	90,200	50.00	180,400	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	2	3,193,900	50.00	6,387,800	
552	LOSS		12,600	50.00	25,200	
553	SUBTOTAL		3,181,300	50.00	6,362,600	
554	ADJUSTMENT		0			
555	SUBTOTAL		3,181,300	50.00	6,362,600	
556	NEW		10,300	50.00	20,600	
557					0	
558	TOTAL Util. Personal	2	3,191,600	50.00	6,383,200	

850	TOTAL PERSONAL	155	4,861,300	50.00	9,722,600	
859	Computed 50% TCV PERSONAL		4,861,300	Recommended CEV PERSONAL		4,861,300
900	Total Real and Personal	3,540	259,424,400		520,269,677	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY MACKINAC CITY OR TOWNSHIP GARFIELD TOWNSHIP

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	192	8,141,913	15,000	538,644	221,177	8,886,734	
200 Commercial	67	3,563,886	0	-2,115	0	3,561,771	
300 Industrial	7	538,472	0	25,411	0	563,883	
400 Residential	2,776	70,715,735	557,372	-1,316,976	576,188	69,417,575	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	3,042	82,960,006	572,372	-755,036	797,365	82,429,963	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	52	136,311	2,654	0	0	133,657	
350 Industrial	1	2,002,991	0	0	656,378	2,659,369	
450 Residential	0	0	0	0	0	0	
550 Utility	6	12,108,643	52	0	5,573,683	17,682,274	
850 TOTAL PERSONAL	59	14,247,945	2,706	0	6,230,061	20,475,300	
TOTAL REAL & PERSONAL	3,101	97,207,951	575,078	-755,036	7,027,426	102,905,263	
No. of Exempt Parcels:	188	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name JANET MAKI					Certificate Number R-5601		
Assessor Officer Signature <i>Janet Maki</i>					Date 03/10/2021		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	186	8,141,913	46.37	17,558,579	
102	LOSS		15,000	46.37	32,349	
103	SUBTOTAL		8,126,913	46.37	17,526,230	
104	ADJUSTMENT		538,644			
105	SUBTOTAL		8,665,557	49.44	17,526,230	
106	NEW		221,177	49.44	447,364	
107					0	
108	TOTAL Agricultural	192	8,886,734	49.44	17,973,594	
109	Computed 50% TCV Agricultural		8,986,797	Recommended CEV Agricultural		8,886,734
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	67	3,563,886	49.60	7,185,254	
202	LOSS		0	49.60	0	
203	SUBTOTAL		3,563,886	49.60	7,185,254	
204	ADJUSTMENT		-2,115			
205	SUBTOTAL		3,561,771	49.57	7,185,254	
206	NEW		0	49.57	0	
207					0	
208	TOTAL Commercial	67	3,561,771	49.57	7,185,254	
209	Computed 50% TCV Commercial		3,592,627	Recommended CEV Commercial		3,561,771
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	7	538,472	47.39	1,136,257	
302	LOSS		0	47.39	0	
303	SUBTOTAL		538,472	47.39	1,136,257	
304	ADJUSTMENT		25,411			
305	SUBTOTAL		563,883	49.63	1,136,257	
306	NEW		0	49.63	0	
307					0	
308	TOTAL Industrial	7	563,883	49.63	1,136,257	
309	Computed 50% TCV Industrial		568,129	Recommended CEV Industrial		563,883
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	2,785	70,715,735	50.66	139,588,897	
402	LOSS		557,372	50.66	1,100,221	
403	SUBTOTAL		70,158,363	50.66	138,488,676	
404	ADJUSTMENT		-1,316,976			
405	SUBTOTAL		68,841,387	49.71	138,488,676	
406	NEW		576,188	49.71	1,159,099	
407					0	
408	TOTAL Residential	2,776	69,417,575	49.71	139,647,775	
409	Computed 50% TCV Residential		69,823,888	Recommended CEV Residential		69,417,575
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	3,042	82,429,963	49.67	165,942,880	
809	Computed 50% TCV REAL		82,971,440	Recommended CEV REAL		82,429,963

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	52	136,311	50.00	272,622	
252	LOSS		2,654	50.00	5,308	
253	SUBTOTAL		133,657	50.00	267,314	
254	ADJUSTMENT		0			
255	SUBTOTAL		133,657	50.00	267,314	
256	NEW		0	50.00	0	
257					0	
258	TOTAL Com. Personal	52	133,657	50.00	267,314	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	1	2,002,991	50.00	4,005,982	
352	LOSS		0	50.00	0	
353	SUBTOTAL		2,002,991	50.00	4,005,982	
354	ADJUSTMENT		0			
355	SUBTOTAL		2,002,991	50.00	4,005,982	
356	NEW		656,378	50.00	1,312,756	
357					0	
358	TOTAL Ind. Personal	1	2,659,369	50.00	5,318,738	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	6	12,108,643	50.00	24,217,286	
552	LOSS		52	50.00	104	
553	SUBTOTAL		12,108,591	50.00	24,217,182	
554	ADJUSTMENT		0			
555	SUBTOTAL		12,108,591	50.00	24,217,182	
556	NEW		5,573,683	50.00	11,147,366	
557					0	
558	TOTAL Util. Personal	6	17,682,274	50.00	35,364,548	


850	TOTAL PERSONAL	59	20,475,300	50.00	40,950,600	
859	Computed 50% TCV PERSONAL		20,475,300	Recommended CEV PERSONAL		20,475,300
900	Total Real and Personal	3,101	102,905,263		206,893,480	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY MACKINAC

CITY OR TOWNSHIP Hendricks Township

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	14	676,500	1,800	1,800	14,300	690,800	
300 Industrial	3	68,200	0	2,000	0	70,200	
400 Residential	335	9,344,300	86,000	-33,800	140,300	9,364,800	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	352	10,089,000	87,800	-30,000	154,600	10,125,800	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	25	309,300	64,400	0	56,900	301,800	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	4	3,758,200	4,000	0	743,300	4,497,500	
850 TOTAL PERSONAL	29	4,067,500	68,400	0	800,200	4,799,300	
TOTAL REAL & PERSONAL	381	14,156,500	156,200	-30,000	954,800	14,925,100	
No. of Exempt Parcels:	104	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name ELIZABETH ZABIK					Certificate Number R-9345		
Assessor Officer Signature 					Date 03/09/2021		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	14	676,500	49.86	1,356,799	
202	LOSS		1,800	49.86	3,610	
203	SUBTOTAL		674,700	49.86	1,353,189	
204	ADJUSTMENT		1,800			
205	SUBTOTAL		676,500	49.99	1,353,189	
206	NEW		14,300	49.99	28,606	
207					0	
208	TOTAL Commercial	14	690,800	49.99	1,381,795	
209	Computed 50% TCV Commercial		690,898	Recommended CEV Commercial		690,800
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	3	68,200	48.15	141,655	
302	LOSS		0	48.15	0	
303	SUBTOTAL		68,200	48.15	141,655	
304	ADJUSTMENT		2,000			
305	SUBTOTAL		70,200	49.56	141,655	
306	NEW		0	49.56	0	
307					0	
308	TOTAL Industrial	3	70,200	49.56	141,655	
309	Computed 50% TCV Industrial		70,828	Recommended CEV Industrial		70,200
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	335	9,344,300	49.64	18,824,134	
402	LOSS		86,000	49.64	173,247	
403	SUBTOTAL		9,258,300	49.64	18,650,887	
404	ADJUSTMENT		-33,800			
405	SUBTOTAL		9,224,500	49.46	18,650,887	
406	NEW		140,300	49.46	283,664	
407					0	
408	TOTAL Residential	335	9,364,800	49.46	18,934,551	
409	Computed 50% TCV Residential		9,467,276	Recommended CEV Residential		9,364,800
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	352	10,125,800	49.50	20,458,001	
809	Computed 50% TCV REAL		10,229,001	Recommended CEV REAL		10,125,800

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	24	309,300	50.00	618,600	
252	LOSS		64,400	50.00	128,800	
253	SUBTOTAL		244,900	50.00	489,800	
254	ADJUSTMENT		0			
255	SUBTOTAL		244,900	50.00	489,800	
256	NEW		56,900	50.00	113,800	
257					0	
258	TOTAL Com. Personal	25	301,800	50.00	603,600	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	4	3,758,200	50.00	7,516,400	
552	LOSS		4,000	50.00	8,000	
553	SUBTOTAL		3,754,200	50.00	7,508,400	
554	ADJUSTMENT		0			
555	SUBTOTAL		3,754,200	50.00	7,508,400	
556	NEW		743,300	50.00	1,486,600	
557					0	
558	TOTAL Util. Personal	4	4,497,500	50.00	8,995,000	

850	TOTAL PERSONAL	29	4,799,300	50.00	9,598,600	
859	Computed 50% TCV PERSONAL		4,799,300	Recommended CEV PERSONAL		4,799,300
900	Total Real and Personal	381	14,925,100		30,056,601	

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Db: Hudson 2021

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

OK Post MBOR Advaloren only

COUNTY MACKINACCITY OR TOWNSHIP UNIT "006"

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	7	238,500	1,500	-700	0	236,300	
300 Industrial	5	369,400	0	-400	3,100	372,100	
400 Residential	441	12,033,800	138,542	591,642	101,100	12,588,000	
500 Timber - Cutover	24	830,400	0	40,200	0	870,600	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	477	13,472,100	140,042	630,742	104,200	14,067,000	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	13	1,800	0	0	0	1,800	
350 Industrial	1	65,200	23,600	0	0	41,600	
450 Residential	0	0	0	0	0	0	
550 Utility	5	4,527,200	19,600	0	479,400	4,987,000	
850 TOTAL PERSONAL	19	4,594,200	43,200	0	479,400	5,030,400	
TOTAL REAL & PERSONAL	496	18,066,300	183,242	630,742	583,600	19,097,400	

No. of Exempt Parcels:

83

Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:

0

CERTIFICATION

Assessor Printed Name

SUZANNE NELSON

Certificate Number

R-7259

Assessor Officer Signature

Suzanne Nelson

Date

03/12/2021

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	7	238,500	50.14	475,668	
202	LOSS		1,500	50.14	2,992	
203	SUBTOTAL		237,000	50.14	472,676	
204	ADJUSTMENT		-700			
205	SUBTOTAL		236,300	49.99	472,676	
206	NEW		0	49.99	0	
207					0	
208	TOTAL Commercial	7	236,300	49.99	472,676	
209	Computed 50% TCV Commercial		236,338	Recommended CEV Commercial		236,300
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	5	369,400	50.03	738,361	
302	LOSS		0	50.03	0	
303	SUBTOTAL		369,400	50.03	738,361	
304	ADJUSTMENT		-400			
305	SUBTOTAL		369,000	49.98	738,361	
306	NEW		3,100	49.98	6,202	
307					0	
308	TOTAL Industrial	5	372,100	49.98	744,563	
309	Computed 50% TCV Industrial		372,282	Recommended CEV Industrial		372,100
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	442	12,033,800	47.34	25,419,941	
402	LOSS		138,542	47.34	292,653	
403	SUBTOTAL		11,895,258	47.34	25,127,288	
404	ADJUSTMENT		591,642			
405	SUBTOTAL		12,486,900	49.69	25,127,288	
406	NEW		101,100	49.69	203,461	
407					0	
408	TOTAL Residential	441	12,588,000	49.69	25,330,749	
409	Computed 50% TCV Residential		12,665,375	Recommended CEV Residential		12,588,000
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	24	830,400	47.52	1,747,475	
502	LOSS		0	47.52	0	
503	SUBTOTAL		830,400	47.52	1,747,475	
504	ADJUSTMENT		40,200			
505	SUBTOTAL		870,600	49.82	1,747,475	
506	NEW		0	49.82	0	
507					0	
508	TOTAL Timber-Cutover	24	870,600	49.82	1,747,475	
509	Computed 50% TCV Timber-Cutover		873,738	Recommended CEV Timber-Cutover		870,600
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	477	14,067,000	49.71	28,295,463	
809	Computed 50% TCV REAL		14,147,732	Recommended CEV REAL		14,067,000

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	14	1,800	50.00	3,600	
252	LOSS		0	50.00	0	
253	SUBTOTAL		1,800	50.00	3,600	
254	ADJUSTMENT		0			
255	SUBTOTAL		1,800	50.00	3,600	
256	NEW		0	50.00	0	
257					0	
258	TOTAL Com. Personal	13	1,800	50.00	3,600	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	1	65,200	50.00	130,400	
352	LOSS		23,600	50.00	47,200	
353	SUBTOTAL		41,600	50.00	83,200	
354	ADJUSTMENT		0			
355	SUBTOTAL		41,600	50.00	83,200	
356	NEW		0	50.00	0	
357					0	
358	TOTAL Ind. Personal	1	41,600	50.00	83,200	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	5	4,527,200	50.00	9,054,400	
552	LOSS		19,600	50.00	39,200	
553	SUBTOTAL		4,507,600	50.00	9,015,200	
554	ADJUSTMENT		0			
555	SUBTOTAL		4,507,600	50.00	9,015,200	
556	NEW		479,400	50.00	958,800	
557					0	
558	TOTAL Util. Personal	5	4,987,000	50.00	9,974,000	

850	TOTAL PERSONAL	19	5,030,400	50.00	10,060,800	
859	Computed 50% TCV PERSONAL		5,030,400	Recommended CEV PERSONAL		5,030,400
900	Total Real and Personal	496	19,097,400		38,356,263	

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Db: Marquette Township 2021

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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Ad Valorem

COUNTY MACKINAC COUNTY

CITY OR TOWNSHIP MARQUETTE TOWNSHIP

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	63	3,778,300	435,100	-30,300	0	3,312,900	
200 Commercial	18	931,900	0	-3,200	0	928,700	
300 Industrial	0	0	0	0	0	0	
400 Residential	1,175	41,543,600	230,668	-2,375,632	879,300	39,816,600	
500 Timber - Cutover	11	500,500	33,200	-4,900	0	462,400	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,267	46,754,300	698,968	-2,414,032	879,300	44,520,600	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	20	300,800	0	0	61,700	362,500	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	4	780,900	100	0	19,800	800,600	
850 TOTAL PERSONAL	24	1,081,700	100	0	81,500	1,163,100	
TOTAL REAL & PERSONAL	1,291	47,836,000	699,068	-2,414,032	960,800	45,683,700	
No. of Exempt Parcels:	101	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name KATIE VANEENENAAM-CARPENTER					Certificate Number R-9121		
Assessor Officer Signature <i>Katie Vaneenenaam-Carpenter</i>					Date 03/15/2021		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

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The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	71	3,778,300	49.83	7,582,380	
102	LOSS		435,100	49.83	873,169	
103	SUBTOTAL		3,343,200	49.83	6,709,211	
104	ADJUSTMENT		-30,300			
105	SUBTOTAL		3,312,900	49.38	6,709,211	
106	NEW		0	49.38	0	
107					0	
108	TOTAL Agricultural	63	3,312,900	49.38	6,709,211	
109	Computed 50% TCV Agricultural		3,354,606	Recommended CEV Agricultural		3,312,900
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	18	931,900	49.75	1,873,166	
202	LOSS		0	49.75	0	
203	SUBTOTAL		931,900	49.75	1,873,166	
204	ADJUSTMENT		-3,200			
205	SUBTOTAL		928,700	49.58	1,873,166	
206	NEW		0	49.58	0	
207					0	
208	TOTAL Commercial	18	928,700	49.58	1,873,166	
209	Computed 50% TCV Commercial		936,583	Recommended CEV Commercial		928,700
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	0	0	0.00	0	
302	LOSS		0	0.00	0	
303	SUBTOTAL		0	0.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	0.00	0	
306	NEW		0	0.00	0	
307					0	
308	TOTAL Industrial	0	0	0.00	0	
309	Computed 50% TCV Industrial		0	Recommended CEV Industrial		0
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	1,176	41,543,600	53.01	78,369,364	
402	LOSS		230,668	53.01	435,141	
403	SUBTOTAL		41,312,932	53.01	77,934,223	
404	ADJUSTMENT		-2,375,632			
405	SUBTOTAL		38,937,300	49.96	77,934,223	
406	NEW		879,300	49.96	1,760,008	
407					0	
408	TOTAL Residential	1,175	39,816,600	49.96	79,694,231	
409	Computed 50% TCV Residential		39,847,116	Recommended CEV Residential		39,816,600
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	12	500,500	50.45	992,071	
502	LOSS		33,200	50.45	65,808	
503	SUBTOTAL		467,300	50.45	926,263	
504	ADJUSTMENT		-4,900			
505	SUBTOTAL		462,400	49.92	926,263	
506	NEW		0	49.92	0	
507					0	
508	TOTAL Timber-Cutover	11	462,400	49.92	926,263	
509	Computed 50% TCV Timber-Cutover		463,132	Recommended CEV Timber-Cutover		462,400
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	1,267	44,520,600	49.91	89,202,871	
809	Computed 50% TCV REAL		44,601,436	Recommended CEV REAL		44,520,600

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	20	300,800	50.00	601,600	
252	LOSS		0	50.00	0	
253	SUBTOTAL		300,800	50.00	601,600	
254	ADJUSTMENT		0			
255	SUBTOTAL		300,800	50.00	601,600	
256	NEW		61,700	50.00	123,400	
257					0	
258	TOTAL Com. Personal	20	362,500	50.00	725,000	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	4	780,900	50.00	1,561,800	
552	LOSS		100	50.00	200	
553	SUBTOTAL		780,800	50.00	1,561,600	
554	ADJUSTMENT		0			
555	SUBTOTAL		780,800	50.00	1,561,600	
556	NEW		19,800	50.00	39,600	
557					0	
558	TOTAL Util. Personal	4	800,600	50.00	1,601,200	

850	TOTAL PERSONAL	24	1,163,100	50.00	2,326,200	
859	Computed 50% TCV PERSONAL		1,163,100	Recommended CEV PERSONAL		1,163,100
900	Total Real and Personal	1,291	45,683,700		91,529,071	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY MACKINAC

CITY OR TOWNSHIP MORAN TOWNSHIP

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	140	13,715,300	262,900	-1,329,100	149,300	12,272,600	
300 Industrial	38	8,976,700	0	86,300	25,600	9,088,600	
400 Residential	1,487	74,480,000	1,366,100	4,265,100	1,345,900	78,724,900	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,665	97,172,000	1,629,000	3,022,300	1,520,800	100,086,100	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	75	758,000	78,500	0	256,200	935,700	
350 Industrial	3	1,779,100	23,200	0	42,600	1,798,500	
450 Residential	0	0	0	0	0	0	
550 Utility	8	73,599,700	1,424,300	0	2,139,500	74,314,900	
850 TOTAL PERSONAL	86	76,136,800	1,526,000	0	2,438,300	77,049,100	
TOTAL REAL & PERSONAL	1,751	173,308,800	3,155,000	3,022,300	3,959,100	177,135,200	
No. of Exempt Parcels:		267	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:				0
CERTIFICATION							
Assessor Printed Name EDWARD K VANNDERVRIES					Certificate Number R-7530		
Assessor Officer Signature <i>Edward K. Van der Vries</i>					Date 03/31/2021		

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	137	13,715,300	55.47	24,725,617	
202	LOSS		262,900	55.47	473,950	
203	SUBTOTAL		13,452,400	55.47	24,251,667	
204	ADJUSTMENT		-1,329,100			
205	SUBTOTAL		12,123,300	49.99	24,251,667	
206	NEW		149,300	49.99	298,660	
207					0	
208	TOTAL Commercial	140	12,272,600	49.99	24,550,327	
209	Computed 50% TCV Commercial		12,275,164	Recommended CEV Commercial		12,272,600
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	35	8,976,700	49.44	18,157,049	
302	LOSS		0	49.44	0	
303	SUBTOTAL		8,976,700	49.44	18,157,049	
304	ADJUSTMENT		86,300			
305	SUBTOTAL		9,063,000	49.91	18,157,049	
306	NEW		25,600	49.91	51,292	
307					0	
308	TOTAL Industrial	38	9,088,600	49.91	18,208,341	
309	Computed 50% TCV Industrial		9,104,171	Recommended CEV Industrial		9,088,600
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	1,495	74,480,000	46.75	159,315,508	
402	LOSS		1,366,100	46.75	2,922,139	
403	SUBTOTAL		73,113,900	46.75	156,393,369	
404	ADJUSTMENT		4,265,100			
405	SUBTOTAL		77,379,000	49.48	156,393,369	
406	NEW		1,345,900	49.48	2,720,089	
407					0	
408	TOTAL Residential	1,487	78,724,900	49.48	159,113,458	
409	Computed 50% TCV Residential		79,556,729	Recommended CEV Residential		78,724,900
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	1,665	100,086,100	49.58	201,872,126	
809	Computed 50% TCV REAL		100,936,063	Recommended CEV REAL		100,086,100

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	67	758,000	50.00	1,516,000	
252	LOSS		78,500	50.00	157,000	
253	SUBTOTAL		679,500	50.00	1,359,000	
254	ADJUSTMENT		0			
255	SUBTOTAL		679,500	50.00	1,359,000	
256	NEW		256,200	50.00	512,400	
257					0	
258	TOTAL Com. Personal	75	935,700	50.00	1,871,400	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	3	1,779,100	50.00	3,558,200	
352	LOSS		23,200	50.00	46,400	
353	SUBTOTAL		1,755,900	50.00	3,511,800	
354	ADJUSTMENT		0			
355	SUBTOTAL		1,755,900	50.00	3,511,800	
356	NEW		42,600	50.00	85,200	
357					0	
358	TOTAL Ind. Personal	3	1,798,500	50.00	3,597,000	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	8	73,599,700	50.00	147,199,400	
552	LOSS		1,424,300	50.00	2,848,600	
553	SUBTOTAL		72,175,400	50.00	144,350,800	
554	ADJUSTMENT		0			
555	SUBTOTAL		72,175,400	50.00	144,350,800	
556	NEW		2,139,500	50.00	4,279,000	
557					0	
558	TOTAL Util. Personal	8	74,314,900	50.00	148,629,800	

850	TOTAL PERSONAL	86	77,049,100	50.00	154,098,200	
859	Computed 50% TCV PERSONAL		77,049,100	Recommended CEV PERSONAL		77,049,100
900	Total Real and Personal	1,751	177,135,200		355,970,326	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY MACKINAC CITY OR TOWNSHIP NEWTON TOWNSHIP

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	27	1,173,000	0	180,400	0	1,353,400	
200 Commercial	28	1,475,100	0	72,900	0	1,548,000	
300 Industrial	32	3,818,900	0	398,300	0	4,217,200	
400 Residential	1,011	31,044,244	47,800	1,801,356	287,700	33,085,500	
500 Timber - Cutover	67	2,187,400	0	147,900	0	2,335,300	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,165	39,698,644	47,800	2,600,856	287,700	42,539,400	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	35	574,300	574,300	0	0	0	
350 Industrial	2	727,800	0	0	427,400	1,155,200	
450 Residential	0	0	0	0	0	0	
550 Utility	6	12,269,820	12,269,820	0	0	0	
850 TOTAL PERSONAL	43	13,571,920	12,844,120	0	427,400	1,155,200	
TOTAL REAL & PERSONAL	1,208	53,270,564	12,891,920	2,600,856	715,100	43,694,600	
No. of Exempt Parcels:	127	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name THOMAS W. KITZMAN					Certificate Number R 5663		
Assessor Officer Signature Assessor unable to sign					Date 04/09/2021		

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	27	1,173,000	43.03	2,726,005	
102	LOSS		0	43.03	0	
103	SUBTOTAL		1,173,000	43.03	2,726,005	
104	ADJUSTMENT		180,400			
105	SUBTOTAL		1,353,400	49.65	2,726,005	
106	NEW		0	49.65	0	
107					0	
108	TOTAL Agricultural	27	1,353,400	49.65	2,726,005	
109	Computed 50% TCV Agricultural		1,363,003	Recommended CEV Agricultural		1,353,400
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	28	1,475,100	46.97	3,140,515	
202	LOSS		0	46.97	0	
203	SUBTOTAL		1,475,100	46.97	3,140,515	
204	ADJUSTMENT		72,900			
205	SUBTOTAL		1,548,000	49.29	3,140,515	
206	NEW		0	49.29	0	
207					0	
208	TOTAL Commercial	28	1,548,000	49.29	3,140,515	
209	Computed 50% TCV Commercial		1,570,258	Recommended CEV Commercial		1,548,000
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	32	3,818,900	45.03	8,480,791	
302	LOSS		0	45.03	0	
303	SUBTOTAL		3,818,900	45.03	8,480,791	
304	ADJUSTMENT		398,300			
305	SUBTOTAL		4,217,200	49.73	8,480,791	
306	NEW		0	49.73	0	
307					0	
308	TOTAL Industrial	32	4,217,200	49.73	8,480,791	
309	Computed 50% TCV Industrial		4,240,396	Recommended CEV Industrial		4,217,200
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	1,011	31,044,244	46.88	66,220,657	
402	LOSS		47,800	46.88	101,962	
403	SUBTOTAL		30,996,444	46.88	66,118,695	
404	ADJUSTMENT		1,801,356			
405	SUBTOTAL		32,797,800	49.60	66,118,695	
406	NEW		287,700	49.60	580,040	
407					0	
408	TOTAL Residential	1,011	33,085,500	49.60	66,698,735	
409	Computed 50% TCV Residential		33,349,368	Recommended CEV Residential		33,085,500
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	67	2,187,400	46.57	4,697,015	
502	LOSS		0	46.57	0	
503	SUBTOTAL		2,187,400	46.57	4,697,015	
504	ADJUSTMENT		147,900			
505	SUBTOTAL		2,335,300	49.72	4,697,015	
506	NEW		0	49.72	0	
507					0	
508	TOTAL Timber-Cutover	67	2,335,300	49.72	4,697,015	
509	Computed 50% TCV Timber-Cutover		2,348,508	Recommended CEV Timber-Cutover		2,335,300
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	1,165	42,539,400	49.61	85,743,061	
809	Computed 50% TCV REAL		42,871,531	Recommended CEV REAL		42,539,400

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	35	574,300	50.00	1,148,600	
252	LOSS		574,300	50.00	1,148,600	
253	SUBTOTAL		0	50.00	0	
254	ADJUSTMENT		0			
255	SUBTOTAL		0	0.00	0	
256	NEW		0	0.00	0	
257					0	
258	TOTAL Com. Personal	35	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	2	727,800	50.00	1,455,600	
352	LOSS		0	50.00	0	
353	SUBTOTAL		727,800	50.00	1,455,600	
354	ADJUSTMENT		0			
355	SUBTOTAL		727,800	50.00	1,455,600	
356	NEW		427,400	50.00	854,800	
357					0	
358	TOTAL Ind. Personal	2	1,155,200	50.00	2,310,400	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	6	12,269,820	50.00	24,539,640	
552	LOSS		12,269,820	50.00	24,539,640	
553	SUBTOTAL		0	50.00	0	
554	ADJUSTMENT		0			
555	SUBTOTAL		0	0.00	0	
556	NEW		0	0.00	0	
557					0	
558	TOTAL Util. Personal	6	0	0.00	0	

850	TOTAL PERSONAL	43	1,155,200	50.00	2,310,400	
859	Computed 50% TCV PERSONAL		1,155,200	Recommended CEV PERSONAL		1,155,200
900	Total Real and Personal	1,208	43,694,600		88,053,461	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY MACKINAC CITY OR TOWNSHIP Portage Township

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	20	739,100	0	-18,800	20,900	741,200	
200 Commercial	76	6,127,100	11,600	125,500	39,100	6,280,100	
300 Industrial	0	0	0	0	0	0	
400 Residential	1,969	85,418,700	498,600	-1,424,100	642,200	84,138,200	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	2,065	92,284,900	510,200	-1,317,400	702,200	91,159,500	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	79	108,800	12,300	0	0	96,500	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	2	1,131,700	200	0	8,400	1,139,900	
850 TOTAL PERSONAL	81	1,240,500	12,500	0	8,400	1,236,400	
TOTAL REAL & PERSONAL	2,146	93,525,400	522,700	-1,317,400	710,600	92,395,900	
No. of Exempt Parcels:	79	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7c:					0
CERTIFICATION							
Assessor Printed Name PAULA M. FILLMAN					Certificate Number R-9279		
Assessor Officer Signature <i>Paula M. Fillman</i>					Date 03/16/2021		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

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- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

RECEIVED

MAR 22 2021

MACKINAC COUNTY
EQUALIZATION DEPT

COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	18	739,100	50.98	1,449,784	
102	LOSS		0	50.98	0	
103	SUBTOTAL		739,100	50.98	1,449,784	
104	ADJUSTMENT		-18,800			
105	SUBTOTAL		720,300	49.68	1,449,784	
106	NEW		20,900	49.68	42,069	
107					0	
108	TOTAL Agricultural	20	741,200	49.68	1,491,853	
109	Computed 50% TCV Agricultural		745,927	Recommended CEV Agricultural		741,200
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	76	6,127,100	48.90	12,529,857	
202	LOSS		11,600	48.90	23,722	
203	SUBTOTAL		6,115,500	48.90	12,506,135	
204	ADJUSTMENT		125,500			
205	SUBTOTAL		6,241,000	49.90	12,506,135	
206	NEW		39,100	49.90	78,357	
207					0	
208	TOTAL Commercial	76	6,280,100	49.90	12,584,492	
209	Computed 50% TCV Commercial		6,292,246	Recommended CEV Commercial		6,280,100
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	0	0	0.00	0	
302	LOSS		0	0.00	0	
303	SUBTOTAL		0	0.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	0.00	0	
306	NEW		0	0.00	0	
307					0	
308	TOTAL Industrial	0	0	0.00	0	
309	Computed 50% TCV Industrial		0	Recommended CEV Industrial		0
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	1,972	85,418,700	50.49	169,179,441	
402	LOSS		498,600	50.49	987,522	
403	SUBTOTAL		84,920,100	50.49	168,191,919	
404	ADJUSTMENT		-1,424,100			
405	SUBTOTAL		83,496,000	49.64	168,191,919	
406	NEW		642,200	49.64	1,293,715	
407					0	
408	TOTAL Residential	1,969	84,138,200	49.64	169,485,634	
409	Computed 50% TCV Residential		84,742,817	Recommended CEV Residential		84,138,200
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	2,065	91,159,500	49.66	183,561,979	
809	Computed 50% TCV REAL		91,780,990	Recommended CEV REAL		91,159,500

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	79	108,800	50.00	217,600	
252	LOSS		12,300	50.00	24,600	
253	SUBTOTAL		96,500	50.00	193,000	
254	ADJUSTMENT		0			
255	SUBTOTAL		96,500	50.00	193,000	
256	NEW		0	50.00	0	
257					0	
258	TOTAL Com. Personal	79	96,500	50.00	193,000	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	2	1,131,700	50.00	2,263,400	
552	LOSS		200	50.00	400	
553	SUBTOTAL		1,131,500	50.00	2,263,000	
554	ADJUSTMENT		0			
555	SUBTOTAL		1,131,500	50.00	2,263,000	
556	NEW		8,400	50.00	16,800	
557					0	
558	TOTAL Util. Personal	2	1,139,900	50.00	2,279,800	

850	TOTAL PERSONAL	81	1,236,400	50.00	2,472,800	
859	Computed 50% TCV PERSONAL		1,236,400	Recommended CEV PERSONAL		1,236,400
900	Total Real and Personal		2,146	92,395,900		186,034,779

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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Ad Valorem

COUNTY MACKINAC CITY OR TOWNSHIP ST IGNACE TOWNSHIP

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	40	2,448,600	48,400	9,900	6,300	2,416,400	
300 Industrial	4	94,800	0	-1,500	25,500	118,800	
400 Residential	1,031	33,348,300	176,100	1,586,900	459,500	35,218,600	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,075	35,891,700	224,500	1,595,300	491,300	37,753,800	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+/-) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	46	1,062,300	398,574	0	17,600	681,326	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	6	12,729,500	573,100	0	3,000	12,159,400	
850 TOTAL PERSONAL	52	13,791,800	971,674	0	20,600	12,840,726	
TOTAL REAL & PERSONAL	1,127	49,683,500	1,196,174	1,595,300	511,900	50,594,526	
No. of Exempt Parcels:	200	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name KATIE VANEENENAAM-CARPENTER					Certificate Number R-9121		
Assessor Officer Signature <i>Katie VanEenenam-Carpenter</i>					Date 03/15/2021		

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	43	2,448,600	49.70	4,926,761	
202	LOSS		48,400	49.70	97,384	
203	SUBTOTAL		2,400,200	49.70	4,829,377	
204	ADJUSTMENT		9,900			
205	SUBTOTAL		2,410,100	49.90	4,829,377	
206	NEW		6,300	49.90	12,625	
207					0	
208	TOTAL Commercial	40	2,416,400	49.90	4,842,002	
209	Computed 50% TCV Commercial		2,421,001	Recommended CEV Commercial		2,416,400
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	3	94,800	50.56	187,510	
302	LOSS		0	50.56	0	
303	SUBTOTAL		94,800	50.56	187,510	
304	ADJUSTMENT		-1,500			
305	SUBTOTAL		93,300	49.76	187,510	
306	NEW		25,500	49.76	51,246	
307					0	
308	TOTAL Industrial	4	118,800	49.76	238,756	
309	Computed 50% TCV Industrial		119,378	Recommended CEV Industrial		118,800
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	1,030	33,348,300	47.54	70,147,875	
402	LOSS		176,100	47.54	370,425	
403	SUBTOTAL		33,172,200	47.54	69,777,450	
404	ADJUSTMENT		1,586,900			
405	SUBTOTAL		34,759,100	49.81	69,777,450	
406	NEW		459,500	49.81	922,506	
407					0	
408	TOTAL Residential	1,031	35,218,600	49.81	70,699,956	
409	Computed 50% TCV Residential		35,349,978	Recommended CEV Residential		35,218,600
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	1,075	37,753,800	49.82	75,780,714	
809	Computed 50% TCV REAL		37,890,357	Recommended CEV REAL		37,753,800

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	46	1,062,300	50.00	2,124,600	
252	LOSS		398,574	50.00	797,148	
253	SUBTOTAL		663,726	50.00	1,327,452	
254	ADJUSTMENT		0			
255	SUBTOTAL		663,726	50.00	1,327,452	
256	NEW		17,600	50.00	35,200	
257					0	
258	TOTAL Com. Personal	46	681,326	50.00	1,362,652	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	


		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	6	12,729,500	50.00	25,459,000	
552	LOSS		573,100	50.00	1,146,200	
553	SUBTOTAL		12,156,400	50.00	24,312,800	
554	ADJUSTMENT		0			
555	SUBTOTAL		12,156,400	50.00	24,312,800	
556	NEW		3,000	50.00	6,000	
557					0	
558	TOTAL Util. Personal	6	12,159,400	50.00	24,318,800	

850	TOTAL PERSONAL	52	12,840,726	50.00	25,681,452	
859	Computed 50% TCV PERSONAL		12,840,726	Recommended CEV PERSONAL		12,840,726
900	Total Real and Personal	1,127	50,594,526		101,462,166	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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COUNTY Mackinac CITY OR TOWNSHIP UNIT '051'

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	332	160,956,700	452,950	5,137,950	1,086,950	166,728,650	
300 Industrial	0	0	0	0	0	0	
400 Residential	888	182,769,900	0	19,493,500	657,500	202,920,900	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,220	343,726,600	452,950	24,631,450	1,744,450	369,649,550	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	199	9,148,410	546,189	0	601,776	9,203,997	
350 Industrial	0	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	1	884,890	0	0	1,524	886,414	
850 TOTAL PERSONAL	200	10,033,300	546,189	0	603,300	10,090,411	
TOTAL REAL & PERSONAL	1,420	353,759,900	999,139	24,631,450	2,347,750	379,739,961	
No. of Exempt Parcels:	71	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name Joseph C. Stakoe, MAO					Certificate Number R-7192		
Assessor Officer Signature 					Date 04/06/2021		

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission.

The form may be submitted in one of the following manners:

- 1) Mail the ORIGINAL completed form, with the ORIGINAL assessor of record signature to the State Tax Commission, PO Box 30471, Lansing, MI 48909
- 2) Email the completed form with the assessor of record signature to Equalization@michigan.gov

The assessor must submit the first copy of the completed form to the County Equalization Department. The form is to be re-viewed and approved by County Equalization.

If there are errors found by County Equalization, the errors are to be corrected and a revised copy is to be immediately submitted to the State Tax Commission.

The assessor of record must retain a copy of the completed form.

If after submitting the completed form to the State Tax Commission and County Equalization, the assessor of record discovers there are errors within the form, the assessor of record shall correct the form and submit the revised copy to the County Equalization Department. The revised form must be identifying as a revised copy. Once the revised copy is reviewed and approved by County Equalization, the revised copy must be immediately submitted to the State Tax Commission.

COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	321	160,956,700	48.34	332,967,935	
202	LOSS		452,950	48.34	937,009	
203	SUBTOTAL		160,503,750	48.34	332,030,926	
204	ADJUSTMENT		5,137,950			
205	SUBTOTAL		165,641,700	49.89	332,030,926	
206	NEW		1,086,950	49.89	2,178,693	
207					0	
208	TOTAL Commercial	332	166,728,650	49.89	334,209,619	
209	Computed 50% TCV Commercial		167,104,810	Recommended CEV Commercial		166,728,650
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	0	0	0.00	0	
302	LOSS		0	0.00	0	
303	SUBTOTAL		0	0.00	0	
304	ADJUSTMENT		0			
305	SUBTOTAL		0	0.00	0	
306	NEW		0	0.00	0	
307					0	
308	TOTAL Industrial	0	0	0.00	0	
309	Computed 50% TCV Industrial		0	Recommended CEV Industrial		0
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	896	182,769,900	45.13	404,985,376	
402	LOSS		0	45.13	0	
403	SUBTOTAL		182,769,900	45.13	404,985,376	
404	ADJUSTMENT		19,493,500			
405	SUBTOTAL		202,263,400	49.94	404,985,376	
406	NEW		657,500	49.94	1,316,580	
407					0	
408	TOTAL Residential	888	202,920,900	49.94	406,301,956	
409	Computed 50% TCV Residential		203,150,978	Recommended CEV Residential		202,920,900
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	1,220	369,649,550	49.92	740,511,575	
809	Computed 50% TCV REAL		370,255,788	Recommended CEV REAL		369,649,550

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	195	9,148,410	50.00	18,296,820	
252	LOSS		546,189	50.00	1,092,378	
253	SUBTOTAL		8,602,221	50.00	17,204,442	
254	ADJUSTMENT		0			
255	SUBTOTAL		8,602,221	50.00	17,204,442	
256	NEW		601,776	50.00	1,203,552	
257					0	
258	TOTAL Com. Personal	199	9,203,997	50.00	18,407,994	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	0	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	1	884,890	50.00	1,769,780	
552	LOSS		0	50.00	0	
553	SUBTOTAL		884,890	50.00	1,769,780	
554	ADJUSTMENT		0			
555	SUBTOTAL		884,890	50.00	1,769,780	
556	NEW		1,524	50.00	3,048	
557					0	
558	TOTAL Util. Personal	1	886,414	50.00	1,772,828	

850	TOTAL PERSONAL	200	10,090,411	50.00	20,180,822	
859	Computed 50% TCV PERSONAL		10,090,411	Recommended CEV PERSONAL		10,090,411
900	Total Real and Personal	1,420	379,739,961		760,692,397	

2021 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

Assessing officers are required to report the total assessed value for each class of property and the assessment roll changes for each class of property for County and State Equalization. This form is issued under authority of P.A. 206 of 1893. This report shall be signed by the assessing officer and filed with the State Tax Commission and the County Equalization Department immediately following adjournment of the Board of review - Administrative Rule 209.26(6b). **REPORT ONLY ASSESSED VALUES ON THIS FORM.**

COUNTY MACKINAC COUNTY CITY OR TOWNSHIP CITY OF ST. IGNACE

REAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	266	33,958,400	0	957,300	6,200	34,921,900	
300 Industrial	14	483,800	0	7,600	0	491,400	
400 Residential	1,249	57,619,800	55,800	6,048,900	104,000	63,716,900	
500 Timber - Cutover	0	0	0	0	0	0	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	1,529	92,062,000	55,800	7,013,800	110,200	99,130,200	
PERSONAL PROPERTY	Parcel Count	2020 Board of Review	Loss	(+ / -) Adjustment	New	2021 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	202	2,756,000	274,000	0	466,900	2,948,900	
350 Industrial	1	0	0	0	0	0	
450 Residential	0	0	0	0	0	0	
550 Utility	4	1,697,500	47,200	0	374,500	2,024,800	
850 TOTAL PERSONAL	207	4,453,500	321,200	0	841,400	4,973,700	
TOTAL REAL & PERSONAL	1,736	96,515,500	377,000	7,013,800	951,600	104,103,900	
No. of Exempt Parcels:	187	Amount of 2020 Loss from Charitable Exemption granted for first time in 2020 Under MCL 211.7o:					0
CERTIFICATION							
Assessor Printed Name KYLE MULKA					Certificate Number R-9624		
Assessor Officer Signature <i>Kyle Mulka</i>					Date 03/26/2021		

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COUNTY: 49 - Mackinac

100	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	0	0	0.00	0	
102	LOSS		0	0.00	0	
103	SUBTOTAL		0	0.00	0	
104	ADJUSTMENT		0			
105	SUBTOTAL		0	0.00	0	
106	NEW		0	0.00	0	
107					0	
108	TOTAL Agricultural	0	0	0.00	0	
109	Computed 50% TCV Agricultural		0	Recommended CEV Agricultural		0
200	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	266	33,958,400	47.92	70,864,775	
202	LOSS		0	47.92	0	
203	SUBTOTAL		33,958,400	47.92	70,864,775	
204	ADJUSTMENT		957,300			
205	SUBTOTAL		34,915,700	49.27	70,864,775	
206	NEW		6,200	49.27	12,584	
207					0	
208	TOTAL Commercial	266	34,921,900	49.27	70,877,359	
209	Computed 50% TCV Commercial		35,438,680	Recommended CEV Commercial		34,921,900
300	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	14	483,800	48.55	996,498	
302	LOSS		0	48.55	0	
303	SUBTOTAL		483,800	48.55	996,498	
304	ADJUSTMENT		7,600			
305	SUBTOTAL		491,400	49.31	996,498	
306	NEW		0	49.31	0	
307					0	
308	TOTAL Industrial	14	491,400	49.31	996,498	
309	Computed 50% TCV Industrial		498,249	Recommended CEV Industrial		491,400
400	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	1,274	57,619,800	44.87	128,414,977	
402	LOSS		55,800	44.87	124,359	
403	SUBTOTAL		57,564,000	44.87	128,290,618	
404	ADJUSTMENT		6,048,900			
405	SUBTOTAL		63,612,900	49.58	128,290,618	
406	NEW		104,000	49.58	209,762	
407					0	
408	TOTAL Residential	1,249	63,716,900	49.58	128,500,380	
409	Computed 50% TCV Residential		64,250,190	Recommended CEV Residential		63,716,900
500	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	0	0	0.00	0	
502	LOSS		0	0.00	0	
503	SUBTOTAL		0	0.00	0	
504	ADJUSTMENT		0			
505	SUBTOTAL		0	0.00	0	
506	NEW		0	0.00	0	
507					0	
508	TOTAL Timber-Cutover	0	0	0.00	0	
509	Computed 50% TCV Timber-Cutover		0	Recommended CEV Timber-Cutover		0
600	REAL PROPERTY	# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	0.00	0	
602	LOSS		0	0.00	0	
603	SUBTOTAL		0	0.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	0.00	0	
606	NEW		0	0.00	0	
607					0	
608	TOTAL Developmental	0	0	0.00	0	
609	Computed 50% TCV Developmental		0	Recommended CEV Developmental		0
800	TOTAL REAL	1,529	99,130,200	49.47	200,374,237	
809	Computed 50% TCV REAL		100,187,119	Recommended CEV REAL		99,130,200

COUNTY: 49 - Mackinac

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
150	PERSONAL PROPERTY					
151	Ag. Personal	0	0	0.00	0	
152	LOSS		0	0.00	0	
153	SUBTOTAL		0	0.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	0.00	0	
156	NEW		0	0.00	0	
157					0	
158	TOTAL Ag. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
250	PERSONAL PROPERTY					
251	Com. Personal	196	2,756,000	50.00	5,512,000	
252	LOSS		274,000	50.00	548,000	
253	SUBTOTAL		2,482,000	50.00	4,964,000	
254	ADJUSTMENT		0			
255	SUBTOTAL		2,482,000	50.00	4,964,000	
256	NEW		466,900	50.00	933,800	
257					0	
258	TOTAL Com. Personal	202	2,948,900	50.00	5,897,800	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
350	PERSONAL PROPERTY					
351	Ind. Personal	1	0	0.00	0	
352	LOSS		0	0.00	0	
353	SUBTOTAL		0	0.00	0	
354	ADJUSTMENT		0			
355	SUBTOTAL		0	0.00	0	
356	NEW		0	0.00	0	
357					0	
358	TOTAL Ind. Personal	1	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
450	PERSONAL PROPERTY					
451	Res. Personal	0	0	0.00	0	
452	LOSS		0	0.00	0	
453	SUBTOTAL		0	0.00	0	
454	ADJUSTMENT		0			
455	SUBTOTAL		0	0.00	0	
456	NEW		0	0.00	0	
457					0	
458	TOTAL Res. Personal	0	0	0.00	0	

		# Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
550	PERSONAL PROPERTY					
551	Util. Personal	3	1,697,500	50.00	3,395,000	
552	LOSS		47,200	50.00	94,400	
553	SUBTOTAL		1,650,300	50.00	3,300,600	
554	ADJUSTMENT		0			
555	SUBTOTAL		1,650,300	50.00	3,300,600	
556	NEW		374,500	50.00	749,000	
557					0	
558	TOTAL Util. Personal	4	2,024,800	50.00	4,049,600	

850	TOTAL PERSONAL	207	4,973,700	50.00	9,947,400	
859	Computed 50% TCV PERSONAL		4,973,700	Recommended CEV PERSONAL		4,973,700
900	Total Real and Personal	1,736	104,103,900		210,321,637	