



2022 Mackinac County Equalization Report

Received by the Mackinac County Board of Commissioners

April 14th, 2022

Taxable Values are tentative until June 27th, 2022.

It must be said, job well done Pam!

15 years...180 months...

of fieldwork, number crunching, data entry, report writing,
excelling at Excel, proofreading, mentoring, working long
days, nights & holidays, Equalizing & Directing!

Enjoy every minute of your much deserved retirement!

Congratulations!!

*Go confidently in the direction of your dreams.
Live the life you have imagined.*

-Henry David Thoreau

Front cover credits:

Design and Photos by Stephanie LaTour

MACKINAC COUNTY EQUALIZATION DEPT

100 S. Marley St., Room 115 St. Ignace, Michigan 49781
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STEPHANIE LATOUR, MCAO
Assessment Data Coordinator
(906) 643-7312

EILEEN EVERS, MCAT
Equalization Clerk
(906) 643-7310

April 14, 2022

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

Board Members:

This **2022 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 in each unit and the staff of this equalization department.

The 2022 Equalization Report presents data to support the proposed and recommended 2022 County Equalized Value for Mackinac County.

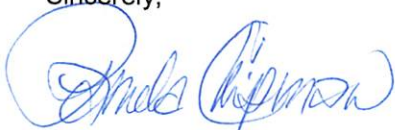
The report is divided into five sections. The first two sections are informational. The second section presents a summary of the final and tentative values for the county. The 2022 township/city reports submitted by assessors are found in the Section 5. It is helpful to look at the data in different ways, Section 4 includes several charts and/or graphs analyzing the data.

The recommended **Ad Valorem Equalized Value of Mackinac County for 2022 is \$1,472,988,033**. The 2021 Ad Valorem Equalized Value was \$1,378,782,700. The 2022 value shows an increase of \$94,205,333 or **6.83%** over the 2021 state equalized value.

The projected **2022 Ad Valorem Taxable Value is \$1,170,392,171**. This is \$73,017,097 more than the 2021 Ad Valorem Taxable Value of \$1,097,375,074. This reflects an increase of **6.65%** between 2021 and 2022 Ad Valorem Taxable Values.

I respectfully request your acceptance and approval of the following 2022 Equalization Report and the 2022 County Equalized Valuation of Mackinac County.

Sincerely,



Pamela Chipman MAAO, PPE
Equalization Director

Personal and Real Property - TOTALS

The instructions for completing this form are on the reverse side of page 3.

Page 1 of 6

L-4024

Page 1

Mackinac COUNTY

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(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 Township	23,208.23	45,185,550	45,185,550	317,700	317,700	45,503,250	45,503,250
Brevort Township	60,611.59	43,557,300	43,557,300	1,775,800	1,775,800	45,333,100	45,333,100
Clark Township	52,140.39	270,171,500	270,171,500	4,626,000	4,626,000	274,797,500	274,797,500
Garfield Township	87,873.20	86,821,717	86,821,717	21,858,950	21,858,950	108,680,667	108,680,667
Hendricks Township	51,357.22	10,625,500	10,625,500	4,659,370	4,659,370	15,284,870	15,284,870
Hudson Township	44,919.12	15,048,200	15,048,200	4,999,100	4,999,100	20,047,300	20,047,300
Mackinac Island City	2,834.62	379,509,800	379,509,800	10,962,970	10,962,970	390,472,770	390,472,770
Marquette Township	64,294.72	46,750,000	46,750,000	1,200,300	1,200,300	47,950,300	47,950,300
Moran Township	85,687.77	105,518,900	105,518,900	88,959,300	88,959,300	194,478,200	194,478,200
Newton Township	100,133.82	45,977,600	45,977,600	8,509,200	8,509,200	54,486,800	54,486,800
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Mackinac County,
Michigan, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the County of Mackinac and of the value of the real property and of the personal property in each township and city in said county as assessed in the year 2022, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We 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. 255 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 at _____ this 14th day of April, 2022.

Personal and Real Property - TOTALS

The instructions for completing this form are on the reverse side of page 3.

Page 2 of 6

L-4024

Page 1

Mackinac COUNTY

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(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
Portage Township	46,266.16	102,608,000	102,564,776	1,210,200	1,210,200	103,818,200	103,774,976
Saint Ignace City	1,643.90	110,752,400	110,752,400	5,499,200	5,499,200	116,251,600	116,251,600
Saint Ignace Township	63,184.81	43,578,500	43,578,500	12,348,200	12,348,200	55,926,700	55,926,700
Totals for County	684,155.55	1,306,104,967	1,306,061,743	166,926,290	166,926,290	1,473,031,257	1,472,988,033

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Mackinac County,

Michigan, _____,

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the County of Mackinac and of the value of the real property and of the personal property in each township and city in said county as assessed in the year 2022, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We 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. 255 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 at _____ this 14th day of April, 2022.

Equalized Valuations - REAL

Page 3 of 6

L-4024

Page 2

Mackinac

COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(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 Township	0	728,800	0	44,456,750	0	0	45,185,550
Brevort Township	0	716,900	177,900	42,662,500	0	0	43,557,300
Clark Township	563,200	16,640,100	5,731,700	247,236,500	0	0	270,171,500
Garfield Township	9,420,120	3,675,436	567,555	73,158,606	0	0	86,821,717
Hendricks Township	0	710,000	73,500	9,842,000	0	0	10,625,500
Hudson Township	0	239,600	395,600	13,554,700	858,300	0	15,048,200
Mackinac Island City	0	175,650,750	0	203,859,050	0	0	379,509,800
Marquette Township	3,265,800	843,300	103,800	42,537,100	0	0	46,750,000
Moran Township	0	12,984,400	9,533,000	83,001,500	0	0	105,518,900
Newton Township	1,523,600	1,692,200	4,668,100	35,718,000	2,375,700	0	45,977,600
Totals for County							

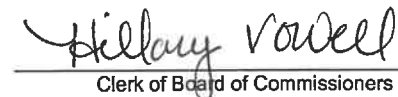
OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Mackinac County,
Michigan, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of Mackinac in the year 2022, as determined by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We 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. 255 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 at _____ this 14th day of April, 2022.


Director of County Tax or Equalization Department


Chairperson of Board of Commissioners


Clerk of Board of Commissioners

Equalized Valuations - REAL

Page 4 of 6

L-4024

Page 2

Mackinac

COUNTY

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	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Portage Township	716,500	7,025,976	0	94,822,300	0	0	102,564,776
Saint Ignace City	0	38,741,900	383,900	71,626,600	0	0	110,752,400
Saint Ignace Township	0	2,352,900	156,300	41,069,300	0	0	43,578,500
Totals for County	15,489,220	262,002,262	21,791,355	1,003,544,906	3,234,000	0	1,306,061,743

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Mackinac County,

Michigan, _____,

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of Mackinac in the year 2022, as determined by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We 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. 255 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 at _____ this 14th day of April, 2022.


Director of County Tax or Equalization Department


Chairperson of Board of Commissioners


Clerk of Board of Commissioners

Assessed Valuations - Real

Page 5 of 6

L-4024

Page 3

Mackinac

COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(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 Township	0	728,800	0	44,456,750	0	0	45,185,550
Brevort Township	0	716,900	177,900	42,662,500	0	0	43,557,300
Clark Township	563,200	16,640,100	5,731,700	247,236,500	0	0	270,171,500
Garfield Township	9,420,120	3,675,436	567,555	73,158,606	0	0	86,821,717
Hendricks Township	0	710,000	73,500	9,842,000	0	0	10,625,500
Hudson Township	0	239,600	395,600	13,554,700	858,300	0	15,048,200
Mackinac Island City	0	175,650,750	0	203,859,050	0	0	379,509,800
Marquette Township	3,265,800	843,300	103,800	42,537,100	0	0	46,750,000
Moran Township	0	12,984,400	9,533,000	83,001,500	0	0	105,518,900
Newton Township	1,523,600	1,692,200	4,668,100	35,718,000	2,375,700	0	45,977,600
Totals for County							

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Mackinac County,
Michigan, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of Mackinac in the year 2022, as determined by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We 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. 255 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 at _____ this 14th day of April, 2022.


Director of County Tax or Equalization Department


Chairperson of Board of Commissioners


Clerk of Board of Commissioners

Assessed Valuations - Real

Page 6 of 6

L-4024

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Portage Township	716,500	7,069,200	0	94,822,300	0	0	102,608,000
Saint Ignace City	0	38,741,900	383,900	71,626,600	0	0	110,752,400
Saint Ignace Township	0	2,352,900	156,300	41,069,300	0	0	43,578,500
Totals for County	15,489,220	262,045,486	21,791,355	1,003,544,906	3,234,000	0	1,306,104,967


OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Mackinac County,
Michigan, _____

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of Mackinac in the year 2022, as determined by the Board of Commissioners of said county on the 14th day of April 2022, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We 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. 255 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 at _____ this 14th day of April, 2022.

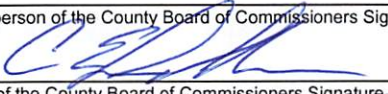
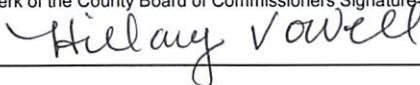

Director of County Tax or Equalization Department


Chairperson of Board of Commissioners


Clerk 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.

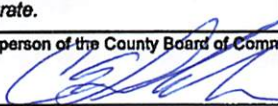
PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name Pamela M Chipman	Certification Number R-7152	Certification Level (MCAO, MAAO, MMAO) MAAO	Tax Year 2022	
Local Unit of Government Name	City or Township		County 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
			Real Agriculture	15,489,220
deducting	43,224	from	Real Commercial	262,002,262
			Real Industrial	21,791,355
			Real Residential	1,003,544,906
			Real Timber Cutover	3,234,000
			Real Developmental	0
			TOTAL REAL PROPERTY	1,306,061,743
			TOTAL PERSONAL PROPERTY	166,926,290
			TOTAL OF REAL AND PERSONAL PROPERTY	1,472,988,033
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 Acts property to be accurate.				
Chairperson of the County Board of Commissioners Signature 			Date 14 Apr 22	
Clerk of the County Board of Commissioners Signature 			Date 4/14/2022	

L-4037

Special Acts

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	Tax Year 2022
Local Unit of Government Name		City or Township	County Name Mackinac County	
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
			Real Agriculture	4,204,147
			Real Commercial	536,600
			Real Industrial	880,400
			Real Residential	675,350
			Real Timber Cutover	0
			Real Developmental	0
			TOTAL REAL PROPERTY	6,296,497
			TOTAL PERSONAL PROPERTY	0
			TOTAL OF REAL AND PERSONAL PROPERTY	6,296,497
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 Acts property to be accurate.				
Chairperson of the County Board of Commissioners Signature 			Date 14 Apr 22	
Clerk of the County Board of Commissioners Signature Hillary Vowee			Date 4/14/2022	

CONTENTS

Letter of Transmittal

Mackinac County Board of Commissioners 2022 L-4024

Mackinac County Board of Commissioners 2022 L-4037 (Ad Valorem/Special Acts)

Section 1: Preparation of the County Tax Base

Equalization Department Staff

Supervisors and Assessors by Unit

2022 Parcel Count per Unit & Mackinac County Total

Brief Overview: Establishing the Tax Base

STC Bulletin 11 of 2021: 2022 Property Tax Appeal Procedures

STC Bulletin 13 of 2021: Property Tax and Equalization 2022 Calendar

STC Bulletin 15 of 2021: 2022 Inflation Rate Multiplier

Section 2: Equalization Data: Ad Valorem and Special Acts

2022 Ad Valorem County Totals

2022 Ad Valorem Unit Totals

2022 Special Acts

Summary of Ratios and Factors

Section 3: Analysis

Assessed, CEV and Tentative Taxable by Unit

Difference between CEV/SEV and Taxable Value

2021-2022 Equalized Change

2022 Distribution of Real Property: Assessed, CEV and Tentative Taxable Values

2019 – 2022 Distribution of Personal Property: County/State Equalized Values by Class

Analysis by Class-Value Change between 2021 and 2022

(Continued on Next Page)

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

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

2022

MACKINAC COUNTY

EQUALIZATION DEPARTMENT

Pamela Chipman, Director, MAAO, PPE

Jolene Larsen, Appraiser I, MCAO

Stephanie LaTour, Assessment Data Coor., MCAO

Jacob Wellman, GIS Technician/Equalization Clerk

Eileen Evers, Equalization Clerk, MCAT

***A special thank you to Katie Chipman-Bergsma, MCAT for stepping in and being an
immense help to our department and Brandon LaJoie, MCAT former GIS
Technician/Equalization Clerk.***

MACKINAC COUNTY

BOARD OF COMMISSIONERS

Craig Lehrke, Chair

Paul Krause

Jim Hill

Mike Patrick

Calvin McPhee

MACKINAC COUNTY TWP & CITY OFFICIALS

SUPERVISOR	ASSESSOR
BB - 49-001: BOIS BLANC TOWNSHIP	
BRENT P SHARPE, SUPERVISOR P. O. BOX 898 PTE AUX PINS, MI 49775 OFFICE: 231-634-7275 HC ADDRESSES USE 49775-9809 ZIP CODE	ELIZABETH ZABIK, ASSR 827 POND ST MACKINAW CITY, MI 49701 PHONE: 906-290-0369 ezassessing@gmail.com
BR - 49-002: BREVORT TOWNSHIP	
ED SERWACH, SUPERVISOR P. O. BOX 119 MORAN, MI 49760-0119 PHONE: 906-643-9594	SHERRY BURD, ASSR 1570 S LAKESIDE RD CEDARVILLE, MI 49719 PHONE: 269-685-1574 sherryburd@aol.com
CL - 49-003: CLARK TOWNSHIP	
MARK CLYMER, SUPERVISOR P. O. BOX 367 CEDARVILLE, MI 49719 OFFICE: 906-484-2672 FAX: 906-484-3199	SHERRY BURD, ASSR P. O. BOX 367 207 N. BLINDLINE RD. CEDARVILLE, MI 49719 OFFICE: 906-484-2672 FAX: 906-484-3199 assessor@clarktwp.org
GR - 49-004: GARFIELD TOWNSHIP	
DONALD BUTKOVITCH, SUPERVISOR PO BOX 148 ENGADINE, MI 49827 HOME: 906-477-6832	JANET MAKI, ASSR 6402 CO RD 457 NEWBERRY, MI 49868 PHONE: 906-293-3836 jmakipenttp@gmail.com
HE - 49-005: HENDRICKS TOWNSHIP	
HOWARD HOOD, SUPERVISOR N5115 HIAWATHA TRAIL EPOUFETTE, MI 49762 PHONE: 906-450-5312	ELIZABETH ZABIK, ASSR 827 POND ST MACKINAW CITY, MI 49701 PHONE: 906-290-0369 ezassessing@gmail.com
HU - 49-006: HUDSON TOWNSHIP	
JOHN KOSTIUK, SUPERVISOR PHONE: 906-595-7310 FAX: 906-595-7315 johnnykup56@gmail.com	SUZANNE NELSON, ASSR 7961 HURD RD. PO BOX 136 NAUBINWAY, MI 49762 PHONE: 906-595-7378 hudsontwpassessor@gmail.com
MA - 49-007: MARQUETTE TOWNSHIP	
JULIA KRONMEYER, SUPERVISOR 7065 TAYLOR ROAD PICKFORD, MI 49774 HOME: 906-647-7638 OFFICE: 906-647-6103 FAX: 906-647-1064	KATIE VANEENENAAM-CARPENTER 1119 S PARK AVE CEDARVILLE, MI 49719 PHONE: 906-484-2833 marquettetownshipassessor@gmail.com
MO - 49-008: MORAN TOWNSHIP	
SUSAN K. DIONNE, SUPERVISOR MORAN TWP. HALL STREET ADDRESS P. O. BOX 364 W1362 US #2 ST. IGNACE, MI 4978 OFFICE: 906-643-8027 FAX: 906-643-7208 moransup@lighthouse.net	EDWARD VANDERVRIES, ASSR 1225 HOLIDAY LN PORTAGE, MI 49024 CELL: 269-720-1928 HRS: 1st & 3rd Friday monthly evandervries@hotmail.com
NE - 49-009: NEWTON TOWNSHIP	
FRED BURTON, SUPERVISOR N6610 H-33 GOULD CITY, MI 49838 PHONE: 906-630-6859, ext 3	TIM TEED, ASSR 24514 CO RD 438 MCMILLAN, MI 49853 OFFICE: 906-477-6185 tteed12@gmail.com

SUPERVISOR	ASSESSOR
PO -49-010: PORTAGE TOWNSHIP	
DONALD REED, SUPERVISOR PO BOX 70 CURTIS, MI 49820 PHONE: 906-586-9522 ext 3	PAULA FILLMAN, ASSR PO BOX 70 CURTIS, MI 49820 OFFICE: 906-586-9522#5 FAX: 906- 586-3360 portageassessor@att.net
ST - 49-011: ST.IGNACE TOWNSHIP	
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MI - 49-051: CITY OF MACKINAC ISLAND	
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SC - 49-052: CITY OF ST.IGNACE	
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EQUALIZATION DEPARTMENT	
DIRECTOR	ASSESSMENT DATA COOR.
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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 2022 L-4022's				Real/Pers		Unit
GOVERNMENTAL UNIT	REAL	PERS	Total	EXEMPT	TOTAL	
BOIS BLANC	1,740	20	1,760	122	1,882	BB
BREVORT	921	22	943	140	1,083	BR
CLARK	3,394	152	3,546	254	3,800	CL
GARFIELD	3,047	59	3,106	188	3,294	GR
HENDRICKS	350	29	379	106	485	HE
HUDSON	466	20	486	84	570	HU
MARQUETTE	1,245	25	1,270	99	1,369	MA
MORAN	1,662	89	1,751	269	2,020	MO
NEWTON	1,172	43	1,215	125	1,340	NE
PORTAGE	2,065	80	2,145	79	2,224	PO
ST IGNACE TWP	1,077	53	1,130	200	1,330	ST
CITY OF MACKINAC ISLAND	1,222	211	1,433	67	1,500	MI
CITY OF ST IGNACE	1,525	222	1,747	186	1,933	SC
Mackinac County Totals	19,886	1,025	20,911	1,919	22,830	

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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 11 of 2021
September 14, 2021
2022 Property Tax Appeal Procedures

2022 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	Tax Commission	Tribunal
2022 Assessed Value and/or Tentative Taxable Value	March 2022*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2022, Industrial, Developmental, Commercial or Utility Personal Class by Petition August 1, 2022 Residential, Timber-Cutover or Agricultural Class by Petition
2022 Poverty Exemptions Under MCL 211.7u	March 2022* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	August 1, 2022 by Petition
	July or Dec 2022*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2022 Assessment Classification	March 2022*	NO REVIEW AUTHORITY	June 30, 2022	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 2022*	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 2022	March 2022*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	August 1, 2022 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2022	July or Dec. 2022 for 2022 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 2021 and/or 2022 Tax Roll	July or Dec. 2022 for 2021 and/or 2022 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 2019, 2020, 2021, 2022	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 2019, 2020, 2021 and/or 2022 Tax Roll	July or Dec. 2022*	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**



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 13 of 2021
October 12, 2021
Property Tax and Equalization Calendar for 2022
Updated December 14, 2021

TO: Equalization Directors and Assessors

FROM: State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2022

STATE TAX COMMISSION
2022 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, 2021	Results of equalization studies should be reported to assessors of each township and city.
December 31, 2021	<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 Conditional Rescission of Principal Residence Exemption (PRE) (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>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>

December 31, 2021 Cont.	<p>Form 5277 Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n) 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> <p>Tax Day for 2022 property taxes. MCL 211.2(2)</p>
January 3, 2022 December 31 is a State Holiday January 1 is a State Holiday January 2 is a Sunday	<p>Deadline for counties to file 2021 equalization studies for 2022 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. [R 209.41(5)]</p>
January 10, 2022	<p>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) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)</p>
January 25, 2022	<p>Local units with an SEV of \$15,000,000 or Less: 2021 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute 2021 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
February 1, 2022	<p>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.</p> <p>Deadline to submit STC Form 2699 (L-4143) Statement of "Qualified Personal Property" by a "Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Notice by certified mail to all properties that are delinquent on their 2020 property taxes (not later than February 1). MCL 211.78f(1)</p>
February 14, 2022	<p>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)</p> <p>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 before 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 before February 15. If statements</p>

February 14, 2022 Cont.	<p>are not mailed by December 31, the local unit may not 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 15, 2022	STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)
February 18, 2022 February 21 is a State Holiday February 20 is a Sunday February 19 is a Saturday	Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2022, 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)
February 20, 2022	Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)
February 22, 2022 February 20 is a Sunday February 21 is a State Holiday	<p>Form 632 2021 Personal Property Statement 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>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 Small Business Property Tax Exemption Claim Under MCL 211.9o 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 Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)</p> <p><i>Form 5278 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 for 2022.</p>
February 28, 2022	Deadline for municipalities to report inaccurate 2021 commercial personal property and industrial personal property taxable values on Form 5651 Correction of 2021 Personal Property Taxable Values Used for 2021 Personal Property Tax Reimbursement Calculations to the county equalization director (by February 28). MCL 123.1358(5)(e)

February 28, 2022 Cont.	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Last day for local treasurers to collect 2021 property taxes. MCL 211.78a</p>
March 1, 2022	<p>Properties with delinquent 2020 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>2020 tax-delinquent redemptions require additional interest at non-compounded rate of $\frac{1}{2}\%$ 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 interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2021 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 7, 2022	<p>The 2022 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p>
March 8, 2022	<p>The assessor/supervisor shall submit the 2022 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. (Tuesday after first Monday in March). City BOR may vary according to Charter provisions.</p>
March 14, 2022	<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 after 6 p.m. 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> <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, 2022	<p>Deadline for municipalities to report any errors identified in the 2021 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2021 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 the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2021 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 2021 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2021 Personal Property Taxable Values Used for the 2021 Personal Property Tax Reimbursement Calculation</i> to the Department of Treasury (by March 31). The 2021 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2021. MCL 123.1358(5)(e)</p> <p>Last day to pay all forfeited 2019 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 1, 2022	<p>Assessors are required to annually provide information from any Form 5278 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) 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>
April 4, 2022	<p>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</p>
April 6, 2022	<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>

April 6, 2022 Cont.	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>2022 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.
April 12, 2022	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) 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.
April 15, 2022	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 2021 assessment year. MCL 211.1057(4) Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
April 18, 2022	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) 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. Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210
April 29, 2022 May 1 is a Sunday	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. Final day for completion of delinquent tax rolls. MCL 211.57(1) 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)
May 1, 2022	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 Deadline for Department of Treasury to post the millage rate comparison reports on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)

May 2, 2022	<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 9, 2022	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)
May 13, 2022 May 14 is a Saturday May 15 is a Sunday	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
May 15, 2022	Deadline for assessors to report the current year taxable value of commercial personal property and industrial personal property as of May 10, 2022 to the county equalization director (not later than May 15). MCL 123.1353(3)
May 20, 2022	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>For underpayment of the current personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)</p>
May 23, 2022	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
May 27, 2022	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)
May 31, 2022	<p>Deadline for county equalization directors to report the 2022 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 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. MCL 123.1353(3)</p> <p>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))</p>

June 1, 2022	<p>Requests are due from a Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; P.A. 155-157 of 2008.</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 filing Form 2368 Principal Residence Exemption (PRE) Affidavit for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)</p> <p>Last day to send the first notice to all properties that are delinquent on 2020 taxes. MCL 211.78b</p> <p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)</p>
June 6, 2022	<p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) 2022 Millage Reduction Fraction Computation is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p> <p>For the inter-county governmental units covering more than one county, the County Equalization Director responsible compiles the appropriate taxable values, completes, and verifies Form 613/L-4028IC, 2022 Complete Millage Reduction Fraction Computation on behalf of inter-county governmental units.</p> <p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p>

June 6, 2022 Cont.	The Department of Treasury shall rescind for the 2021 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)
June 7, 2022	<p>Deadline for county equalization directors to compile and report the 2022 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the Personal Property Inter-County Summary Report (PPSR-IC) to the Department of Treasury (not later than June 7).</p> <p>The 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. MCL 123.1353(3)</p>
June 13, 2022	Allocation Board must issue final order not later than the second Monday in June. MCL 211.216
June 15, 2022	<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> <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, 2022 forfeitures. MCL 211.78h(1)</p>
June 27, 2022	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
June 30, 2022	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>June 30, 2022 Cont.</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>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) Property Owner Petition for Change of Property Classification (June 30).</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> <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>July 1, 2022</p>	<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>
<p>July 5, 2022</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2022 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>
<p>July 19, 2022</p>	<p>The July Board of Review may be convened (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>August 1, 2022 July 31 is a Sunday</p>	<p>Form 170-IFT Industrial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-CRA Commercial Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-OPRA Obsolete Property Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Deadline for eligible local school districts and intermediate school districts to file Form 5451 <i>2022 School District and Intermediate School District (ISD) Debt Millage Rate for the 2022 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2022 Hold Harmless Millage Rate for the 2022 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p>

August 1, 2022 Cont.	<p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2021 Essential Services Millage Rate Dedicated for the 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 the 2022 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
August 15, 2022	<p>Deadline to certify 2022 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057</p> <p>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)</p>
September 1, 2022	<p>Last day to send second notice by first class mail to all properties that are delinquent on 2020 taxes. MCL 211.78c</p>
September 14, 2022	<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, 2022	<p>Deadline to amend a previously certified 2022 essential services assessment statement. MCL 211.2057</p>
September 30, 2022	<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) Tax Rate Request (on or before September 30)</p>
October	<p>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</p>

October 1, 2022	County Treasurer adds \$15 for each parcel of property for which the 2020 real property taxes remain unpaid. MCL 211.78d
October 17, 2022 October 15 is a Saturday October 16 is a Sunday	<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, 2022	<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 (not later than October 20). MCL 123.1357(8)(a) and (c)</p>
October 31, 2022	<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> <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.</p> <p>Note: Applications for the above exemption programs received after November 1 shall be considered by the Commission contingent upon staff availability.</p>
November 1, 2022	<p>Deadline for filing Principal Residence Exemption Affidavit (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 Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>

November 4, 2022 November 5 is a Saturday	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)
November 15, 2022	Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.
November 28, 2022	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)
November 30, 2022	Deadline for payments to municipalities from the Local Community Stabilization Authority: 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 368, MCL 333.2475 (not later than November 30). MCL 123.1357(8)(e)
December 1, 2022	Deadline for foreclosing governmental units to transfer list of unsold 2022 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) 2022 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 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. Results of equalization studies should be reported to assessors of each township and city. County Equalization Director submits apportionment millage report to the STC. MCL 207.12
MTT Note:	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)
December 13, 2022	The December Board of Review may be convened (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)
December 30, 2022 December 31 is a Saturday	The Department of Treasury may appeal the 2022 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)

<p>December 31, 2022</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 Conditional Rescission of Principal Residence Exemption (PRE) (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>All taxes due and liens are canceled for otherwise unsold 2022 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>2022 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>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>Tax Day for 2023 property taxes. MCL 211.2(2)</p>
<p>January 3, 2023 December 31 is a Saturday January 1, 2023 is a Sunday January 2, 2023 is a State Holiday</p>	<p>Deadline for counties to file 2022 equalization studies for 2023 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. [R 209.41(5)]</p>



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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

**Bulletin 15 of 2021
Inflation Rate Multiplier
November 16, 2021**

TO: Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Inflation Rate Multiplier for use in the 2022 capped value formula and the "Headlee" Millage Reduction Fraction (MRF) formula

The calculation of the Inflation Rate Multiplier is set in statute in MCL 211.34d:

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States department of labor, bureau of labor statistics.

Calculation of 2022 Inflation Rate Multiplier

Based on the statutory requirements in MCL 211.34d, the calculation of the inflation rate multiplier for 2022 is as follows:

1. The 12 monthly values for October 2019 through September 2020 are averaged.
2. The 12 monthly values for October 2020 through September 2021 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

	<u>FY 2019-2020</u>		<u>FY 2020-2021</u>
Oct 2019	257.346	Oct 2020	260.388
Nov 2019	257.208	Nov 2020	260.229
Dec 2019	256.974	Dec 2020	260.474
Jan 2020	257.971	Jan 2021	261.582
Feb 2020	258.678	Feb 2021	263.014
Mar 2020	258.115	Mar 2021	264.877
Apr 2020	256.389	Apr 2021	267.054
May 2020	256.394	May 2021	269.195
Jun 2020	257.797	Jun 2021	271.696
Jul 2020	259.101	Jul 2021	273.003
Aug 2020	259.918	Aug 2021	273.567
Sep 2020	260.28	Sep 2021	274.31
Average	258.014	Average	266.616

Ratio	1.033
% Change	3.3%

Important: Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.033 in 2022. It is not acceptable for local units or assessors to indicate to taxpayers that they do not know how the multiplier is developed.

Inflation Rate Multiplier (IRM) Used in the 2022 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2022 Capped Value Formula is 1.033.

$$\text{2022 CAPPED VALUE} = (\text{2021 Taxable Value} - \text{LOSSES}) \times 1.033 + \text{ADDITIONS}$$

- The formula above does not include 1.05 because the inflation rate multiplier of 1.033 is lower than 1.05.

Inflation Rate Multiplier Used in 2022 “Headlee” Calculations

The inflation rate multiplier of 1.033 shall also be used in the calculation of the 2022 “Headlee” Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d.

The formula for calculating the 2022 “Headlee” Millage Reduction Fraction (MRF) is:

$$\text{2022 MRF} = \frac{(\text{2021 Taxable Value} - \text{LOSSES}) \times 1.033}{\text{2022 Taxable Value} - \text{ADDITIONS}}$$

Historical Inflation Rate Multipliers

The following is a listing of the inflation rate multipliers used in the Capped Value and "Headlee" calculations since the start of Proposal A.

Year	IRM
1995	1.026
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023

Year	IRM
2009	1.044
2010	0.997
2011	1.017
2012	1.027
2013	1.024
2014	1.016
2015	1.016
2016	1.003
2017	1.009
2018	1.021
2019	1.024
2020	1.019
2021	1.014
2022	1.033

Mackinac County

2022 Assessed, County Equalized and Tentative Taxable Values

49-000 Mackinac County		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>
Agricultural	100	15,489,220	15,489,220	10,775,159
Commercial	200	262,045,486	262,002,262	207,189,181
Industrial	300	21,791,355	21,791,355	17,509,041
Residential	400	1,003,544,906	1,003,544,906	767,187,405
Timber/Cutover	500	3,234,000	3,234,000	2,006,954
Total Real		1,306,104,967	1,306,061,743	1,004,667,740
Agricultural	151			
Commercial	251	16,919,724	16,919,724	16,919,724
Industrial	351	5,067,578	5,067,578	5,067,578
Residential	451			
Utility	551	144,938,988	144,938,988	143,737,129
Total Personal		166,926,290	166,926,290	165,724,431
Grand Total		1,473,031,257	1,472,988,033	1,170,392,171

Mackinac County
2022 Assessed, County Equalized and Tentative Taxable Values

49-001		2022	2022	<i>Tentative</i>	Equalization
Bois Blanc Township		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	728,800	728,800	646,540	1.00000
Industrial	300				
Residential	400	44,456,750	44,456,750	36,385,979	1.00000
Timber/Cutover	500				
Total Real		45,185,550	45,185,550	37,032,519	
Agricultural	151				
Commercial	251	32,000	32,000	32,000	1.00000
Industrial	351				
Residential	451				
Utility	551	285,700	285,700	285,700	1.00000
Total Personal		317,700	317,700	317,700	
Grand Total		45,503,250	45,503,250	37,350,219	

49-002		2022	2022	<i>Tentative</i>	Equalization
Brevort Township		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	716,900	716,900	622,670	1.00000
Industrial	300	177,900	177,900	108,631	1.00000
Residential	400	42,662,500	42,662,500	31,119,992	1.00000
Timber/Cutover	500				
Total Real		43,557,300	43,557,300	31,851,293	
Agricultural	151				
Commercial	251	43,600	43,600	43,600	1.00000
Industrial	351				
Residential	451				
Utility	551	1,732,200	1,732,200	1,703,847	1.00000
Total Personal		1,775,800	1,775,800	1,747,447	
Grand Total		45,333,100	45,333,100	33,598,740	

49-003		2022	2022	<i>Tentative</i>	Equalization
Clark Township		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100	563,200	563,200	396,039	1.00000
Commercial	200	16,640,100	16,640,100	14,011,514	1.00000
Industrial	300	5,731,700	5,731,700	4,713,844	1.00000
Residential	400	247,236,500	247,236,500	194,179,772	1.00000
Timber/Cutover	500				1.00000
Total Real		270,171,500	270,171,500	213,301,169	
Agricultural	151				
Commercial	251	1,414,800	1,414,800	1,414,800	1.00000
Industrial	351	34,300	34,300	34,300	1.00000
Residential	451				
Utility	551	3,176,900	3,176,900	3,176,900	1.00000
Total Personal		4,626,000	4,626,000	4,626,000	
Grand Total		274,797,500	274,797,500	217,927,169	

49-004		2022	2022	<i>Tentative</i>	Equalization
Garfield Township		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100	9,420,120	9,420,120	7,083,105	1.00000
Commercial	200	3,675,436	3,675,436	3,311,820	1.00000
Industrial	300	567,555	567,555	516,841	1.00000
Residential	400	73,158,606	73,158,606	63,258,123	1.00000
Timber/Cutover	500				
Total Real		86,821,717	86,821,717	74,169,889	
Agricultural	151				
Commercial	251	107,718	107,718	107,718	1.00000
Industrial	351	3,225,578	3,225,578	3,225,578	1.00000
Residential	451				
Utility	551	18,525,654	18,525,654	18,525,654	1.00000
Total Personal		21,858,950	21,858,950	21,858,950	
Grand Total		108,680,667	108,680,667	96,028,839	

Mackinac County
2022 Assessed, County Equalized and Tentative Taxable Values

49-005 Hendricks Township		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	710,000	710,000	624,431	1.00000
Industrial	300	73,500	73,500	42,382	1.00000
Residential	400	9,842,000	9,842,000	7,345,990	1.00000
Timber/Cutover	500				
Total Real		10,625,500	10,625,500	8,012,803	1.00000
Agricultural	151				
Commercial	251	217,400	217,400	217,400	1.00000
Industrial	351				
Residential	451				
Utility	551	4,441,970	4,441,970	4,441,970	1.00000
Total Personal		4,659,370	4,659,370	4,659,370	
Grand Total		15,284,870	15,284,870	12,672,173	

49-006 Hudson Township		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	239,600	239,600	234,112	1.00000
Industrial	300	395,600	395,600	377,847	1.00000
Residential	400	13,554,700	13,554,700	11,102,771	1.00000
Timber/Cutover	500	858,300	858,300	582,643	1.00000
Total Real		15,048,200	15,048,200	12,297,373	
Agricultural	151				
Commercial	251	1,800	1,800	1,800	1.00000
Industrial	351	36,600	36,600	36,600	
Residential	451				
Utility	551	4,960,700	4,960,700	4,710,078	1.00000
Total Personal		4,999,100	4,999,100	4,748,478	
Grand Total		20,047,300	20,047,300	17,045,851	

49-007 Marquette Township		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	3,265,800	3,265,800	2,100,756	1.00000
Commercial	200	843,300	843,300	685,805	1.00000
Industrial	300	103,800	103,800	98,364	1.00000
Residential	400	42,537,100	42,537,100	33,002,112	1.00000
Timber/Cutover	500				
Total Real		46,750,000	46,750,000	35,887,037	
Agricultural	151				
Commercial	251	394,500	394,500	394,500	1.00000
Industrial	351				
Residential	451				
Utility	551	805,800	805,800	805,800	1.00000
Total Personal		1,200,300	1,200,300	1,200,300	
Grand Total		47,950,300	47,950,300	37,087,337	

49-008 Moran Township		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	12,984,400	12,984,400	11,712,586	1.00000
Industrial	300	9,533,000	9,533,000	8,664,365	1.00000
Residential	400	83,001,500	83,001,500	59,580,071	1.00000
Timber/Cutover	500				
Total Real		105,518,900	105,518,900	79,957,022	
Agricultural	151				
Commercial	251	856,200	856,200	856,200	1.00000
Industrial	351	1,771,100	1,771,100	1,771,100	1.00000
Residential	451				
Utility	551	86,332,000	86,332,000	85,409,116	1.00000
Total Personal		88,959,300	88,959,300	88,036,416	
Grand Total		194,478,200	194,478,200	167,993,438	

Mackinac County
2022 Assessed, County Equalized and Tentative Taxable Values

49-009 Newton Township		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	1,523,600	1,523,600	<i>720,101</i>	1.00000
Commercial	200	1,692,200	1,692,200	<i>1,477,973</i>	1.00000
Industrial	300	4,668,100	4,668,100	<i>2,550,566</i>	1.00000
Residential	400	35,718,000	35,718,000	<i>27,920,222</i>	1.00000
Timber/Cutover	500	2,375,700	2,375,700	<i>1,424,311</i>	1.00000
Total Real		45,977,600	45,977,600	<i>34,093,173</i>	
Agricultural	151				
Commercial	251	129,100	129,100	<i>129,100</i>	1.00000
Industrial	351				1.00000
Residential	451				
Utility	551	8,380,100	8,380,100	<i>8,380,100</i>	
Total Personal		8,509,200	8,509,200	<i>8,509,200</i>	
Grand Total		54,486,800	54,486,800	<i>42,602,373</i>	

49-010 Portage Township		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	716,500	716,500	<i>475,158</i>	1.00000
Commercial	200	7,069,200	7,025,976	<i>5,540,362</i>	0.99389
Industrial	300				
Residential	400	94,822,300	94,822,300	<i>76,453,267</i>	1.00000
Timber/Cutover	500				
Total Real		102,608,000	102,564,776	<i>82,468,787</i>	1.00000
Agricultural	151				
Commercial	251	52,700	52,700	<i>52,700</i>	1.00000
Industrial	351				
Residential	451				
Utility	551	1,157,500	1,157,500	<i>1,157,500</i>	1.00000
Total Personal		1,210,200	1,210,200	<i>1,210,200</i>	
Grand Total		103,818,200	103,774,976	<i>83,678,987</i>	

49-011 St. Ignace Township		2022 Assessed	2022 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				1.00000
Commercial	200	2,352,900	2,352,900	<i>1,857,358</i>	1.00000
Industrial	300	156,300	156,300	<i>108,017</i>	1.00000
Residential	400	41,069,300	41,069,300	<i>29,625,082</i>	1.00000
Timber/Cutover	500				
Total Real		43,578,500	43,578,500	<i>31,590,457</i>	
Agricultural	151				
Commercial	251	740,500	740,500	<i>740,500</i>	1.00000
Industrial	351				
Residential	451				
Utility	551	11,607,700	11,607,700	<i>11,607,700</i>	1.00000
Total Personal		12,348,200	12,348,200	<i>12,348,200</i>	
Grand Total		55,926,700	55,926,700	<i>43,938,657</i>	

Mackinac County
2022 Assessed, County Equalized and Tentative Taxable Values

49-051		2022	2022	<i>Tentative</i>	Equalization
City of Mackinac Island		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	175,650,750	175,650,750	133,313,217	1.00000
Industrial	300				
Residential	400	203,859,050	203,859,050	143,799,747	1.00000
Timber/Cutover	500				
Total Real		379,509,800	379,509,800	277,112,964	
Agricultural	151				
Commercial	251	10,076,506	10,076,506	10,076,506	1.00000
Industrial	351				
Residential	451				
Utility	551	886,464	886,464	886,464	1.00000
Total Personal		10,962,970	10,962,970	10,962,970	
Grand Total		390,472,770	390,472,770	288,075,934	

49-052		2022	2022	<i>Tentative</i>	Equalization
City of St. Ignace		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	38,741,900	38,741,900	33,150,793	1.00000
Industrial	300	383,900	383,900	328,184	1.00000
Residential	400	71,626,600	71,626,600	53,414,277	1.00000
Timber/Cutover	500				
Total Real		110,752,400	110,752,400	86,893,254	
Agricultural	151				
Commercial	251	2,852,900	2,852,900	2,852,900	1.00000
Industrial	351				
Residential	451				
Utility	551	2,646,300	2,646,300	2,646,300	1.00000
Total Personal		5,499,200	5,499,200	5,499,200	
Grand Total		116,251,600	116,251,600	92,392,454	

Mackinac County
2022 Special Act, DNR PILT and Land Bank
Assessed and Tentative Taxable Values

49-000 Mackinac County	Special Act		Commercial		Industrial		DNR PILT		Land Bank	
	2022 Assessed	Tentative Taxable	2022 Assessed	Tentative Taxable	2022 Assessed	Tentative Taxable	2022 Assessed	Tentative Taxable	2022 Assessed	Tentative Taxable
Bois Blanc	47,950	39,340	0	0	0	0	47,950	39,340	0	0
Brevort	189,200	120,738	0	0	0	0	189,200	120,738	0	0
Clark	485,800	295,567	190,900	176,917	0	0	294,900	118,650	0	0
Garfield	1,898,597	169,332	0	0	0	0	1,898,597	169,332	0	0
Hendricks	429,600	102,872	0	0	0	0	429,600	102,872	0	0
Hudson	71,600	14,793	0	0	0	0	71,600	14,793	0	0
Marquette	1,199,100	998,680	0	0	880,400	880,400	318,700	118,280	0	0
Moran	516,000	486,573	0	0	0	0	516,000	486,573	0	0
Newton	0	2,132,772	0	0	0	0	0	2,132,772	0	0
Portage	197,800	80,857	0	0	0	0	197,800	80,857	0	0
St Ignace Township	66,400	151,105	0	0	0	0	66,400	151,105	0	0
Mackinac Island- city	848,750	720,357					848,750	720,357	0	0
St Ignace- city	345,700	399,549	345,700	399,549	0	0	345,700	399,549	0	0
Grand Total	6,296,497	5,712,535	536,600	576,466	880,400	880,400	5,225,197	4,655,218	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: Clark Township :Commercial Rehabilitation Districts. City of St Ignace: DNR parcels classed as commercial use

Industrial Special Act: In Marquette Township: IFT - Post 1994 Rates

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 2022 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	49.85	1.00000	NC	NC	NC	NC	50.00	1.00000	001 Bois Blanc
002 Brevort	NC	NC	49.44	1.00000	49.45	1.00000	49.94	1.00000	NC	NC	NC	NC	50.00	1.00000	002 Brevort
003 Clark	49.65	1.00000	49.79	1.00000	49.38	1.00000	49.99	1.00000	NC	NC	NC	NC	50.00	1.00000	003 Clark
004 Garfield	49.98	1.00000	49.97	1.00000	49.07	1.00000	49.38	1.00000	NC	NC	NC	NC	50.00	1.00000	004 Garfield
005 Hendricks	NC	NC	49.96	1.00000	49.31	1.00000	49.70	1.00000	NC	NC	NC	NC	50.00	1.00000	005 Hendricks
006 Hudson	NC	NC	49.92	1.00000	49.80	1.00000	49.63	1.00000	49.95	1.00000	NC	NC	50.00	1.00000	006 Hudson
007 Marquette	49.64	1.00000	49.75	1.00000	50.00	1.00000	49.96	1.00000	NC	NC	NC	NC	50.00	1.00000	007 Marquette
008 Moran	NC	NC	49.63	1.00000	49.51	1.00000	49.51	1.00000	NC	NC	NC	NC	50.00	1.00000	008 Moran
009 Newton	49.89	1.00000	49.76	1.00000	49.06	1.00000	49.96	1.00000	49.97	1.00000	NC	NC	50.00	1.00000	009 Newton
010 Portage	49.49	1.00000	50.31	0.99389	NC	NC	49.85	1.00000	NC	NC	NC	NC	50.00	1.00000	010 Portage
011 St Ignace Twndship	NC	NC	49.96	1.00000	49.94	1.00000	49.71	1.00000	NC	NC	NC	NC	50.00	1.00000	011 St Ignace Twndship
051 Mackinac Isl- city	NC	NC	49.76	1.00000	NC	NC	49.53	1.00000	NC	NC	NC	NC	50.00	1.00000	051 Mackinac Isl- city
052 St Ignace- city	NC	NC	49.98	1.00000	49.41	1.00000	49.16	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 2022, there are no parcels in Mackinac County classified as Developmental (600).



2022 Analysis: !! Whoaaa!! – what happened to prices??

Potential Revenue:

- One **1 mill** applied to the tentative taxable value will yield a revenue of \$1,170,392.
- A millage rate of **.5 mills** applied to the tentative taxable value will yield \$585,196.
- **Potential revenue** based on the county allocation of **4.5 mills** is \$5,266,765 an **estimated** increase of \$328,000 from 2021.

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

- The 2022 inflation rate multiplier is 1.033 or 3.30%. This is used in the formula to calculate 2022 taxable value.

- The current difference between *equalized* and *taxable value* is 25.85%.
- The total tentative taxable value for **real** property has increased 5.41%. For comparison, the 2022 Cost of Living Adjustment (COLA) is 5.90%.

Percent Change in Taxable Value by Property Class County

Property Class	2022	2021	% TV increase	\$\$ increase in Taxable Value	Estimated increase in revenue per mill levied
Industrial	\$17,509,041	\$16,380,757	6.89%	\$1,128,284	\$1,128
Commercial	\$207,025,005	\$194,350,582	6.52%	\$12,674,423	\$12,674
Residential	\$767,187,405	\$729,739,730	5.13%	\$37,447,675	\$37,448
Agricultural	\$10,775,159	\$10,441,956	3.19%	\$333,203	\$333
Timber-Cutover	\$2,006,954	\$2,232,651	10.11%	-\$225,697	-\$226
Total Taxable Value	\$1,004,503,564	\$953,145,676	5.39%	\$51,357,888	\$51,358¹

¹ Does not consider impact of Headlee millage rollback

One last thought on taxable value. Taxable Values for the county, townships and cities will be finalized and submitted to the State Tax Commission on the fourth Monday in June. Data submitted to date indicates that the county and eight units will have a *Headlee Millage Reduction Fraction (MRF)* applied to some millages. The rollbacks compensate for the increase in taxable values exceeding 3.3% (STC inflation rate multiplier) as adjusted by new, loss and uncappings due to property transfers. The MRF is not significant and typically will cause a millage reduction around .0050.

Looking ahead.....

A common question at the March Board of Review meetings expressed concern about another increase for 2023. It is highly probable, excepting a sudden decline in market prices due to increasing inflation, rising interest rates and declining market activity. If market activity (especially in the residential sector) shows a sudden and significant decline between April 1st,

2021 and September 30th, 2021 – the equalization director and assessor may consider using a one year sales study to better study market conditions.

As of March 31st, the market has continued to be robust and prices are stable or increasing. Data is collected in 2021 for the 2022 equalization studies that give us an idea of how 2022 markets may impact 2023 assessments.

Remember the market study period for an assessment cycle lags behind current market activity. For example, studies for the 2023 assessments will analyze sales that occurred for two years beginning April 1, 2020 through March 31, 2022. Looking at **residential sales only**, the chart below shows the number of sales for 2019, 2020 and part of 2021. Sales have not been verified for late 2021 and the first three months of 2022 as of this report date.

Sale Period Unit	Number of Sales					projected one year ratio-2022
	4/1/2019 to 9/30/19	10/1/2019 to 3/31/20	4/1/2020 to 9/30/20	10/1/2020 3/31/2021	4/1/21 to 9/30/2021	
Bois Blanc	17	15	15	29	39	44.08
Brevort	11	10	10	18	17	43.52
Clark	39	35	41	59	67	40.66
Garfield	32	23	48	43	46	42.35
Marquette	4	16	20	16	21	38.64
Moran	12	19	13	14	19	45.09
Newton	11	8	12	8	16	44.19
Portage	38	22	29	39	43	40.47
St Ignace Twp	10	15	10	20	18	38.59
Mackinac Island	10	13	9	17	20	46.28
City of St Ignace	22	18	18	21	29	39.17

Per statute, assessments are to be 50% of *True Cash Value*. Each sale transaction is analyzed by comparing the sale price and the assessment at the time of sale. The ratio in the right hand column reflects the status of the group of sales and their relationship to the assessment at time of sale. The projected ratio is used by the assessor to determine the dollar amount of adjustment required across the property class to bring the class to the required 50% - assessment to true cash value.

For this cursory look ahead, the sales that have transacted between 10/1/2020 and 9/30/2021 project a potential increase in 2023 assessments, excepting any sudden decline in market conditions.

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.

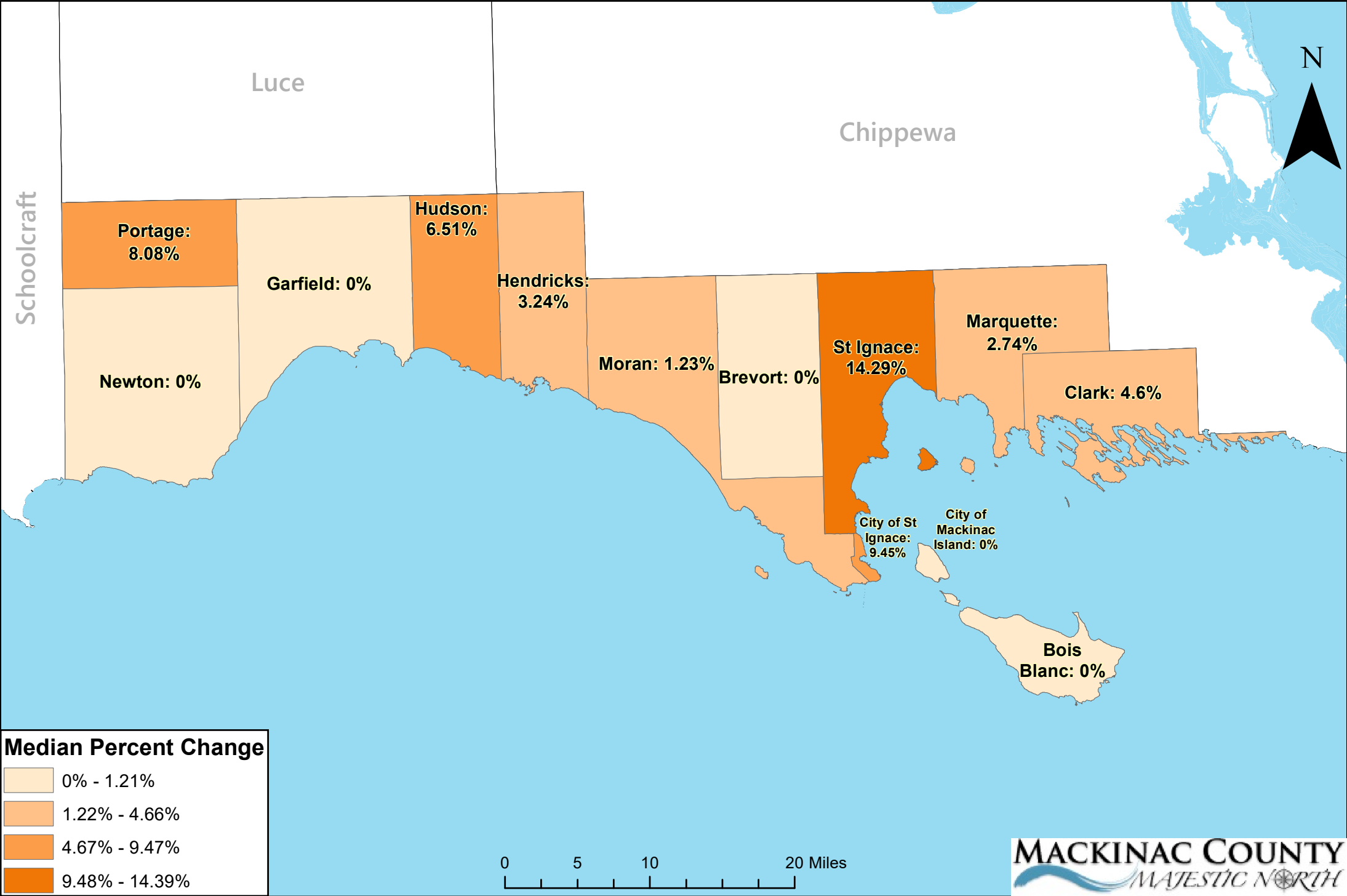
Industrial – 300: Industrial real property includes: platted or unplatted parcels used for manufacturing and processing purposes, with or without buildings. Parcels used for utility sites including generating plants, pumping stations, switches, substations, compressing stations, warehouses, right of 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.

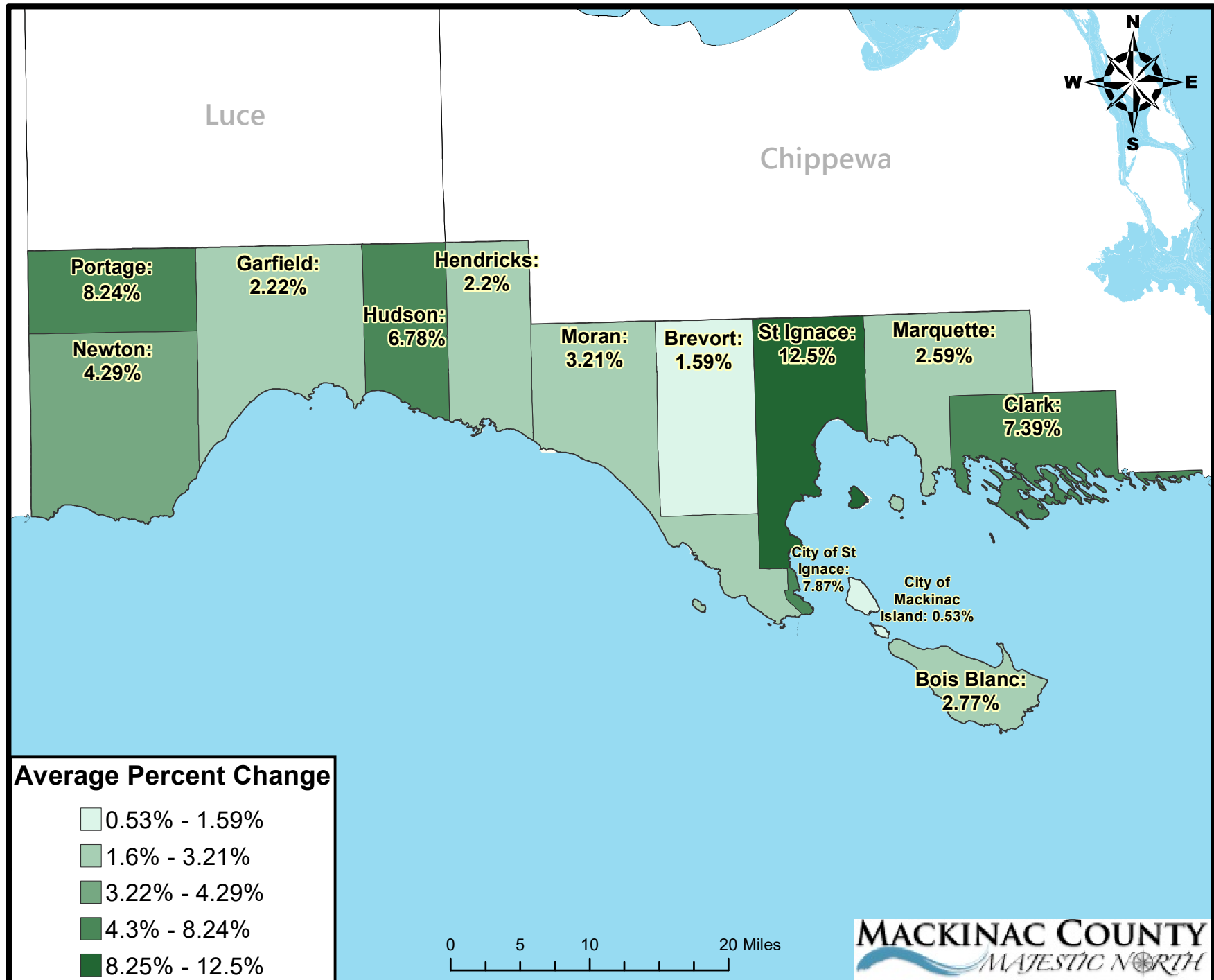
Developmental – 600: Development real property includes parcels of more than five acres without buildings, or more than 15 acres with a market value in excess of its value in use. There are no parcels in the Developmental class in Mackinac County.

Median Change in Residential Assessed Value per Local Unit (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it was not included in the calculation. Produced by Jacob Wellman for Mackinac County Equalization

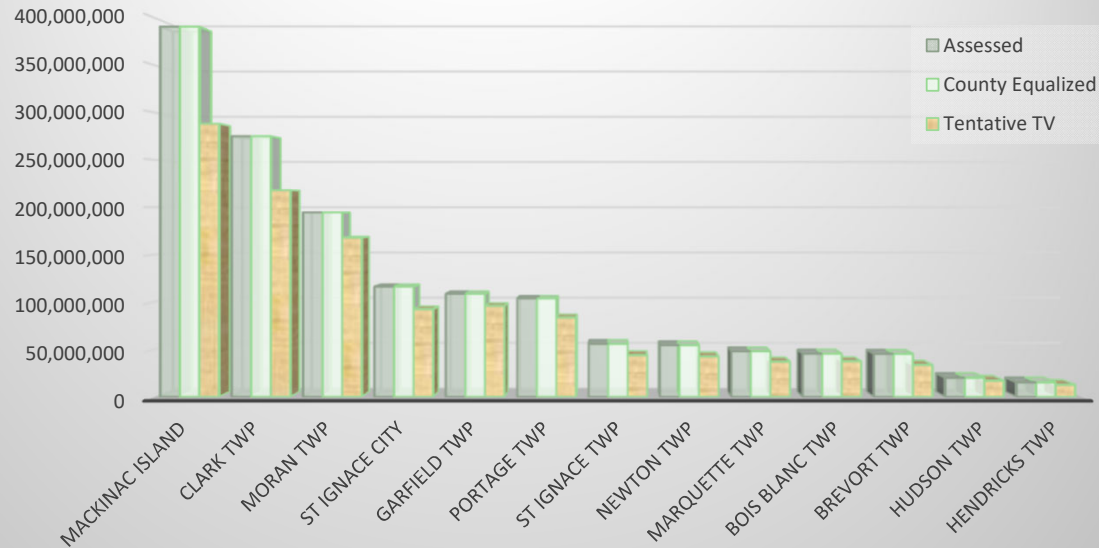
Average Change in Residential Assessed Value per Local Unit (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% it was omitted from the calculation.

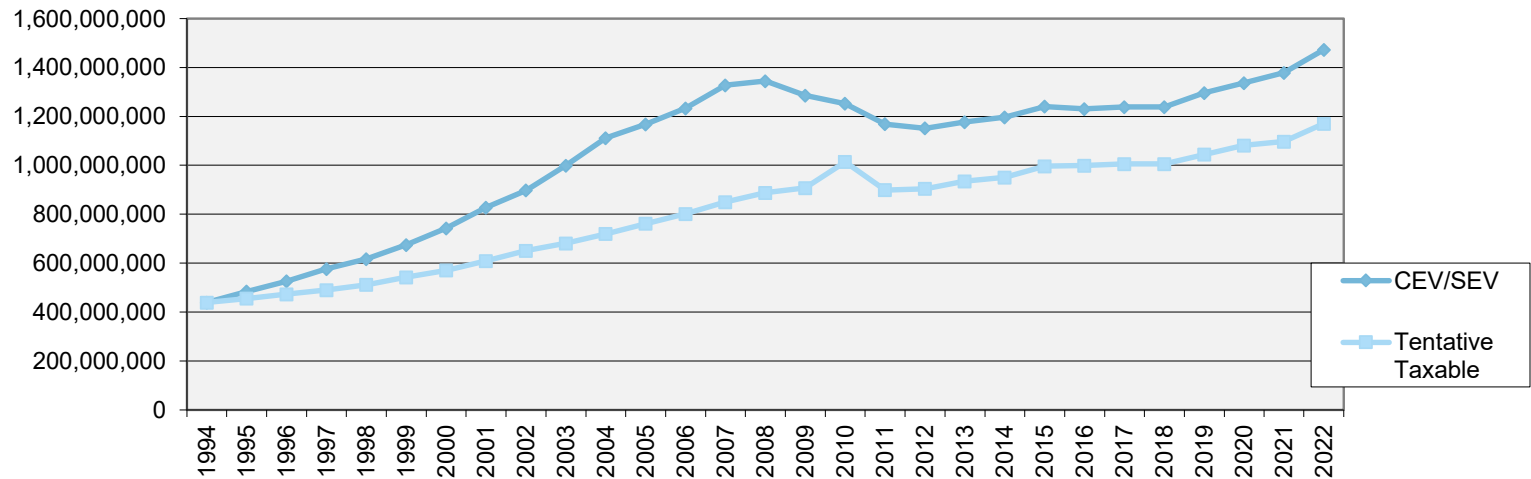
Produced by Jacob Wellman for Mackinac County Equalization

2022 Mackinac County Assessed, CEV & Tentative Taxable By Governmental Unit



2022 Values			
	Assessed	County Equalized	Tentative TV
<i>Mackinac Island</i>	390,472,770	390,472,770	288,075,934
<i>Clark Twp</i>	274,797,500	274,797,500	217,927,169
<i>Moran Twp</i>	194,478,200	194,478,200	167,993,438
<i>St Ignace City</i>	116,251,600	116,251,600	92,392,454
<i>Garfield Twp</i>	108,680,667	108,680,667	96,028,839
<i>Portage Twp</i>	103,818,200	103,774,976	83,678,987
<i>St Ignace Twp</i>	55,926,700	55,926,700	43,938,657
<i>Newton Twp</i>	54,486,800	54,486,800	42,602,373
<i>Marquette Twp</i>	47,950,300	47,950,300	37,087,337
<i>Bois Blanc Twp</i>	45,503,250	45,503,250	37,350,219
<i>Brevort Twp</i>	45,333,100	45,333,100	33,598,740
<i>Hudson Twp</i>	20,047,300	20,047,300	17,045,851
<i>Hendricks Twp</i>	15,284,870	15,284,870	12,672,173

Trailing Taxable Values : Gap between CEV/SEV & Taxable Value

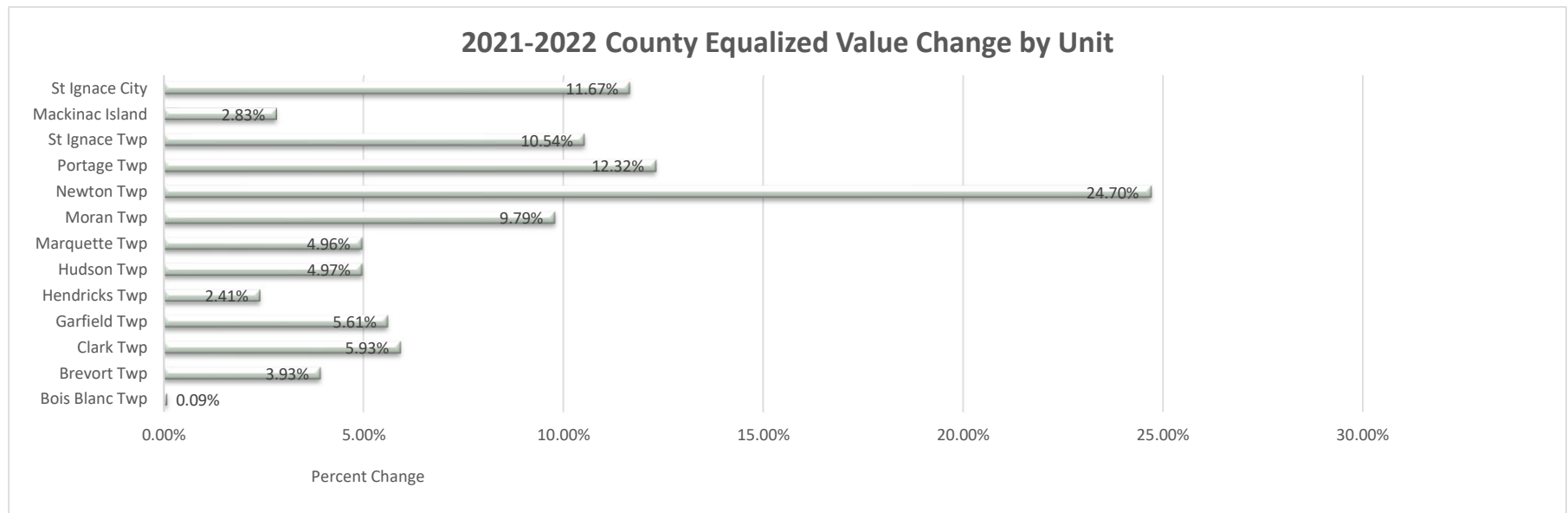


	CEV/SEV	Tentative Taxable	Difference
1994	438,863,841	438,863,841	0.00%
1995	484,143,051	455,098,069	6.38%
1996	526,110,137	472,698,739	11.30%
1997	576,515,723	490,355,052	17.57%
1998	616,529,807	511,681,068	20.49%
1999	674,576,532	542,076,895	24.44%
2000	742,424,236	570,369,463	30.17%
2001	827,382,946	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%
2022	1,472,988,033	1,170,392,171	25.85%

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

Township/City		2021 CEV	2022 CEV
Bois Blanc Twp	0.09%	45,463,450	45,503,250
Brevort Twp	3.93%	43,619,300	45,333,100
Clark Twp	5.93%	259,424,400	274,797,500
Garfield Twp	5.61%	102,905,263	108,680,667
Hendricks Twp	2.41%	14,925,100	15,284,870
Hudson Twp	4.97%	19,097,400	20,047,300
Marquette Twp	4.96%	45,683,700	47,950,300
Moran Twp	9.79%	177,135,200	194,478,200
Newton Twp	24.70%	43,694,600	54,486,800
Portage Twp	12.32%	92,395,900	103,774,976
St Ignace Twp	10.54%	50,594,526	55,926,700
Mackinac Island	2.83%	379,739,961	390,472,770
St Ignace City	11.67%	104,103,900	116,251,600



Mackinac County

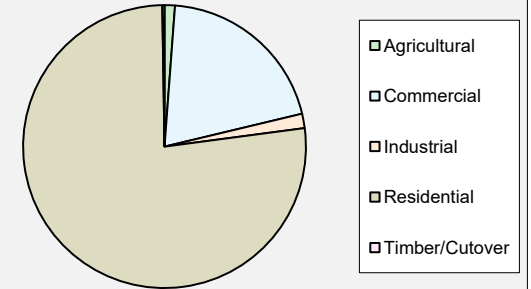
2022 Real Property

Assessed, County Equalized and Taxable Values

49-000		2022	2022	Tentative
Mackinac County		Assessed	Equalized	Taxable
Agricultural	100	15,489,220	15,489,220	10,775,159
Commercial	200	262,045,486	262,002,262	207,189,181
Industrial	300	21,791,355	21,791,355	17,509,041
Residential	400	1,003,544,906	1,003,544,906	767,187,405
Timber/Cutover	500	3,234,000	3,234,000	2,006,954
Total Real		1,306,104,967	1,306,061,743	1,004,667,740

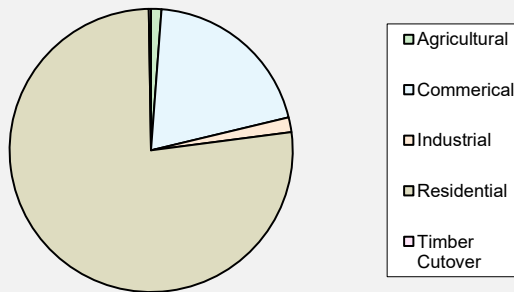
Real Property - County Equalized Value		
Unit	2022 Equalized	% of Total Value
Agricultural	15,489,220	1.19%
Commercial	262,002,262	20.06%
Industrial	21,791,355	1.67%
Residential	1,003,544,906	76.84%
Timber/Cutover	3,234,000	0.25%
Total:	1,306,061,743	100.00%

**Real Property - 2022
Distribution of County Equalized Value**



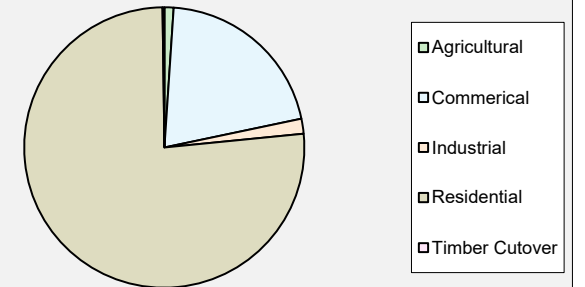
Real Property - Assessed Value		
Class	2022 Assessed	% of Total Value
Agricultural	15,489,220	1.19%
Commercial	262,045,486	20.06%
Industrial	21,791,355	1.67%
Residential	1,003,544,906	76.83%
Timber Cutover	3,234,000	0.25%
Total:	1,306,104,967	100.00%

**Real Property - 2022
Distribution of Assessed Value**



Real Property - Tentative Taxable Value		
Class	2022 Tentative Taxable Value	% of Total Value
Agricultural	10,775,159	1.07%
Commercial	207,189,181	20.62%
Industrial	17,509,041	1.74%
Residential	767,187,405	76.36%
Timber Cutover	2,006,954	0.20%
Total:	1,004,667,740	100.00%

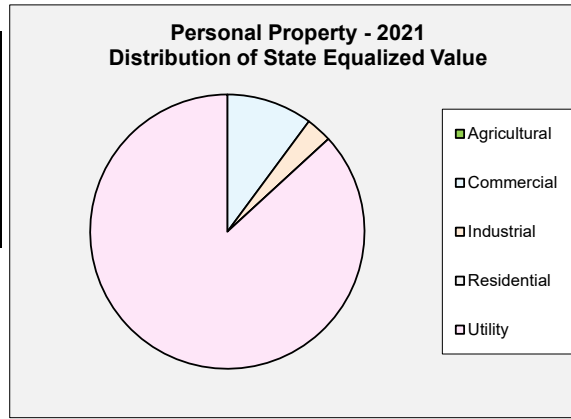
**Real Property - 2022
Distribution of Tentative Taxable Value**



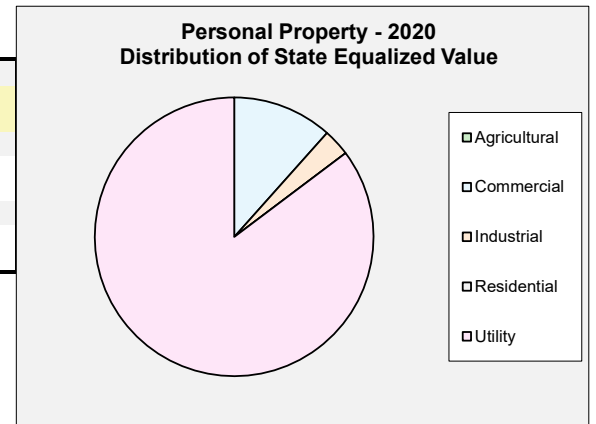
Mackinac County

2019-2022 Personal Property
County/State Equalized Values by Class

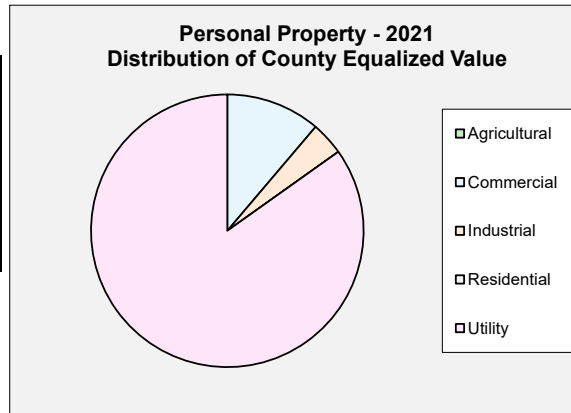
Personal Property		
Unit	2022 Equalized	% of Total Value
<i>Agricultural</i>		
Commercial	16,919,724	10.14%
Industrial	5,067,578	3.04%
<i>Residential</i>		
Utility	144,938,988	86.83%
Total:	166,926,290	100.00%



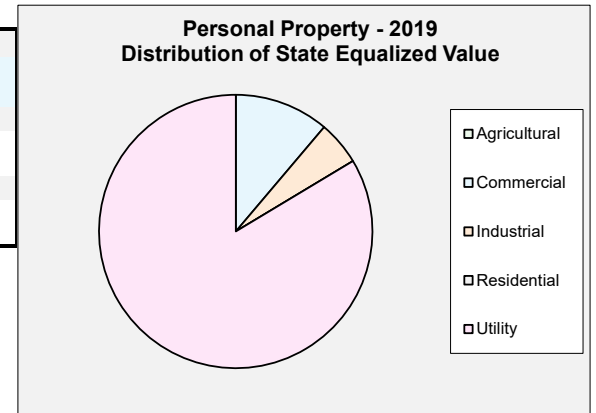
Personal Property		
Unit	2020 Equalized	% of Total Value
<i>Agricultural</i>		
Commercial	17,497,321	11.60%
Industrial	4,755,591	3.15%
<i>Residential</i>		
Utility	128,641,453	85.25%
Total:	150,894,365	100.00%



Personal Property		
Unit	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%



Mackinac County

*Analysis by Class
County Equalized Value change
between 2021 and 2022*

Mackinac County		2021 to 2022	CEV Change	5.92%			
Property Classification	2022 Parcel Count	2021 County Equalized	2022 County Equalized	change from previous year	Units % of Total	2022-2021 CEV	Property Classification
<i>Real</i>							<i>Real</i>
Agricultural		14,843,934	15,489,220	4.35%	1.19%	645,286	Agricultural
Commercial		247,167,771	262,002,262	6.00%	20.06%	14,834,491	Commercial
Industrial		20,527,283	21,791,355	6.16%	1.67%	1,264,072	Industrial
Residential		946,857,875	1,003,544,906	5.99%	76.84%	56,687,031	Residential
Timber cutover		3,668,300	3,234,000	-11.84%	0.25%	-434,300	Timber cutover
Unit Totals	0	1,233,065,163	1,306,061,743	5.92%	100.00%	72,996,580	

Mackinac County		2021 to 2022	CEV Change	14.55%		
Property Classification	2022 Parcel Count	2021 State Equalized	2022 County Equalized	change from previous year		Property Classification
<i>Personal</i>						<i>Personal</i>
Commercial	929	16,326,780	16,919,724	3.63%		Commercial
Industrial	11	5,744,869	5,067,578	-11.79%		Industrial
Utility	54	123,645,888	144,938,988	17.22%		Utility
Unit Totals	994	145,717,537	166,926,290	14.55%		

100 Agricultural		2021 to 2022	CEV Change	4.35%			
	2022 Parcel Count	2021 County Equalized	2022 County Equalized	change from previous year	Units % of Total	2022-2021 CEV	
<i>Townships</i>							<i>Townships</i>
Clark	7	549,700	563,200	2.46%	3.64%	13,500	Clark
Garfield	193	8,886,734	9,420,120	6.00%	60.82%	533,386	Garfield
Marquette	61	3,312,900	3,265,800	-1.42%	21.08%	-47,100	Marquette
Newton	27	1,353,400	1,523,600	12.58%	9.84%	170,200	Newton
Portage	20	741,200	716,500	-3.33%	4.63%	-24,700	Portage
Unit Totals	308	14,843,934	15,489,220	4.35%	100.00%	645,286	

Mackinac County

Analysis by Class County Equalized Value change between 2021 and 2022

200 Commercial	2021 to 2022		CEV Change	6.00%			
	2022 Parcel Count	2021 County Equalized	2022 County Equalized	change from previous year	Units % of Total	2022-2021 CEV	
<i>Township</i>							<i>Township</i>
Bois Blanc	29	729,750	728,800	-0.13%	0.28%	-950	Bois Blanc
Brevort	14	789,500	716,900	-9.20%	0.27%	-72,600	Brevort
Clark	178	16,063,300	16,640,100	3.59%	6.35%	576,800	Clark
Garfield	67	3,561,711	3,675,436	3.19%	1.40%	113,725	Garfield
Hendricks	15	690,800	710,000	2.78%	0.27%	19,200	Hendricks
Hudson	7	236,300	239,600	1.40%	0.09%	3,300	Hudson
Marquette	15	928,700	843,300	-9.20%	0.32%	-85,400	Marquette
Moran	141	12,272,600	12,984,400	5.80%	4.96%	711,800	Moran
Newton	28	1,548,000	1,692,200	9.32%	0.65%	144,200	Newton
Portage	76	6,280,100	7,025,976	11.88%	2.68%	745,876	Portage
St. Ignace	39	2,416,400	2,352,900	-2.63%	0.90%	-63,500	St. Ignace
<i>city</i>							<i>city</i>
Mackinac Island	333	166,728,650	175,650,750	5.35%	67.04%	8,922,100	Mackinac Island
St Ignace	270	34,921,900	38,741,900	10.94%	14.79%	3,820,000	St Ignace
Unit Totals	1212	247,167,711	262,002,262	6.00%	100.00%	14,834,551	

300 Industrial	2021 to 2022		CEV Change	6.16%			
	2022 Parcel Count	2021 County Equalized	2022 County Equalized	change from previous year	Units % of Total	2022-2021 CEV	
<i>Township</i>							<i>Township</i>
Brevort	4	164,400	177,900	8.21%	0.82%	13,500	Brevort
Clark	56	5,440,700	5,731,700	5.35%	26.30%	291,000	Clark
Garfield	7	563,883	567,555	0.65%	2.60%	3,672	Garfield
Hendricks	3	70,200	73,500	4.70%	0.34%	3,300	Hendricks
Hudson	5	372,100	395,600	6.32%	1.82%	23,500	Hudson
Marquette	3	0	103,800	100.00%	0.48%		Marquette
Moran	38	9,088,600	9,533,000	4.89%	43.75%	444,400	Moran
Newton	32	4,217,200	4,668,100	10.69%	21.42%	450,900	Newton
St. Ignace	4	118,800	156,300	31.57%	0.72%	37,500	St. Ignace
<i>city</i>							<i>city</i>
St Ignace	13	491,400	383,900	-21.88%	1.76%	-107,500	St Ignace
Unit Totals	165	20,527,283	21,791,355	6.16%	100.00%	1,160,272	

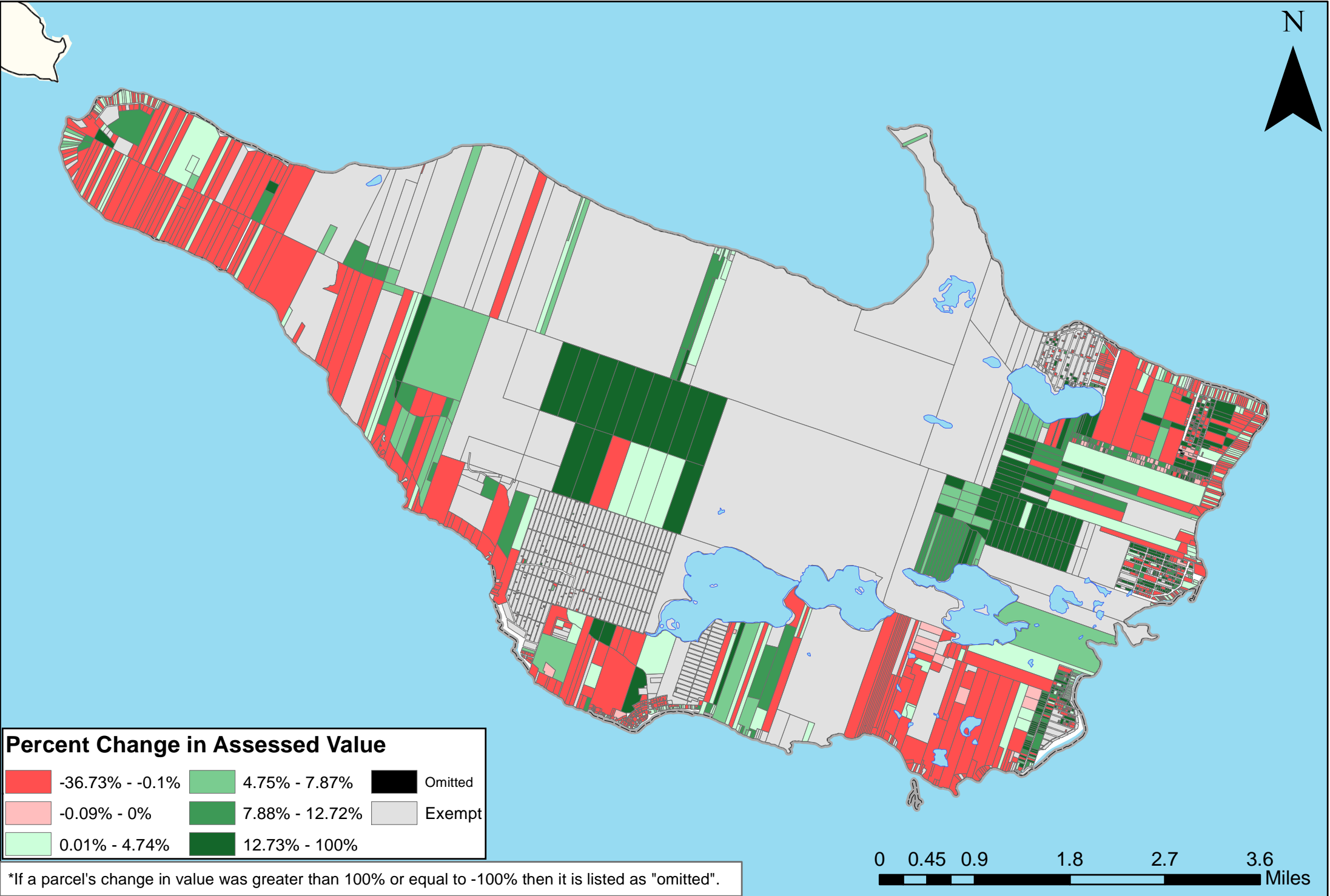
Mackinac County

Analysis by Class County Equalized Value change between 2021 and 2022

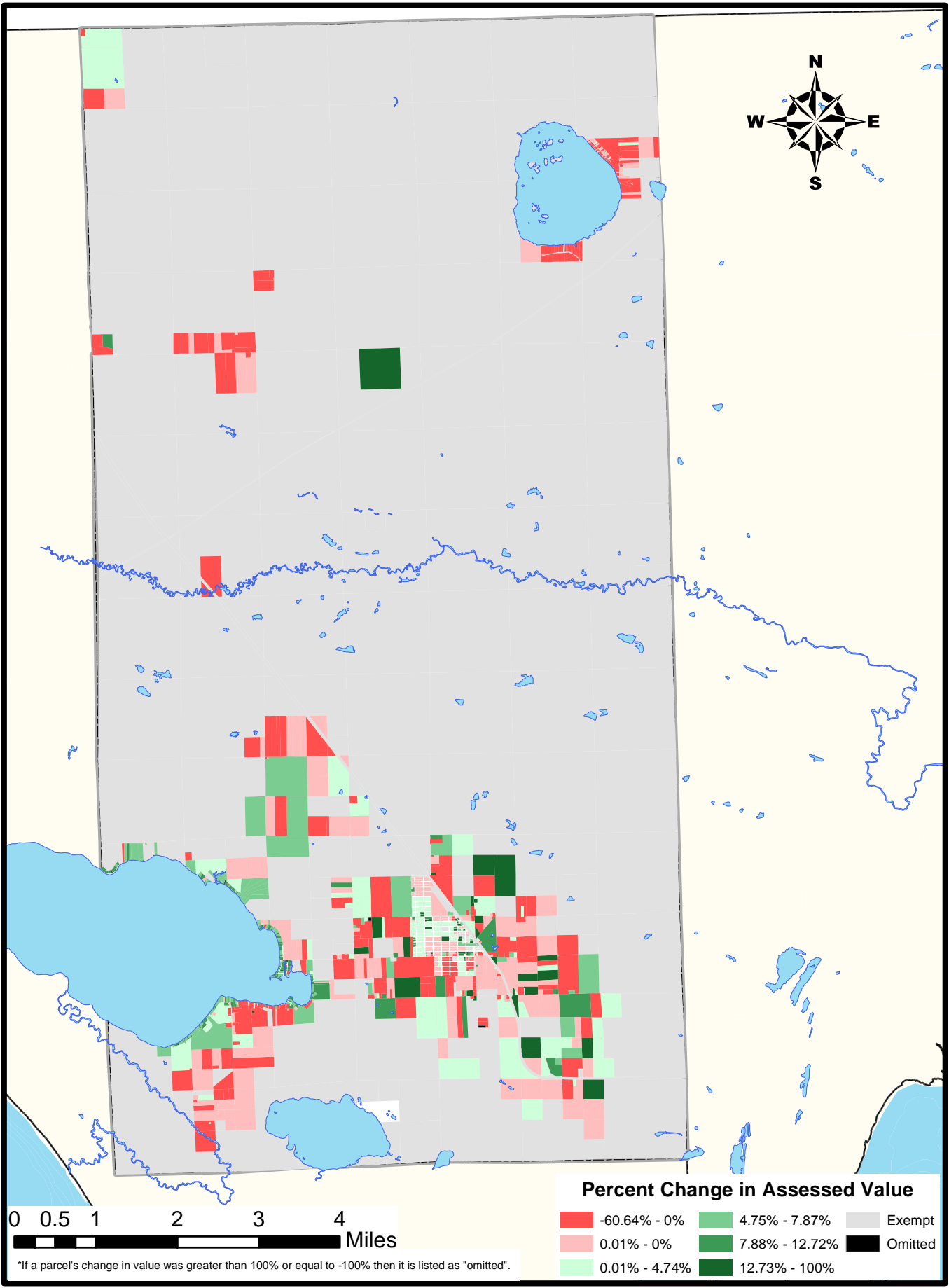
400 Residential		2021-2022	CEV Change	5.99%			
	2022 Parcel Count	2021 County Equalized	2022 County Equalized	change from previous year	Units % of Total	2022-2021 CEV	
<i>Township</i>							<i>Township</i>
Bois Blanc	1711	44,421,500	44,456,750	0.08%	4.43%	35,250	Bois Blanc
Brevort	903	40,935,000	42,662,500	4.22%	4.25%	1,727,500	Brevort
Clark	3153	232,509,400	247,236,500	6.33%	24.64%	14,727,100	Clark
Garfield	2780	69,417,575	73,158,606	5.39%	7.29%	3,741,031	Garfield
Hendricks	332	9,364,800	9,842,000	5.10%	0.98%	477,200	Hendricks
Hudson	430	12,588,000	13,554,700	7.68%	1.35%	966,700	Hudson
Marquette	1166	39,816,600	42,537,100	6.83%	4.24%	2,720,500	Marquette
Moran	1483	78,724,900	83,001,500	5.43%	8.27%	4,276,600	Moran
Newton	1020	33,085,500	35,718,000	7.96%	3.56%	2,632,500	Newton
Portage	1969	84,138,200	94,822,300	12.70%	9.45%	10,684,100	Portage
St. Ignace	1034	35,218,600	41,069,300	16.61%	4.09%	5,850,700	St. Ignace
<i>city</i>							<i>city</i>
Mackinac Island	889	202,920,900	203,859,050	0.46%	20.31%	938,150	Mackinac Island
St Ignace	1242	63,716,900	71,626,600	12.41%	7.14%	7,909,700	St Ignace
Unit Totals	18112	946,857,875	1,003,544,906	5.99%	100.00%	56,687,031	

500 Timber Cutover		2021-2022	CEV Change	-13.43%			
	2022 Parcel Count	2021 County Equalized	2022 County Equalized	change from previous year	Units % of Total	2022-2021 CEV	
<i>Township</i>							<i>Township</i>
Hudson	24	870,600	858,300	-1.41%	26.54%	-12,300	Hudson
Marquette	0	462,400	0	-100.00%	0.00%	-462,400	Marquette
Newton	65	2,335,300	2,375,700	1.73%	73.46%	40,400	Newton
Unit Totals	89	3,668,300	3,234,000	-11.84%	100.00%	-434,300	

Bois Blanc Change in Residential Assessed Value by Parcel (2021-2022)*

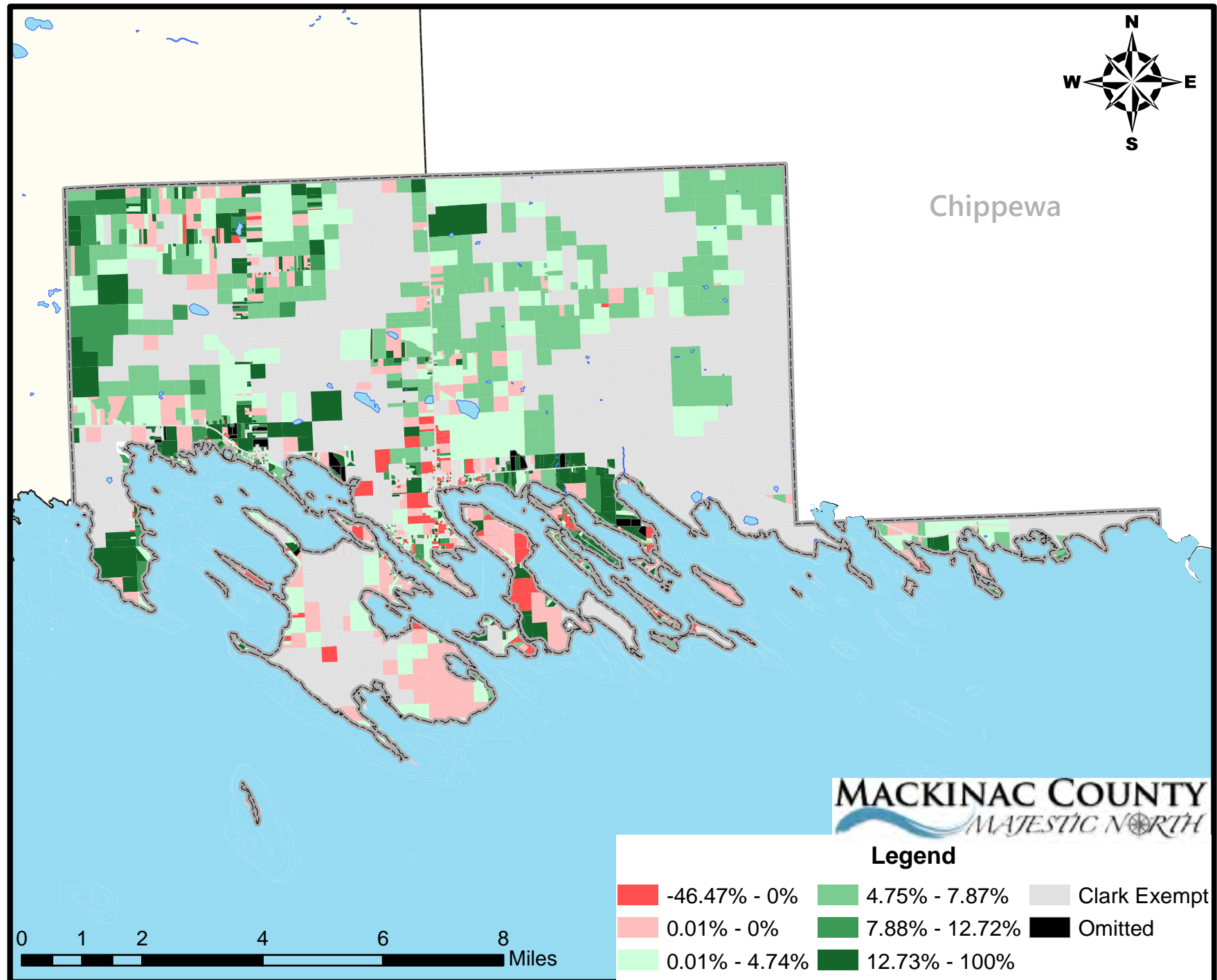


Brevort Change in Residential Assessed Value by Parcel (2021-2022)*



Produced by Jacob Wellman for Mackinac County Equalization

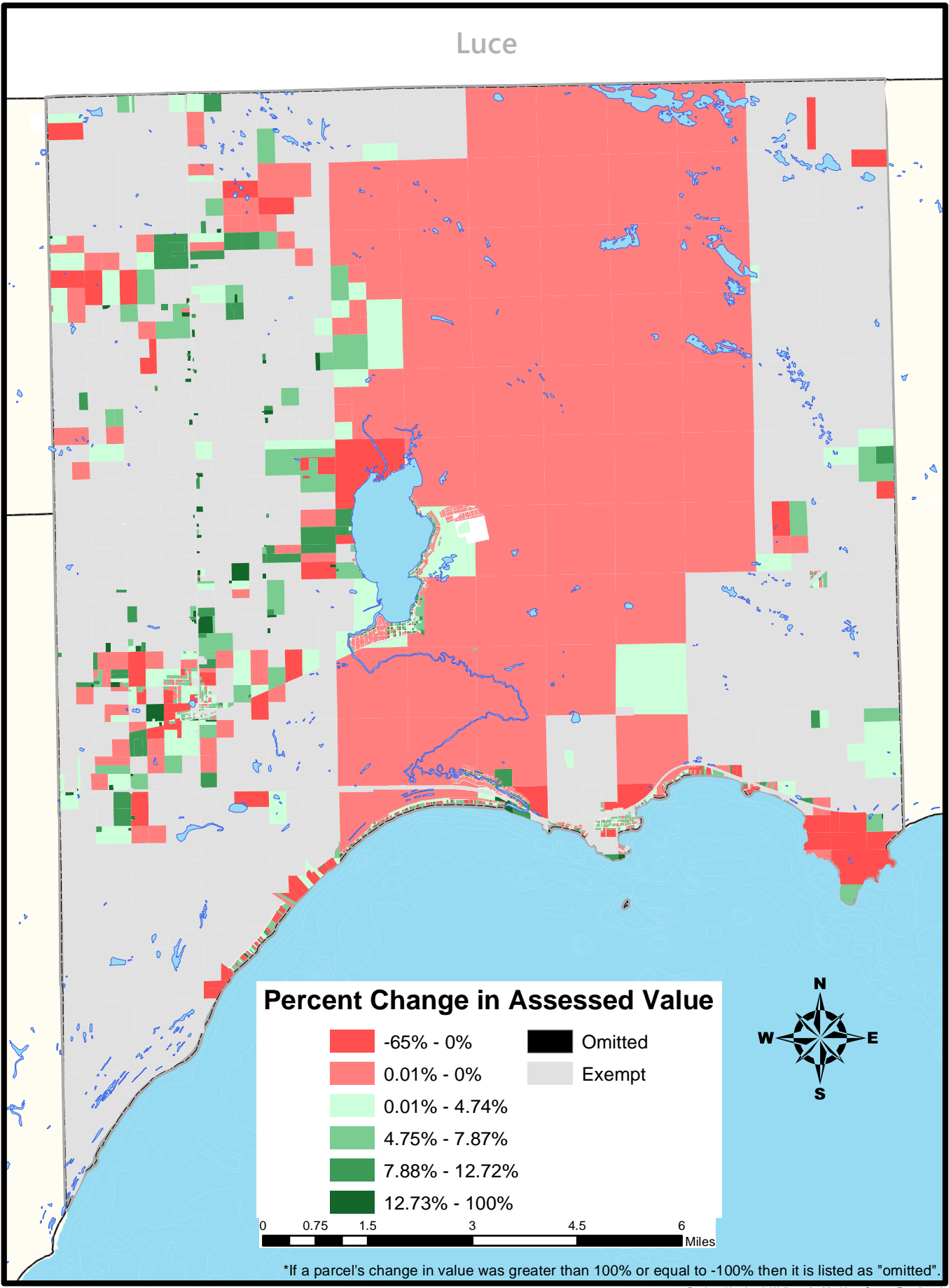
Clark Change in Assessed Value by Residential Parcel (2021-2022)*



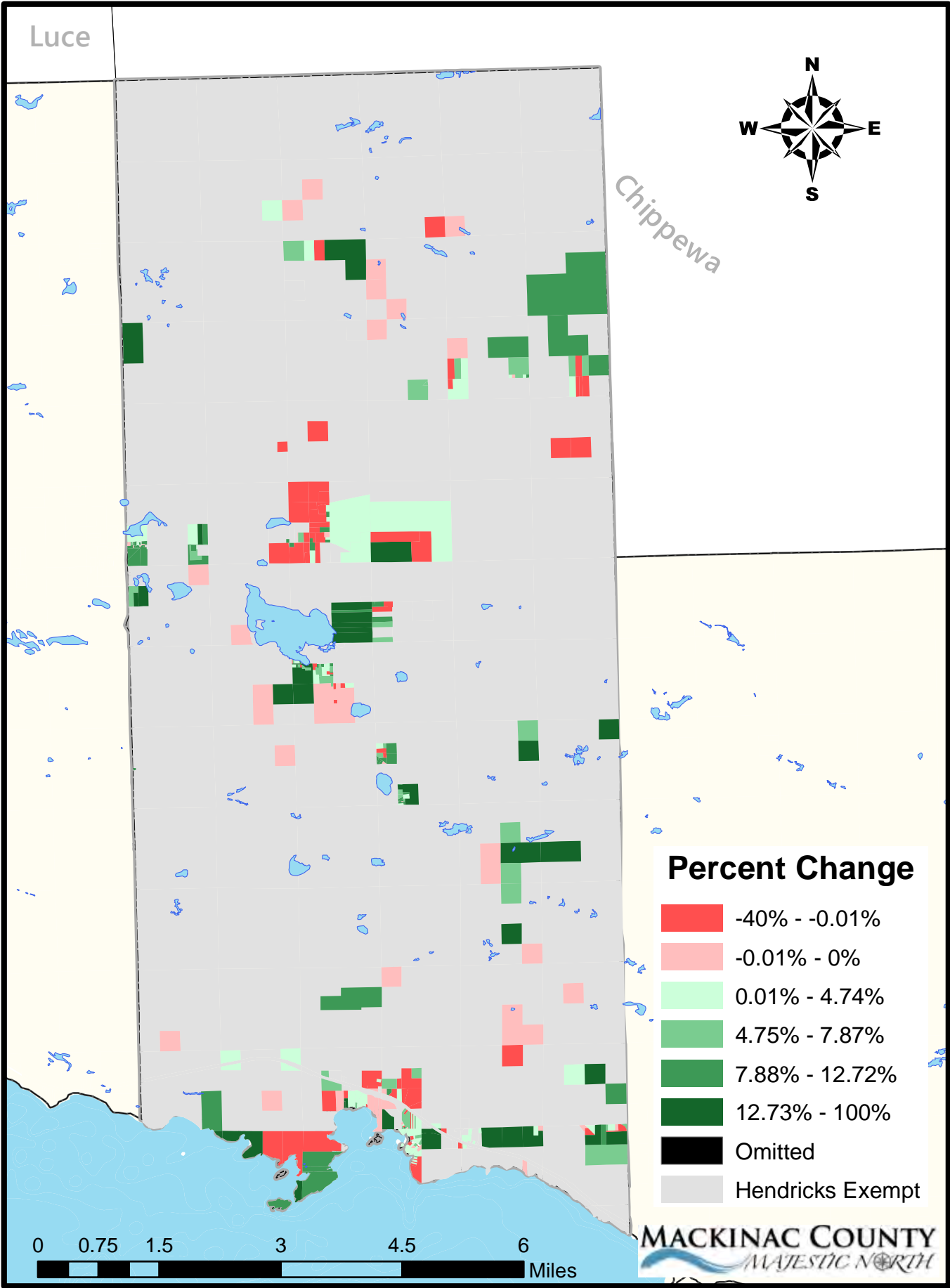
*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted".

Produced by Jacob Wellman for Mackinac County Equalization

Garfield Change in Residential Assessed Value by Parcel (2021-2022)*

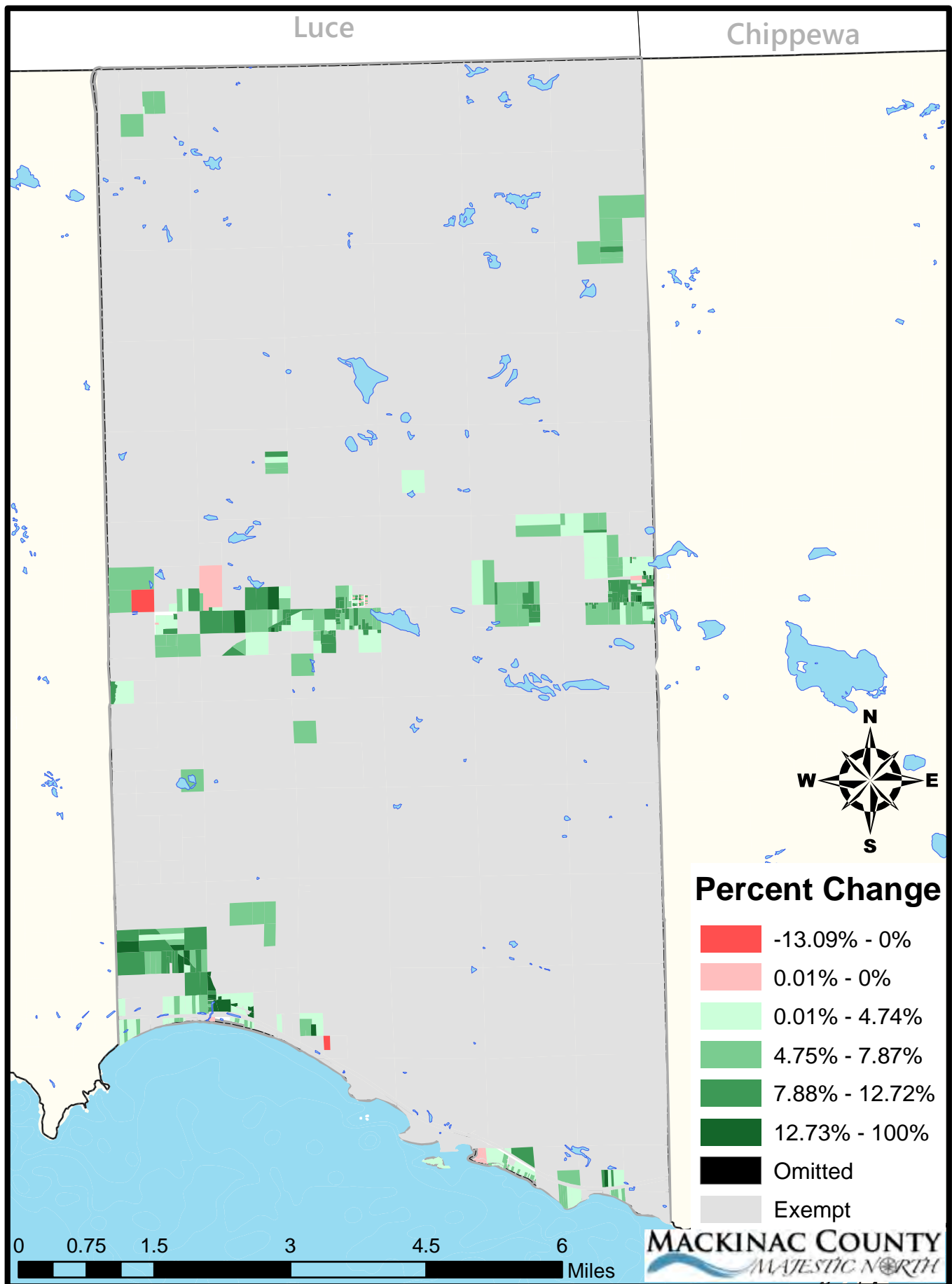


Hendricks Change in Residential Assessed Value by Parcel (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted". Produced by Jacob Wellman for Mackinac County Equalization

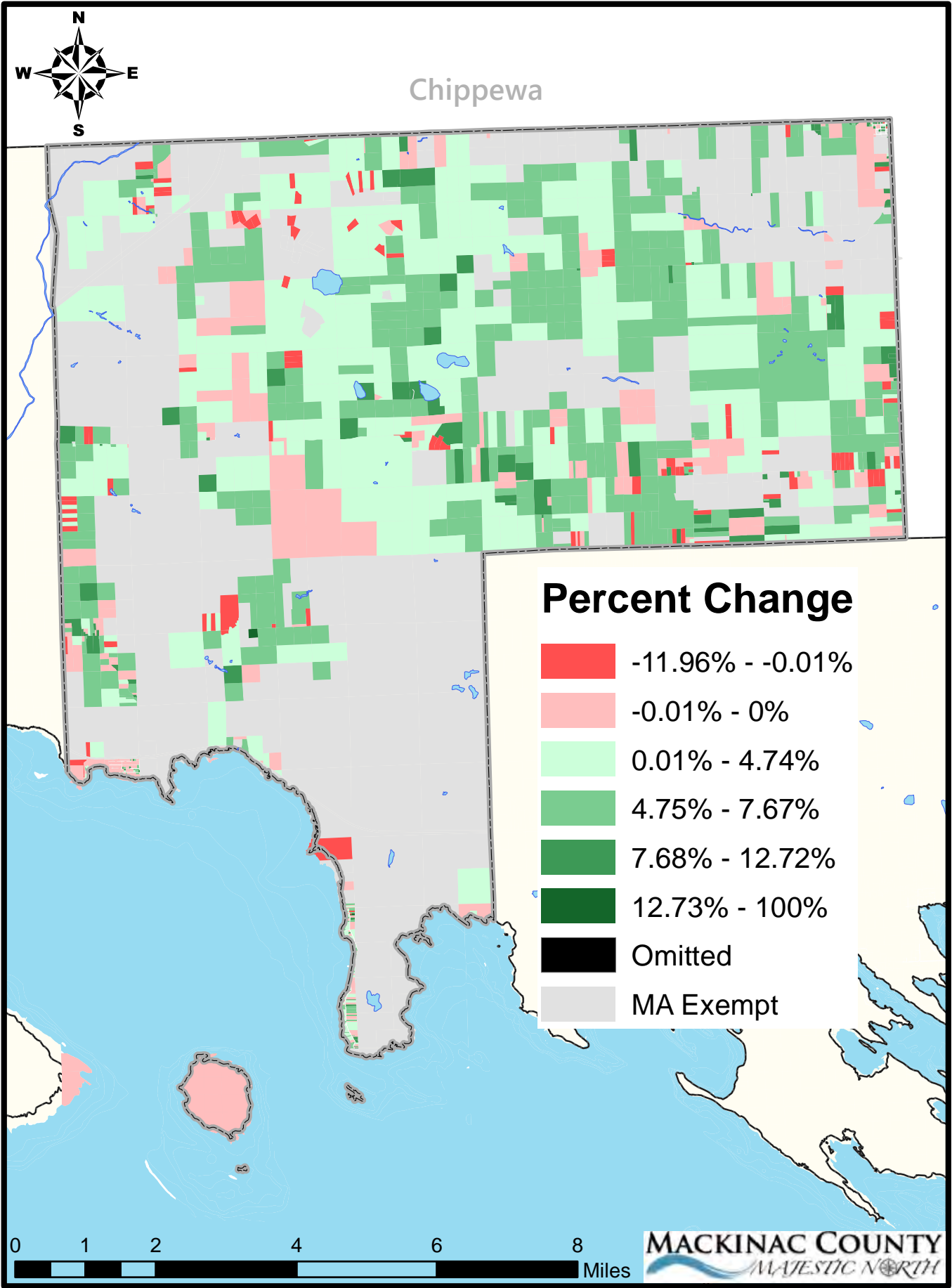
Hudson Change in Residential Assessed Value by Parcel (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted".

Produced by Jacob Wellman for Mackinac County Equalization

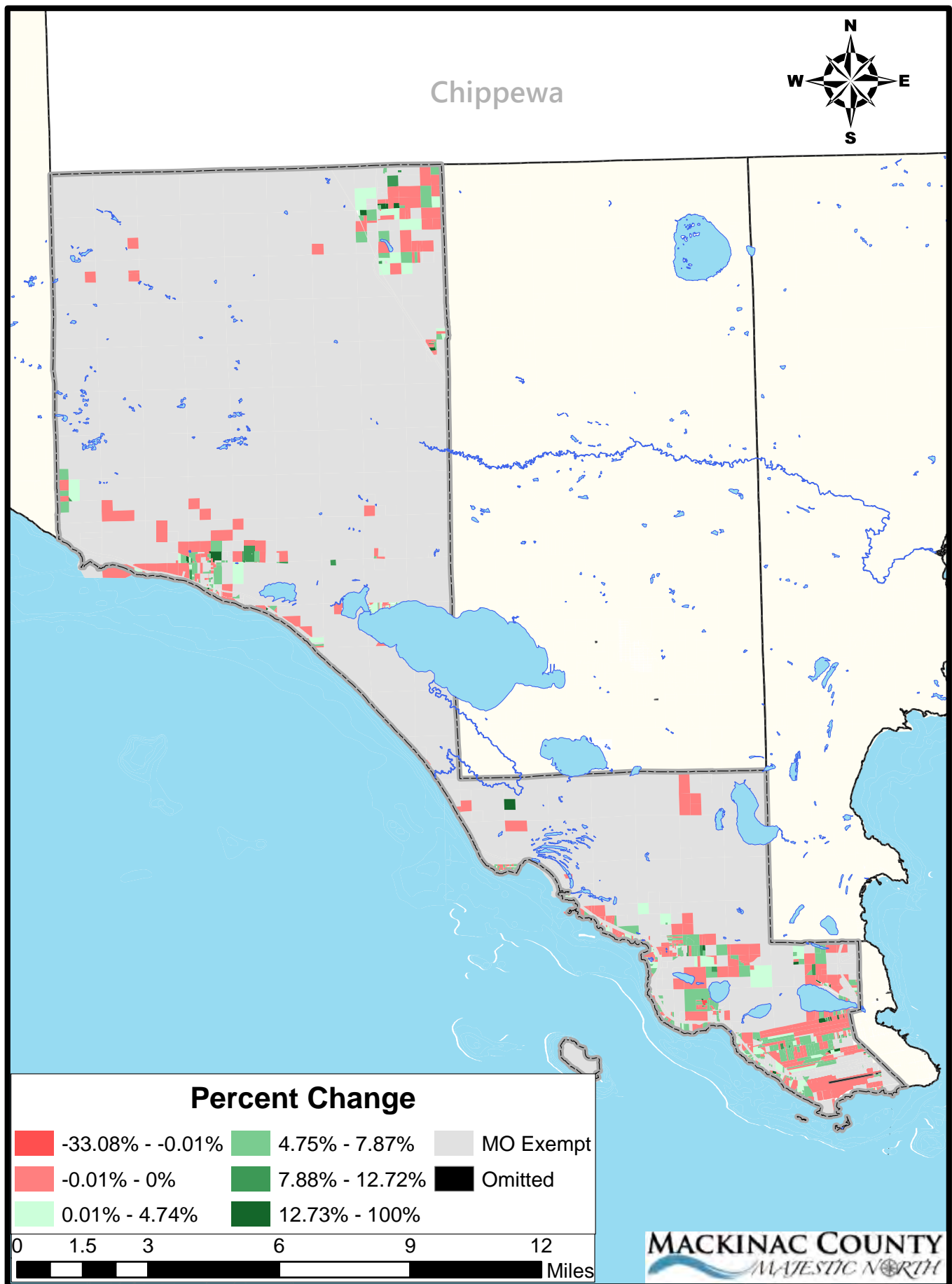
Marquette Change in Residential Assessed Value by Parcel (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted".

Produced by Jacob Wellman for Mackinac County Equalization

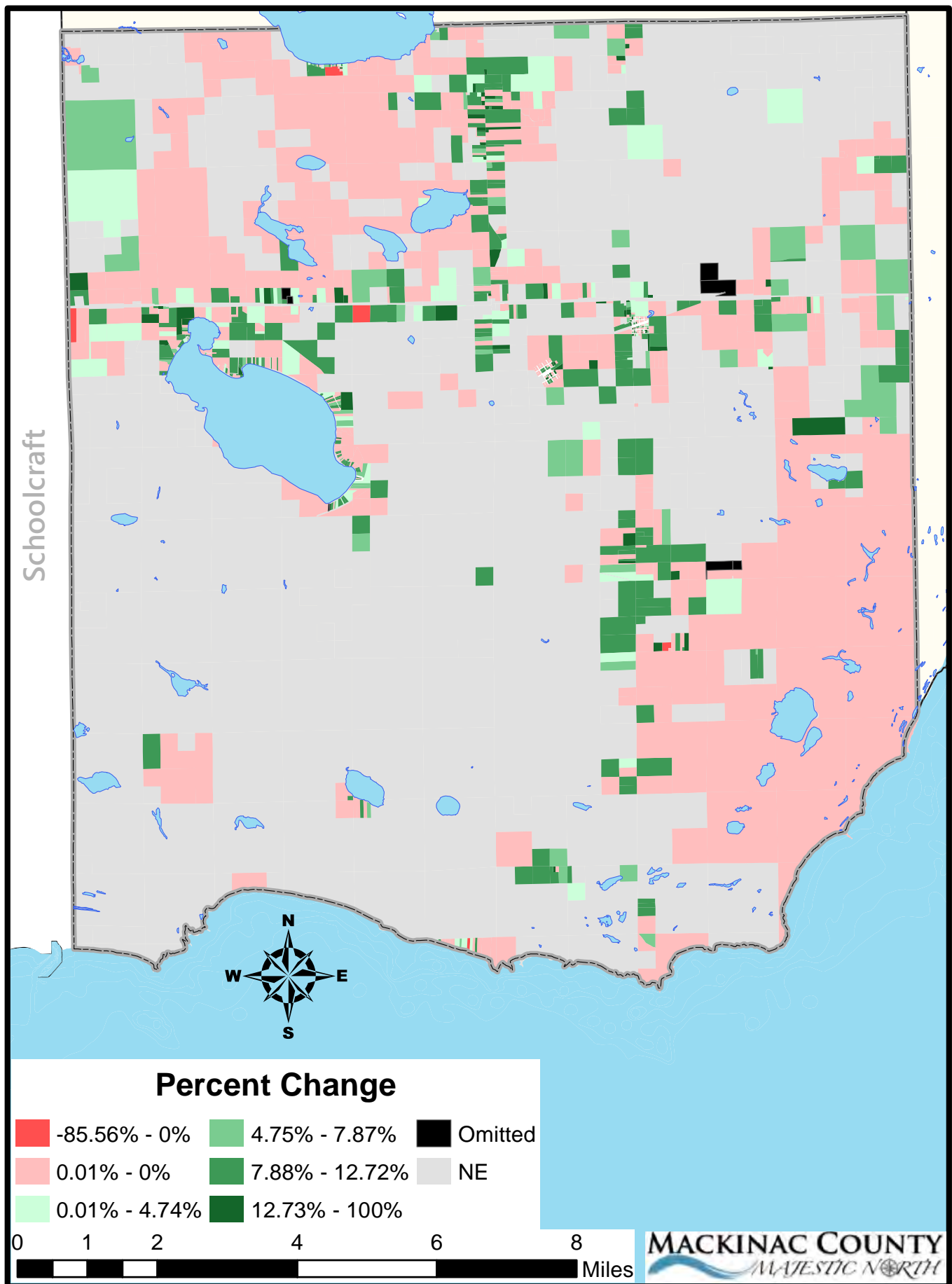
Moran Change in Residential Assessed Value by Parcel (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted".

Produced by Jacob Wellman for Mackinac County Equalization

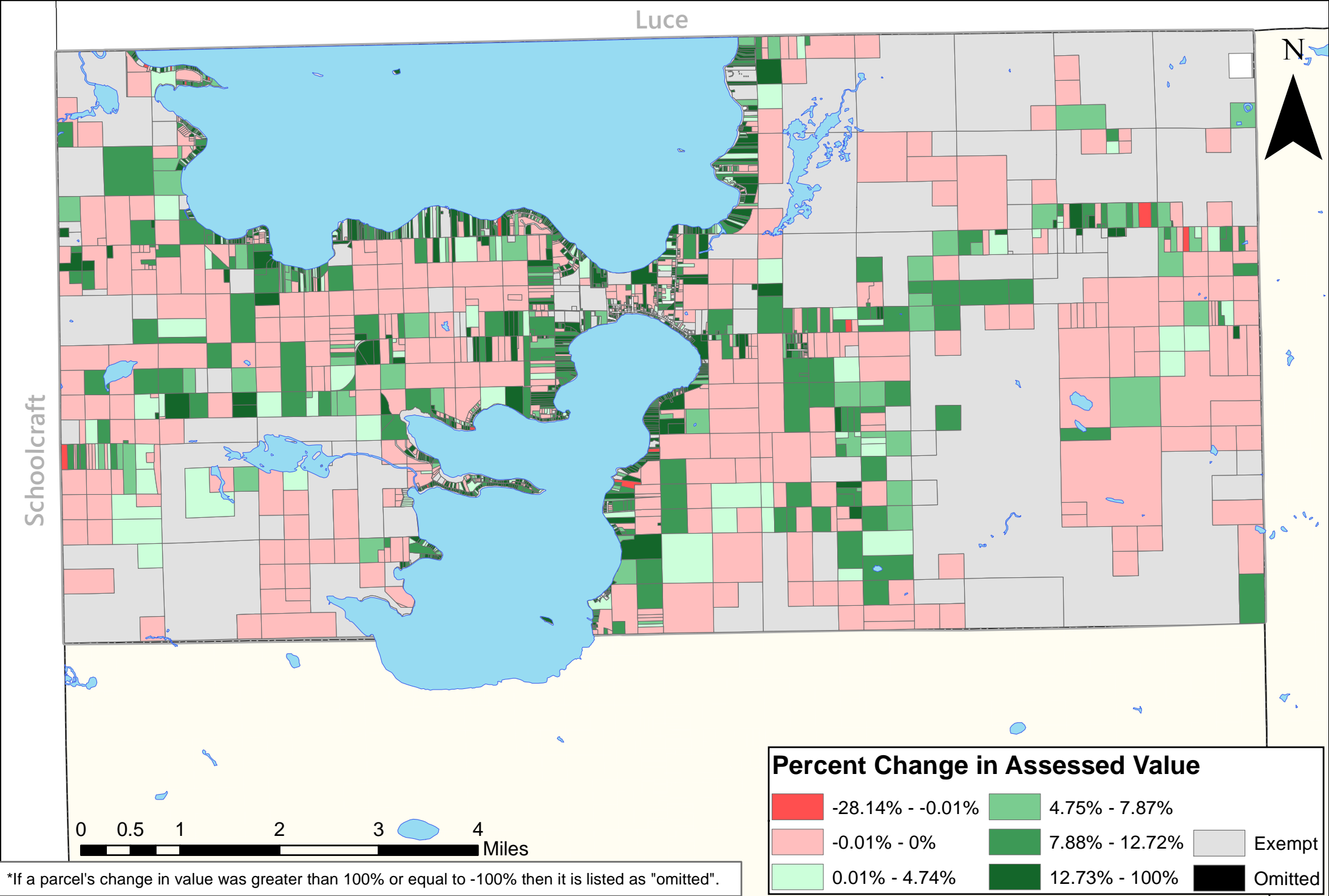
Newton Change in Residential Assessed Value by Parcel (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted".

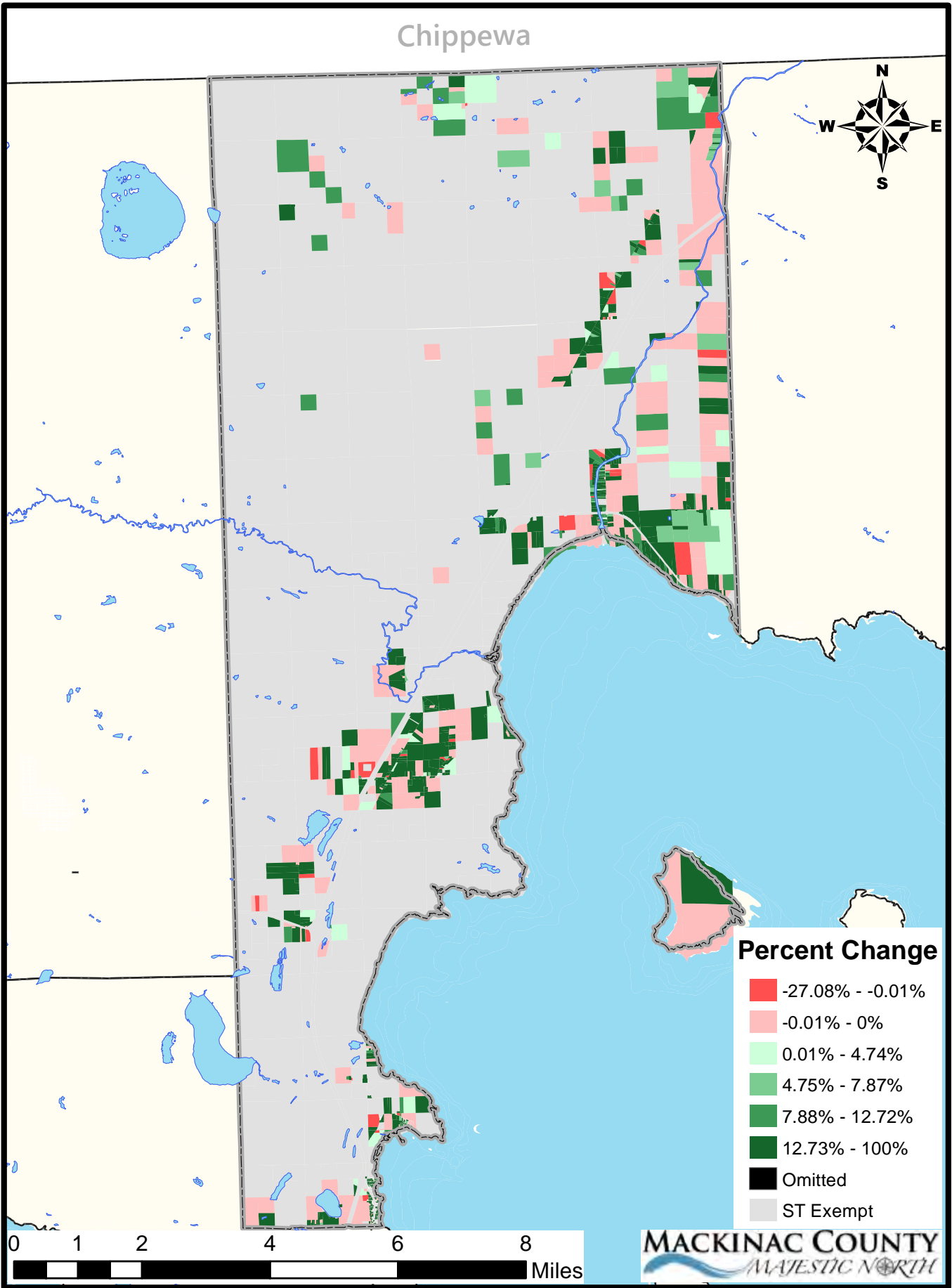
Produced by Jacob Wellman for Mackinac County Equalization

Portage Change in Residential Assessed Value by Parcel (2021-2022)*



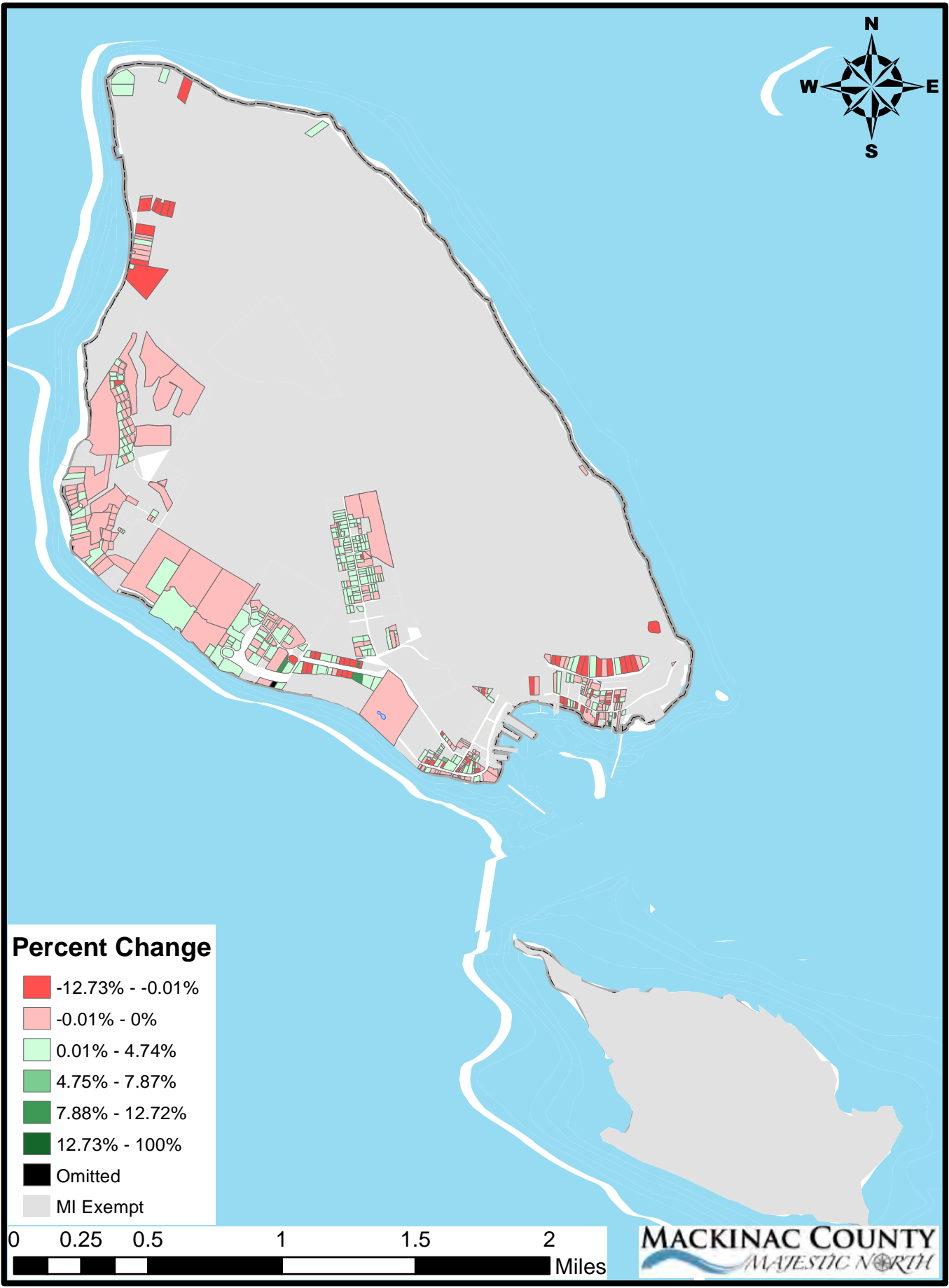
*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted".

St. Ignace TWP Change in Residential Assessed Value by Parcel (2021-2022)*



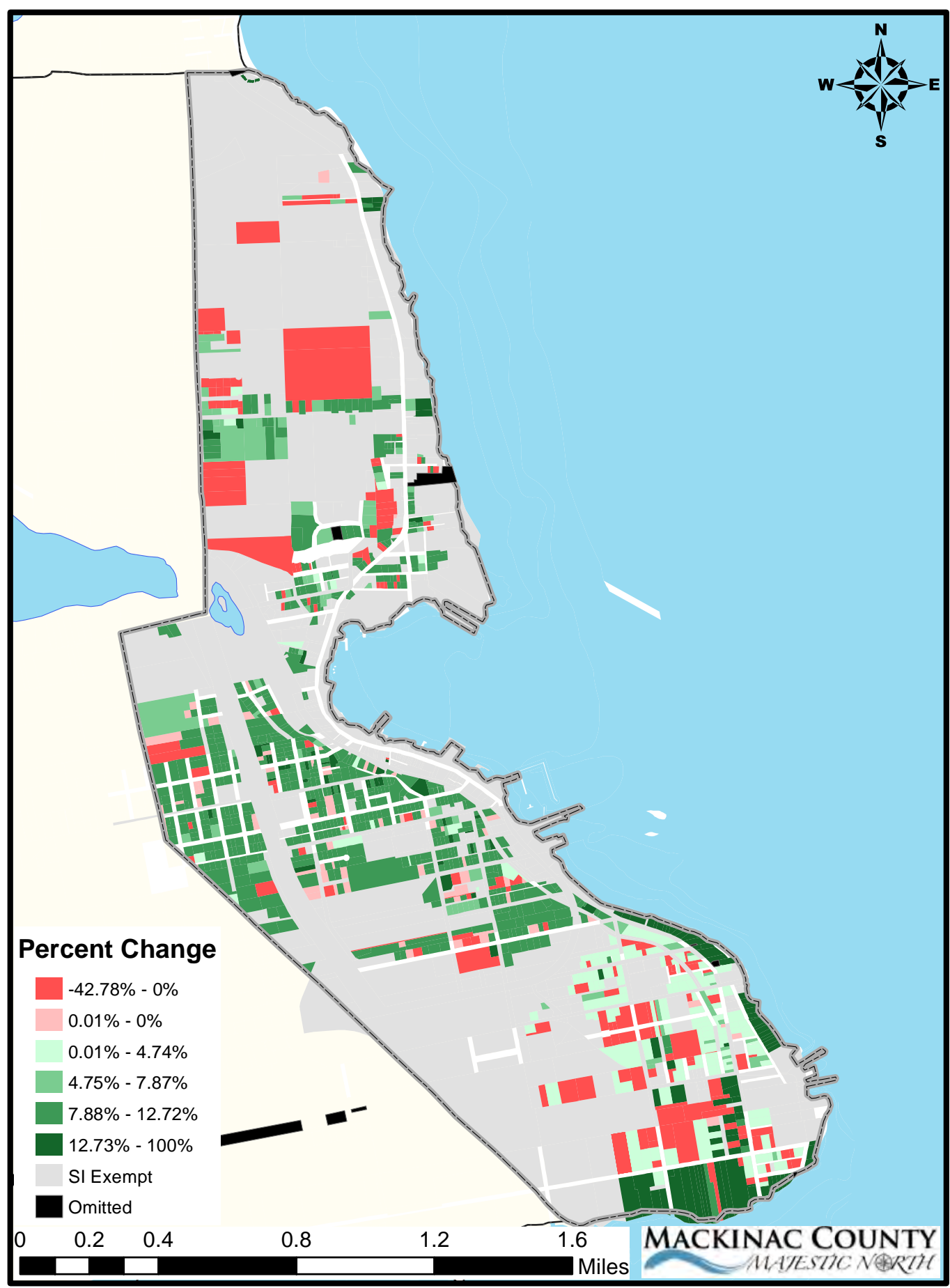
*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted". Produced by Jacob Wellman for Mackinac County Equalization

Mackinac Island Change in Residential Assessed Value by Parcel (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted". Produced by Jacob Wellman for Mackinac County Equalization

City of St. Ignace Change in Residential Assessed Value by Parcel (2021-2022)*



*If a parcel's change in value was greater than 100% or equal to -100% then it is listed as "omitted". Produced by Jacob Wellman for Mackinac County Equalization

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

2022 Real Property								
Year	Assessed Value	Equalized Value	Tentative- Taxable Value	Assessed % incr	Equalized % incr	Taxable % incr	COLA issued Jan	SOM IR issued Oct
2013 ⁴	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%
2022	1,306,104,967	1,306,061,743	1,004,667,740	5.92%	5.92%	5.41%	5.90%	3.300%

2022 Personal Property								
Year	Assessed Value	Equalized Value	Tentative- Taxable Value	Assessed % incr	Equalized % incr	Taxable % incr	COLA issued Jan	SOM IR issued Oct
2013 ¹	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%
2022	166,926,290	166,926,290	165,724,431	10.62%	10.62%	10.86%	5.90%	3.300%

¹ Utility investment ATC new construction 2013 through 2015

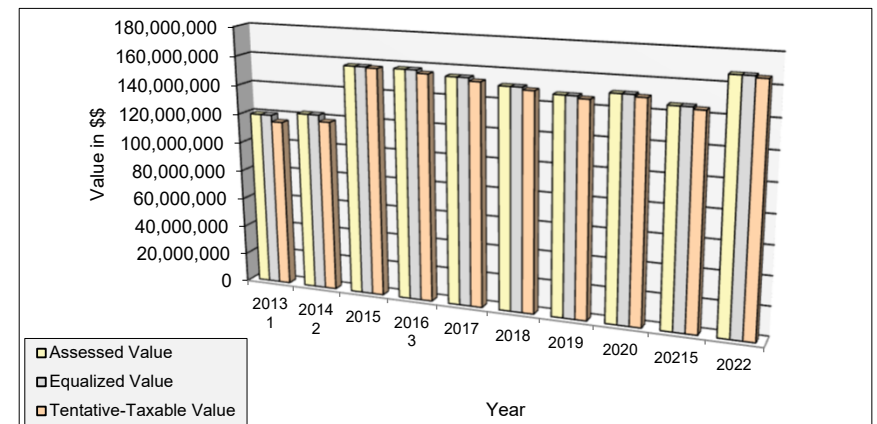
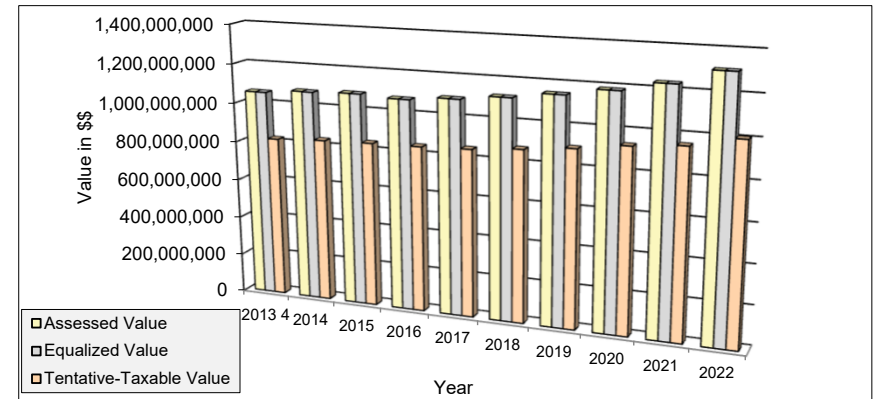
² Small Business Taxpayer Exemption in effect

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



2022 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 MACKINAC COUNTY

REAL PROPERTY	Parcel Count	2021 Board of Review	Loss	(+ / -) Adjustment	New	2022 Board of Review	Does Not Cross Foot (*)
100 Agricultural	308	14,843,934	190,700	726,769	109,217	15,489,220	
200 Commercial	1,212	247,167,771	2,907,307	13,577,716	4,207,306	262,045,486	
300 Industrial	165	20,527,283	137,200	634,272	767,000	21,791,355	
400 Residential	18,112	946,857,875	5,880,537	50,301,395	12,266,173	1,003,544,906	
500 Timber - Cutover	89	3,668,300	566,000	131,700	0	3,234,000	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	19,886	1,233,065,163	9,681,744	65,371,852	17,349,696	1,306,104,967	
PERSONAL PROPERTY	Parcel Count	2021 Board of Review	Loss	(+ / -) Adjustment	New	2022 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	960	16,326,780	1,961,300	0	2,554,244	16,919,724	
350 Industrial	11	5,744,869	1,243,500	0	566,209	5,067,578	
450 Residential	0	0	0	0	0	0	
550 Utility	54	123,645,888	823,482	0	22,116,582	144,938,988	
850 TOTAL PERSONAL	1,025	145,717,537	4,028,282	0	25,237,035	166,926,290	
TOTAL REAL & PERSONAL	20,911	1,378,782,700	13,710,026	65,371,852	42,586,731	1,473,031,257	
CERTIFICATION							
Assessor Printed Name PAMELA M CHIPMAN					Certificate Number 7152		
Assessor Officer Signature					Date 04/08/2022		

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.

100	REAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
101	Agricultural	308	14,843,934	47.52	31,238,900	
102	LOSS		190,700	48.41	393,920	
103	SUBTOTAL		14,653,234	47.51	30,844,980	
104	ADJUSTMENT		726,769			
105	SUBTOTAL		15,380,003	49.86	30,844,980	
106	NEW		109,217	49.85	219,109	
107					0	
108	TOTAL Agricultural		15,489,220	49.86	31,064,089	
109	Computed 50% of TCV Agricultural		15,489,220			

200	REAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
201	Commercial	1,212	247,167,771	47.18	523,861,394	
202	LOSS		2,907,307	47.21	6,157,754	
203	SUBTOTAL		244,260,464	47.18	517,703,640	
204	ADJUSTMENT		13,577,716			
205	SUBTOTAL		257,838,180	49.80	517,703,640	
206	NEW		4,207,306	49.80	8,449,171	
207					0	
208	TOTAL Commercial		262,045,486	49.80	526,152,811	
209	Computed 50% of TCV Commercial		262,045,486			

300	REAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
301	Industrial	165	20,527,283	47.88	42,870,861	
302	LOSS		137,200	47.53	288,682	
303	SUBTOTAL		20,390,083	47.88	42,582,179	
304	ADJUSTMENT		634,272			
305	SUBTOTAL		21,024,355	49.37	42,582,179	
306	NEW		767,000	49.41	1,552,305	
307					0	
308	TOTAL Industrial		21,791,355	49.37	44,134,484	
309	Computed 50% of TCV Industrial		21,791,355			

400	REAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
401	Residential	18,112	946,857,875	47.19	2,006,596,981	
402	LOSS		5,880,537	47.43	12,398,893	
403	SUBTOTAL		940,977,338	47.19	1,994,198,088	
404	ADJUSTMENT		50,301,395			
405	SUBTOTAL		991,278,733	49.71	1,994,198,088	
406	NEW		12,266,173	49.78	24,643,071	
407					0	
408	TOTAL Residential		1,003,544,906	49.71	2,018,841,159	
409	Computed 50% of TCV Residential		1,003,544,906			

500	REAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
501	Timber-Cutover	89	3,668,300	48.32	7,591,813	
502	LOSS		566,000	50.57	1,119,269	
503	SUBTOTAL		3,102,300	47.93	6,472,544	
504	ADJUSTMENT		131,700			
505	SUBTOTAL		3,234,000	49.96	6,472,544	
506	NEW		0	50.00	0	
507					0	
508	TOTAL Timber-Cutover		3,234,000	49.96	6,472,544	
509	Computed 50% of TCV Timber-Cutover		3,234,000			

600	REAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
601	Developmental	0	0	50.00	0	
602	LOSS		0	50.00	0	
603	SUBTOTAL		0	50.00	0	
604	ADJUSTMENT		0			
605	SUBTOTAL		0	50.00	0	
606	NEW		0	50.00	0	
607					0	
608	TOTAL Developmental		0	50.00	0	
609	Computed 50% of TCV Developmental		0			

800	TOTAL REAL	19,886	1,306,104,967	49.72	2,626,665,087	
809	Computed 50% of TCV REAL		1,313,332,544	Recommended CEV REAL		0

150	PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
151	Ag. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Ag. Personal		0	50.00	0	

150	PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
151	Com. Personal	960	16,326,780	50.00	32,653,560	
152	LOSS		1,961,300	50.00	3,922,600	
153	SUBTOTAL		14,365,480	50.00	28,730,960	
154	ADJUSTMENT		0			
155	SUBTOTAL		14,365,480	50.00	28,730,960	
156	NEW		2,554,244	50.00	5,108,488	
157					0	
158	TOTAL Com. Personal		16,919,724	50.00	33,839,448	

150	PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
151	Ind. Personal	11	5,744,869	50.00	11,489,738	
152	LOSS		1,243,500	50.00	2,487,000	
153	SUBTOTAL		4,501,369	50.00	9,002,738	
154	ADJUSTMENT		0			
155	SUBTOTAL		4,501,369	50.00	9,002,738	
156	NEW		566,209	50.00	1,132,418	
157					0	
158	TOTAL Ind. Personal		5,067,578	50.00	10,135,156	


150	PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
151	Res. Personal	0	0	50.00	0	
152	LOSS		0	50.00	0	
153	SUBTOTAL		0	50.00	0	
154	ADJUSTMENT		0			
155	SUBTOTAL		0	50.00	0	
156	NEW		0	50.00	0	
157					0	
158	TOTAL Res. Personal		0	50.00	0	

150	PERSONAL PROPERTY	#Pcls.	Assessed Value	% Ratio	True Cash Value	Remarks
151	Util. Personal	54	123,645,888	50.00	247,291,776	
152	LOSS		823,482	50.00	1,646,964	
153	SUBTOTAL		122,822,406	50.00	245,644,812	
154	ADJUSTMENT		0			
155	SUBTOTAL		122,822,406	50.00	245,644,812	
156	NEW		22,116,582	50.00	44,233,164	
157					0	
158	TOTAL Util. Personal		144,938,988	50.00	289,877,976	

850	TOTAL PERSONAL	1,025	166,926,290	50.00	333,852,580	
859	Computed 50% of TCV PERSONAL		166,926,290			

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Bois Blanc Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	29	729,750	0	-950	0	728,800
300 Industrial	0	0	0	0	0	0
400 Residential	1,711	44,421,500	673,050	-165,950	874,250	44,456,750
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,740	45,151,250	673,050	-166,900	874,250	45,185,550
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	19	42,500	10,500	0	0	32,000
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	1	269,700	0	0	16,000	285,700
850 Total Personal	20	312,200	10,500	0	16,000	317,700
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	1,760	45,463,450	683,550	-166,900	890,250	45,503,250
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature 		Date 03/28/2022		Assessing Officer Printed Name Elizabeth Zabik		Certification Number R-9345

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) E-mail 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 reviewed 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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	491010	Bois Blanc Township	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%		NC
102	Loss	0	0.00%	0	
103		0	0.00%	0	
104	Adjustment	+0			
105		0	50.00%	0	
106	New	0	50.00%	0	
107					
108	Total Agricultural	0	0.00%	0	
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture	0			
200					
201	Commercial	29	729,750	49.66%	1,469,493
202	Loss	0	49.66%	0	
203		729,750	49.66%	1,469,493	
204	Adjustment	-950			
205		728,800	49.60%	1,469,493	
206	New	0	49.60%	0	
207					
208	Total Commercial	29	728,800	49.60%	1,469,493
209	Computed 50% of TCV Real Commercial	734,747		Equalization Factor	1.00000
	Recommended CEV Real Commercial	728,800			
300					
301	Industrial	0	0.00%		NC
302	Loss	0	0.00%	0	
303		0	0.00%	0	
304	Adjustment	+0			
305		0	50.00%	0	
306	New	0	50.00%	0	
307					
308	Total Industrial	0	0.00%	0	
309	Computed 50% of TCV Real Industrial	0		Equalization Factor	0.00000
	Recommended CEV Real Industrial	0			
809	Computed 50% of TCV, Total 6 Classes Real	45,325,106			
	Recommended CEV, Total 6 Classes Real	45,185,550			
859	Computed 50% of TCV, Total Personal Property	317,700			
	Recommended CEV, Total Personal Property	317,700			

County No. 490000	County Name Mackinac County	City or Township No. 491010	City or Township Name Bois Blanc Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,711	44,421,500	50.04%	88,771,982	S2
402	Loss		673,050	50.04%	1,345,024	
403			43,748,450	50.04%	87,426,958	
404	Adjustment		-165,950			
405			43,582,500	49.85%	87,426,958	
406	New		874,250	49.85%	1,753,761	
407						
408	Total Residential	1,711	44,456,750	49.85%	89,180,719	
409	Computed 50% of TCV Real Residential		44,590,360		Equalization Factor	1.00000
	Recommended CEV Real Residential		44,456,750			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			


	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	1,740	45,185,550	49.85%	90,650,212	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491010	City or Township Name Bois Blanc Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	19	42,500	50.00%	85,000	RV
252	Loss		10,500	50.00%	21,000	
253			32,000	50.00%	64,000	
254	Adjustment		+0			
255			32,000	50.00%	64,000	
256	New		0	50.00%	0	
257						
258	Total Commercial	19	32,000	50.00%	64,000	
350						
351	Industrial	0		0.00%		NC
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	1	269,700	50.00%	539,400	RV
552	Loss		0	50.00%	0	
553			269,700	50.00%	539,400	
554	Adjustment		+0			
555			269,700	50.00%	539,400	
556	New		16,000	50.00%	32,000	
557						
558	Total Utility	1	285,700	50.00%	571,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	20	317,700	50.00%	635,400	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Brevort Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	14	789,500	130,500	57,900	0	716,900
300 Industrial	4	164,400	0	13,500	0	177,900
400 Residential	903	40,935,000	107,268	1,264,868	569,900	42,662,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	921	41,888,900	237,768	1,336,268	569,900	43,557,300
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	17	38,600	0	0	5,000	43,600
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	5	1,691,800	900	0	41,300	1,732,200
850 Total Personal	22	1,730,400	900	0	46,300	1,775,800
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	943	43,619,300	238,668	1,336,268	616,200	45,333,100
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature 		Date 03/28/2022	Assessing Officer Printed Name Sherry Burd			Certification Number 7477

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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Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	491020	Brevort Township	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%		NC
102	Loss	0	0.00%	0	
103		0	0.00%	0	
104	Adjustment	+0			
105		0	50.00%	0	
106	New	0	50.00%	0	
107					
108	Total Agricultural	0	0.00%	0	
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture	0			
200					
201	Commercial	14	789,500	45.45%	1,737,074
202	Loss		130,500	45.45%	287,129
203			659,000	45.45%	1,449,945
204	Adjustment		+57,900		
205			716,900	49.44%	1,449,945
206	New		0	49.44%	0
207					
208	Total Commercial	14	716,900	49.44%	1,449,945
209	Computed 50% of TCV Real Commercial	724,973		Equalization Factor	1.00000
	Recommended CEV Real Commercial	716,900			
300					
301	Industrial	4	164,400	45.70%	359,737
302	Loss		0	45.70%	0
303			164,400	45.70%	359,737
304	Adjustment		+13,500		
305			177,900	49.45%	359,737
306	New		0	49.45%	0
307					
308	Total Industrial	4	177,900	49.45%	359,737
309	Computed 50% of TCV Real Industrial	179,869		Equalization Factor	1.00000
	Recommended CEV Real Industrial	177,900			
809	Computed 50% of TCV, Total 6 Classes Real	43,618,006			
	Recommended CEV, Total 6 Classes Real	43,557,300			
859	Computed 50% of TCV, Total Personal Property	1,775,800			
	Recommended CEV, Total Personal Property	1,775,800			

County No. 490000	County Name Mackinac County	City or Township No. 491020	City or Township Name Brevort Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	903	40,935,000	48.44%	84,506,606	S2
402	Loss		107,268	48.44%	221,445	
403			40,827,732	48.44%	84,285,161	
404	Adjustment		+1,264,868			
405			42,092,600	49.94%	84,285,161	
406	New		569,900	49.94%	1,141,169	
407						
408	Total Residential	903	42,662,500	49.94%	85,426,330	
409	Computed 50% of TCV Real Residential		42,713,165		Equalization Factor	1.00000
	Recommended CEV Real Residential		42,662,500			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

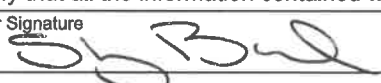
	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	921	43,557,300	49.93%	87,236,012	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491020	City or Township Name Brevort Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	17	38,600	50.00%	77,200	RV
252	Loss		0	50.00%	0	
253			38,600	50.00%	77,200	
254	Adjustment		+0			
255			38,600	50.00%	77,200	
256	New		5,000	50.00%	10,000	
257						
258	Total Commercial	17	43,600	50.00%	87,200	
350						
351	Industrial	0		0.00%		NC
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	5	1,691,800	50.00%	3,383,600	RV
552	Loss		900	50.00%	1,800	
553			1,690,900	50.00%	3,381,800	
554	Adjustment		+0			
555			1,690,900	50.00%	3,381,800	
556	New		41,300	50.00%	82,600	
557						
558	Total Utility	5	1,732,200	50.00%	3,464,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	22	1,775,800	50.00%	3,551,600	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Clark Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	7	549,700	0	13,500	0	563,200
200 Commercial	178	16,063,300	176,937	318,837	434,900	16,640,100
300 Industrial	56	5,440,700	15,600	279,500	27,100	5,731,700
400 Residential	3,153	232,509,400	1,015,319	12,846,119	2,896,300	247,236,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	3,394	254,563,100	1,207,856	13,457,956	3,358,300	270,171,500
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	147	1,579,500	532,200	0	367,500	1,414,800
350 Industrial	3	90,200	55,900	0	0	34,300
450 Residential	0	0	0	0	0	0
550 Utility	2	3,191,600	36,200	0	21,500	3,176,900
850 Total Personal	152	4,861,300	624,300	0	389,000	4,626,000
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	3,546	259,424,400	1,832,156	13,457,956	3,747,300	274,797,500
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature 		Date 03/28/2022		Assessing Officer Printed Name Sherry Burd		Certification Number 7477

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) E-mail 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 reviewed 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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	491030	Clark Township	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	7	549,700	48.46%	1,134,338 AS
102	Loss		0	48.46%	0
103			549,700	48.46%	1,134,338
104	Adjustment		+13,500		
105			563,200	49.65%	1,134,338
106	New		0	49.65%	0
107					
108	Total Agricultural	7	563,200	49.65%	1,134,338
109	Computed 50% of TCV Real Agriculture	567,169		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	563,200			
200					
201	Commercial	178	16,063,300	48.81%	32,909,855 AS
202	Loss		176,937	48.81%	362,502
203			15,886,363	48.81%	32,547,353
204	Adjustment		+318,837		
205			16,205,200	49.79%	32,547,353
206	New		434,900	49.79%	873,469
207					
208	Total Commercial	178	16,640,100	49.79%	33,420,822
209	Computed 50% of TCV Real Commercial	16,710,411		Equalization Factor	1.00000
	Recommended CEV Real Commercial	16,640,100			
300					
301	Industrial	56	5,440,700	46.96%	11,585,818 AS
302	Loss		15,600	46.96%	33,220
303			5,425,100	46.96%	11,552,598
304	Adjustment		+279,500		
305			5,704,600	49.38%	11,552,598
306	New		27,100	49.38%	54,881
307					
308	Total Industrial	56	5,731,700	49.38%	11,607,479
309	Computed 50% of TCV Real Industrial	5,803,740		Equalization Factor	1.00000
	Recommended CEV Real Industrial	5,731,700			
809	Computed 50% of TCV, Total 6 Classes Real	270,376,511			
	Recommended CEV, Total 6 Classes Real	270,171,500			
859	Computed 50% of TCV, Total Personal Property	4,626,000			
	Recommended CEV, Total Personal Property	4,626,000			

County No. 490000	County Name Mackinac County	City or Township No. 491030	City or Township Name Clark Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	3,153	232,509,400	47.36%	490,940,456	S2
402	Loss		1,015,319	47.36%	2,143,832	
403			231,494,081	47.36%	488,796,624	
404	Adjustment		+12,846,119			
405			244,340,200	49.99%	488,796,624	
406	New		2,896,300	49.99%	5,793,759	
407						
408	Total Residential	3,153	247,236,500	49.99%	494,590,383	
409	Computed 50% of TCV Real Residential		247,295,192		Equalization Factor	1.00000
	Recommended CEV Real Residential		247,236,500			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	3,394	270,171,500	49.96%	540,753,022	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491030	City or Township Name Clark Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	147	1,579,500	50.00%	3,159,000	RV
252	Loss		532,200	50.00%	1,064,400	
253			1,047,300	50.00%	2,094,600	
254	Adjustment		+0			
255			1,047,300	50.00%	2,094,600	
256	New		367,500	50.00%	735,000	
257						
258	Total Commercial	147	1,414,800	50.00%	2,829,600	
350						
351	Industrial	3	90,200	50.00%	180,400	RV
352	Loss		55,900	50.00%	111,800	
353			34,300	50.00%	68,600	
354	Adjustment		+0			
355			34,300	50.00%	68,600	
356	New		0	50.00%	0	
357						
358	Total Industrial	3	34,300	50.00%	68,600	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	2	3,191,600	50.00%	6,383,200	RV
552	Loss		36,200	50.00%	72,400	
553			3,155,400	50.00%	6,310,800	
554	Adjustment		+0			
555			3,155,400	50.00%	6,310,800	
556	New		21,500	50.00%	43,000	
557						
558	Total Utility	2	3,176,900	50.00%	6,353,800	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	152	4,626,000	50.00%	9,252,000	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Garfield Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	193	8,886,734	47,000	514,069	66,317	9,420,120
200 Commercial	67	3,561,771	7,770	101,229	20,206	3,675,436
300 Industrial	7	563,883	0	3,672	0	567,555
400 Residential	2,780	69,417,575	187,135	3,454,442	473,724	73,158,606
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	3,047	82,429,963	241,905	4,073,412	560,247	86,821,717
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	52	133,657	25,939	0	0	107,718
350 Industrial	1	2,659,369	0	0	566,209	3,225,578
450 Residential	0	0	0	0	0	0
550 Utility	6	17,682,274	59,952	0	903,332	18,525,654
850 Total Personal	59	20,475,300	85,891	0	1,469,541	21,858,950
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	3,106	102,905,263	327,796	4,073,412	2,029,788	108,680,667
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature <i>Janeet Maki</i>		Date 04/03/2022		Assessing Officer Printed Name Janeet Maki		Certification Number 5601

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

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Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	491040	Garfield Township	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	193	8,886,734	47.23%	18,815,867 AS
102	Loss		47,000	47.23%	99,513
103			8,839,734	47.23%	18,716,354
104	Adjustment		+514,069		
105			9,353,803	49.98%	18,716,354
106	New		66,317	49.98%	132,687
107					
108	Total Agricultural	193	9,420,120	49.98%	18,849,041
109	Computed 50% of TCV Real Agriculture	9,424,521		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	9,420,120			
200					
201	Commercial	67	3,561,771	48.59%	7,330,255 AS
202	Loss		7,770	48.59%	15,991
203			3,554,001	48.59%	7,314,264
204	Adjustment		+101,229		
205			3,655,230	49.97%	7,314,264
206	New		20,206	49.97%	40,436
207					
208	Total Commercial	67	3,675,436	49.97%	7,354,700
209	Computed 50% of TCV Real Commercial	3,677,350		Equalization Factor	1.00000
	Recommended CEV Real Commercial	3,675,436			
300					
301	Industrial	7	563,883	48.75%	1,156,683 AS
302	Loss		0	48.75%	0
303			563,883	48.75%	1,156,683
304	Adjustment		+3,672		
305			567,555	49.07%	1,156,683
306	New		0	49.07%	0
307					
308	Total Industrial	7	567,555	49.07%	1,156,683
309	Computed 50% of TCV Real Industrial	578,342		Equalization Factor	1.00000
	Recommended CEV Real Industrial	567,555			
809	Computed 50% of TCV, Total 6 Classes Real	87,762,308			
	Recommended CEV, Total 6 Classes Real	86,821,717			
859	Computed 50% of TCV, Total Personal Property	21,858,950			
	Recommended CEV, Total Personal Property	21,858,950			

County No. 490000	County Name Mackinac County	City or Township No. 491040	City or Township Name Garfield Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	2,780	69,417,575	47.03%	147,602,754	S2
402	Loss		187,135	47.03%	397,906	
403			69,230,440	47.03%	147,204,848	
404	Adjustment		+3,454,442			
405			72,684,882	49.38%	147,204,848	
406	New		473,724	49.38%	959,344	
407						
408	Total Residential	2,780	73,158,606	49.38%	148,164,192	
409	Computed 50% of TCV Real Residential		74,082,096		Equalization Factor	1.00000
	Recommended CEV Real Residential		73,158,606			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	3,047	86,821,717	49.46%	175,524,616	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491040	City or Township Name Garfield Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	52	133,657	50.00%	267,314	RV
252	Loss		25,939	50.00%	51,878	
253			107,718	50.00%	215,436	
254	Adjustment		+0			
255			107,718	50.00%	215,436	
256	New		0	50.00%	0	
257						
258	Total Commercial	52	107,718	50.00%	215,436	
350						
351	Industrial	1	2,659,369	50.00%	5,318,738	RV
352	Loss		0	50.00%	0	
353			2,659,369	50.00%	5,318,738	
354	Adjustment		+0			
355			2,659,369	50.00%	5,318,738	
356	New		566,209	50.00%	1,132,418	
357						
358	Total Industrial	1	3,225,578	50.00%	6,451,156	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	6	17,682,274	50.00%	35,364,548	RV
552	Loss		59,952	50.00%	119,904	
553			17,622,322	50.00%	35,244,644	
554	Adjustment		+0			
555			17,622,322	50.00%	35,244,644	
556	New		903,332	50.00%	1,806,664	
557						
558	Total Utility	6	18,525,654	50.00%	37,051,308	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	59	21,858,950	50.00%	43,717,900	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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.**

Revised Copy

County Mackinac County				City of Township (Indicate which) Hendricks Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	15	690,800	41,600	20,200	40,600	710,000
300 Industrial	3	70,200	0	3,300	0	73,500
400 Residential	332	9,364,800	127,500	462,300	142,400	9,842,000
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	350	10,125,800	169,100	485,800	183,000	10,625,500
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	25	301,800	84,700	0	300	217,400
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	4,497,500	78,330	0	22,800	4,441,970
850 Total Personal	29	4,799,300	163,030	0	23,100	4,659,370
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	379	14,925,100	332,130	485,800	206,100	15,284,870
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature <i>E. Zabik</i>		Date 04/06/2022	Assessing Officer Printed Name <i>Elizabeth Zabik</i>		Certification Number <i>R-9345</i>	

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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Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	491050	Hendricks Township	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%		NC
102	Loss	0	0.00%	0	
103		0	0.00%	0	
104	Adjustment	+0			
105		0	50.00%	0	
106	New	0	50.00%	0	
107					
108	Total Agricultural	0	0.00%	0	
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture	0			
200					
201	Commercial	15	690,800	48.45%	1,425,800
202	Loss		41,600	48.45%	85,862
203			649,200	48.45%	1,339,938
204	Adjustment		+20,200		
205			669,400	49.96%	1,339,938
206	New		40,600	49.96%	81,265
207					
208	Total Commercial	15	710,000	49.96%	1,421,203
209	Computed 50% of TCV Real Commercial	710,602		Equalization Factor	1.00000
	Recommended CEV Real Commercial	710,000			
300					
301	Industrial	3	70,200	47.10%	149,045
302	Loss		0	47.10%	0
303			70,200	47.10%	149,045
304	Adjustment		+3,300		
305			73,500	49.31%	149,045
306	New		0	49.31%	0
307					
308	Total Industrial	3	73,500	49.31%	149,045
309	Computed 50% of TCV Real Industrial	74,523		Equalization Factor	1.00000
	Recommended CEV Real Industrial	73,500			
809	Computed 50% of TCV, Total 6 Classes Real	10,686,782			
	Recommended CEV, Total 6 Classes Real	10,625,500			
859	Computed 50% of TCV, Total Personal Property	4,659,370			
	Recommended CEV, Total Personal Property	4,659,370			

County No. 490000	County Name Mackinac County	City or Township No. 491050	City or Township Name Hendricks Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	332	9,364,800	47.33%	19,786,182	AS
402	Loss		127,500	47.33%	269,385	
403			9,237,300	47.33%	19,516,797	
404	Adjustment		+462,300			
405			9,699,600	49.70%	19,516,797	
406	New		142,400	49.70%	286,519	
407						
408	Total Residential	332	9,842,000	49.70%	19,803,316	
409	Computed 50% of TCV Real Residential		9,901,658		Equalization Factor	1.00000
	Recommended CEV Real Residential		9,842,000			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	350	10,625,500	49.71%	21,373,564	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491050	City or Township Name Hendricks Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	25	301,800	50.00%	603,600	RV
252	Loss		84,700	50.00%	169,400	
253			217,100	50.00%	434,200	
254	Adjustment		+0			
255			217,100	50.00%	434,200	
256	New		300	50.00%	600	
257						
258	Total Commercial	25	217,400	50.00%	434,800	
350						
351	Industrial	0		0.00%		NC
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	4	4,497,500	50.00%	8,995,000	RV
552	Loss		78,330	50.00%	156,660	
553			4,419,170	50.00%	8,838,340	
554	Adjustment		+0			
555			4,419,170	50.00%	8,838,340	
556	New		22,800	50.00%	45,600	
557						
558	Total Utility	4	4,441,970	50.00%	8,883,940	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	29	4,659,370	50.00%	9,318,740	1.00000

2022 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 UNIT "006"

REAL PROPERTY	Parcel Count	2021 Board of Review	Loss	(+ / -) Adjustment	New	2022 Board of Review	Does Not Cross Foot (*)
100 Agricultural	0	0	0	0	0	0	
200 Commercial	7	236,300	0	1,700	1,600	239,600	
300 Industrial	5	372,100	0	23,500	0	395,600	
400 Residential	430	12,588,000	1,465	895,466	72,699	13,554,700	
500 Timber - Cutover	24	870,600	0	-12,300	0	858,300	
600 Developmental	0	0	0	0	0	0	
800 TOTAL REAL	466	14,067,000	1,465	908,366	74,299	15,048,200	
PERSONAL PROPERTY	Parcel Count	2021 Board of Review	Loss	(+ / -) Adjustment	New	2022 Board of Review	Does Not Cross Foot (*)
150 Agricultural	0	0	0	0	0	0	
250 Commercial	14	1,800	0	0	0	1,800	
350 Industrial	1	41,600	5,000	0	0	36,600	
450 Residential	0	0	0	0	0	0	
550 Utility	5	4,987,000	30,600	0	4,300	4,960,700	
850 TOTAL PERSONAL	20	5,030,400	35,600	0	4,300	4,999,100	
TOTAL REAL & PERSONAL	486	19,097,400	37,065	908,366	78,599	20,047,300	

CERTIFICATION

Assessor Printed Name <u>JU ZANNE NELSON</u>	Certificate Number R-7259
Assessor Officer Signature <u>Ju Zanne Nelson</u>	Date 03/23/2022

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.

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Hudson Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	7	236,300	0	1,700	1,600	239,600
300 Industrial	5	372,100	0	23,500	0	395,600
400 Residential	430	12,588,000	1,465	895,466	72,699	13,554,700
500 Timber - Cutover	24	870,600	0	-12,300	0	858,300
600 Developmental	0	0	0	0	0	0
800 Total Real	466	14,067,000	1,465	908,366	74,299	15,048,200
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	14	1,800	0	0	0	1,800
350 Industrial	1	41,600	5,000	0	0	36,600
450 Residential	0	0	0	0	0	0
550 Utility	5	4,987,000	30,600	0	4,300	4,960,700
850 Total Personal	20	5,030,400	35,600	0	4,300	4,999,100
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	486	19,097,400	37,065	908,366	78,599	20,047,300
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature			Date 04/03/2022	Assessing Officer Printed Name		Certification Number

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) E-mail 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 reviewed 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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study		
County No. 490000			County Name Mackinac County		City or Township No. 491060
City or Township Name Hudson Township		Year 2022			

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	0	0.00%		NC	
102	Loss	0	0.00%	0		
103		0	0.00%	0		
104	Adjustment	+0				
105		0	50.00%	0		
106	New	0	50.00%	0		
107						
108	Total Agricultural	0	0.00%	0		
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000	
	Recommended CEV Real Agriculture	0				
200						
201	Commercial	7	236,300	49.56%	476,796	AS
202	Loss	0	49.56%	0		
203		236,300	49.56%	476,796		
204	Adjustment	+1,700				
205		238,000	49.92%	476,796		
206	New	1,600	49.92%	3,205		
207						
208	Total Commercial	7	239,600	49.92%	480,001	
209	Computed 50% of TCV Real Commercial	240,001		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	239,600				
300						
301	Industrial	5	372,100	46.84%	794,406	AS
302	Loss	0	46.84%	0		
303		372,100	46.84%	794,406		
304	Adjustment	+23,500				
305		395,600	49.80%	794,406		
306	New	0	49.80%	0		
307						
308	Total Industrial	5	395,600	49.80%	794,406	
309	Computed 50% of TCV Real Industrial	397,203		Equalization Factor	1.00000	
	Recommended CEV Real Industrial	395,600				
809	Computed 50% of TCV, Total 6 Classes Real	15,153,102				
	Recommended CEV, Total 6 Classes Real	15,048,200				
859	Computed 50% of TCV, Total Personal Property	4,999,100				
	Recommended CEV, Total Personal Property	4,999,100				

County No. 490000	County Name Mackinac County	City or Township No. 491060	City or Township Name Hudson Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	430	12,588,000	46.33%	27,170,300	AS
402	Loss		1,465	46.33%	3,162	
403			12,586,535	46.33%	27,167,138	
404	Adjustment		+895,466			
405			13,482,001	49.63%	27,167,138	
406	New		72,699	49.63%	146,482	
407						
408	Total Residential	430	13,554,700	49.63%	27,313,620	
409	Computed 50% of TCV Real Residential		13,656,810		Equalization Factor	1.00000
	Recommended CEV Real Residential		13,554,700			
500						
501	Timber-Cutover	24	870,600	50.67%	1,718,176	AS
502	Loss		0	50.67%	0	
503			870,600	50.67%	1,718,176	
504	Adjustment		-12,300			
505			858,300	49.95%	1,718,176	
506	New		0	49.95%	0	
507						
508	Total Timber-C.O.	24	858,300	49.95%	1,718,176	
509	Computed 50% of TCV Real Timber-C.O.		859,088		Equalization Factor	1.00000
	Recommended CEV Real Timber-C.O.		858,300			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	466	15,048,200	49.65%	30,306,203	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491060	City or Township Name Hudson Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	14	1,800	50.00%	3,600	RV
252	Loss		0	50.00%	0	
253			1,800	50.00%	3,600	
254	Adjustment		+0			
255			1,800	50.00%	3,600	
256	New		0	50.00%	0	
257						
258	Total Commercial	14	1,800	50.00%	3,600	
350						
351	Industrial	1	41,600	50.00%	83,200	RV
352	Loss		5,000	50.00%	10,000	
353			36,600	50.00%	73,200	
354	Adjustment		+0			
355			36,600	50.00%	73,200	
356	New		0	50.00%	0	
357						
358	Total Industrial	1	36,600	50.00%	73,200	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	5	4,987,000	50.00%	9,974,000	RV
552	Loss		30,600	50.00%	61,200	
553			4,956,400	50.00%	9,912,800	
554	Adjustment		+0			
555			4,956,400	50.00%	9,912,800	
556	New		4,300	50.00%	8,600	
557						
558	Total Utility	5	4,960,700	50.00%	9,921,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	20	4,999,100	50.00%	9,998,200	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Marquette Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	61	3,312,900	143,700	53,700	42,900	3,265,800
200 Commercial	15	928,700	114,000	28,600	0	843,300
300 Industrial	3	0	0	0	103,800	103,800
400 Residential	1,166	39,816,600	703,700	1,685,800	1,738,400	42,537,100
500 Timber - Cutover	0	462,400	462,400	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,245	44,520,600	1,423,800	1,768,100	1,885,100	46,750,000
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	21	362,500	27,200	0	59,200	394,500
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	800,600	0	0	5,200	805,800
850 Total Personal	25	1,163,100	27,200	0	64,400	1,200,300
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	1,270	45,683,700	1,451,000	1,768,100	1,949,500	47,950,300

Informational Items

No. of Exempt Parcels: _____ Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o: _____

CERTIFICATION

I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.

Assessing Officer Signature <i>Katie L. Van Eenennaam-Carpenter</i>	Date 03/28/2022	Assessing Officer Printed Name <i>Katie L. Van Eenennaam-Carpenter</i>	Certification Number <i>R-9121</i>
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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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Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY			
Real Property Codes:		Personal Property Codes:	
AS: Appraisal Study	ES: Estimated (L-4023)	AU: Audit	CS: County Study
NW: New Class	RA: Complete Reappraisal	ES: Estimated (L-4023)	NW: New Class
S1: One Year Study	S2: Two Year Study	RV: Record Verification	

County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	61	3,312,900	48.81%	6,787,339	AS
102	Loss		143,700	48.81%	294,407	
103			3,169,200	48.81%	6,492,932	
104	Adjustment		+53,700			
105			3,222,900	49.64%	6,492,932	
106	New		42,900	49.64%	86,422	
107						
108	Total Agricultural	61	3,265,800	49.64%	6,579,354	
109	Computed 50% of TCV Real Agriculture		3,289,677		Equalization Factor	1.00000
	Recommended CEV Real Agriculture		3,265,800			
200						
201	Commercial	15	928,700	48.06%	1,932,376	AS
202	Loss		114,000	48.06%	237,203	
203			814,700	48.06%	1,695,173	
204	Adjustment		+28,600			
205			843,300	49.75%	1,695,173	
206	New		0	49.75%	0	
207						
208	Total Commercial	15	843,300	49.75%	1,695,173	
209	Computed 50% of TCV Real Commercial		847,587		Equalization Factor	1.00000
	Recommended CEV Real Commercial		843,300			
300						
301	Industrial	3		0.00%		NC
302	Loss		0	0.00%	0	
303			0	0.00%	0	
304	Adjustment		+0			
305			0	50.00%	0	
306	New		103,800	50.00%	207,600	
307						
308	Total Industrial	3	103,800	50.00%	207,600	
309	Computed 50% of TCV Real Industrial		103,800		Equalization Factor	1.00000
	Recommended CEV Real Industrial		103,800			
809	Computed 50% of TCV, Total 6 Classes Real		46,808,518			
	Recommended CEV, Total 6 Classes Real		46,750,000			
859	Computed 50% of TCV, Total Personal Property		1,200,300			
	Recommended CEV, Total Personal Property		1,200,300			

County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,166	39,816,600	47.90%	83,124,426	S2
402	Loss		703,700	47.90%	1,469,102	
403			39,112,900	47.90%	81,655,324	
404	Adjustment		+1,685,800			
405			40,798,700	49.96%	81,655,324	
406	New		1,738,400	49.96%	3,479,584	
407						
408	Total Residential	1,166	42,537,100	49.96%	85,134,908	
409	Computed 50% of TCV Real Residential		42,567,454		Equalization Factor	1.00000
	Recommended CEV Real Residential		42,537,100			
500						
501	Timber-Cutover	0	462,400	51.46%	898,562	AS
502	Loss		462,400	51.46%	898,562	
503			0	51.46%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			


	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	1,245	46,750,000	49.94%	93,617,035	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	21	362,500	50.00%	725,000	RV
252	Loss		27,200	50.00%	54,400	
253			335,300	50.00%	670,600	
254	Adjustment		+0			
255			335,300	50.00%	670,600	
256	New		59,200	50.00%	118,400	
257						
258	Total Commercial	21	394,500	50.00%	789,000	
350						
351	Industrial	0		0.00%		NC
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	4	800,600	50.00%	1,601,200	RV
552	Loss		0	50.00%	0	
553			800,600	50.00%	1,601,200	
554	Adjustment		+0			
555			800,600	50.00%	1,601,200	
556	New		5,200	50.00%	10,400	
557						
558	Total Utility	4	805,800	50.00%	1,611,600	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	25	1,200,300	50.00%	2,400,600	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Moran Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	141	12,272,600	256,100	512,400	455,500	12,984,400
300 Industrial	38	9,088,600	0	130,200	314,200	9,533,000
400 Residential	1,483	78,724,900	410,900	3,452,800	1,234,700	83,001,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,662	100,086,100	667,000	4,095,400	2,004,400	105,518,900
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	78	935,700	152,800	0	73,300	856,200
350 Industrial	3	1,798,500	27,400	0	0	1,771,100
450 Residential	0	0	0	0	0	0
550 Utility	8	74,314,900	26,000	0	12,043,100	86,332,000
850 Total Personal	89	77,049,100	206,200	0	12,116,400	88,959,300
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	1,751	177,135,200	873,200	4,095,400	14,120,800	194,478,200
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature 			Date 03/29/2022		Assessing Officer Printed Name Edward K. VanderVries	
					Certification Number R-7530	

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) E-mail 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 reviewed 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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study		
County No. 490000			County Name Mackinac County		City or Township No. 491080
City or Township Name Moran Township		Year 2022			

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	0	0.00%		NC	
102	Loss	0	0.00%	0		
103		0	0.00%	0		
104	Adjustment	+0				
105		0	50.00%	0		
106	New	0	50.00%	0		
107						
108	Total Agricultural	0	0.00%	0		
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000	
	Recommended CEV Real Agriculture	0				
200						
201	Commercial	141	12,272,600	47.60%	25,782,773	AS
202	Loss	256,100	47.60%	538,025		
203		12,016,500	47.60%	25,244,748		
204	Adjustment	+512,400				
205		12,528,900	49.63%	25,244,748		
206	New	455,500	49.63%	917,792		
207						
208	Total Commercial	141	12,984,400	49.63%	26,162,540	
209	Computed 50% of TCV Real Commercial	13,081,270		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	12,984,400				
300						
301	Industrial	38	9,088,600	48.81%	18,619,632	AS
302	Loss	0	48.81%	0		
303		9,088,600	48.81%	18,619,632		
304	Adjustment	+130,200				
305		9,218,800	49.51%	18,619,632		
306	New	314,200	49.51%	634,619		
307						
308	Total Industrial	38	9,533,000	49.51%	19,254,251	
309	Computed 50% of TCV Real Industrial	9,627,126		Equalization Factor	1.00000	
	Recommended CEV Real Industrial	9,533,000				
809	Computed 50% of TCV, Total 6 Classes Real	106,530,179				
	Recommended CEV, Total 6 Classes Real	105,518,900				
859	Computed 50% of TCV, Total Personal Property	88,959,300				
	Recommended CEV, Total Personal Property	88,959,300				

County No. 490000	County Name Mackinac County	City or Township No. 491080	City or Township Name Moran Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,483	78,724,900	47.42%	166,016,238	S2
402	Loss		410,900	47.42%	866,512	
403			78,314,000	47.42%	165,149,726	
404	Adjustment		+3,452,800			
405			81,766,800	49.51%	165,149,726	
406	New		1,234,700	49.51%	2,493,840	
407						
408	Total Residential	1,483	83,001,500	49.51%	167,643,566	
409	Computed 50% of TCV Real Residential		83,821,783		Equalization Factor	1.00000
	Recommended CEV Real Residential		83,001,500			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

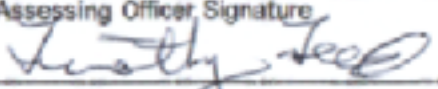
	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	1,662	105,518,900	49.53%	213,060,357	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491080	City or Township Name Moran Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	78	935,700	50.00%	1,871,400	RV
252	Loss		152,800	50.00%	305,600	
253			782,900	50.00%	1,565,800	
254	Adjustment		+0			
255			782,900	50.00%	1,565,800	
256	New		73,300	50.00%	146,600	
257						
258	Total Commercial	78	856,200	50.00%	1,712,400	
350						
351	Industrial	3	1,798,500	50.00%	3,597,000	RV
352	Loss		27,400	50.00%	54,800	
353			1,771,100	50.00%	3,542,200	
354	Adjustment		+0			
355			1,771,100	50.00%	3,542,200	
356	New		0	50.00%	0	
357						
358	Total Industrial	3	1,771,100	50.00%	3,542,200	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	8	74,314,900	50.00%	148,629,800	RV
552	Loss		26,000	50.00%	52,000	
553			74,288,900	50.00%	148,577,800	
554	Adjustment		+0			
555			74,288,900	50.00%	148,577,800	
556	New		12,043,100	50.00%	24,086,200	
557						
558	Total Utility	8	86,332,000	50.00%	172,664,000	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	89	88,959,300	50.00%	177,918,600	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 (Indicate which) Newton Township			
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	27	1,353,400	0	170,200	0	1,523,600
200 Commercial	28	1,548,000	0	144,200	0	1,692,200
300 Industrial	32	4,217,200	0	154,900	296,000	4,668,100
400 Residential	1,020	33,085,500	151,000	2,130,600	652,900	35,718,000
500 Timber - Cutover	65	2,335,300	103,600	144,000	0	2,375,700
600 Developmental	0	0	0	0	0	0
800 Total Real	1,172	42,539,400	254,600	2,743,900	948,900	45,977,600
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	35	0	0	0	129,100	129,100
350 Industrial	2	1,155,200	1,155,200	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	6	0	0	0	8,380,100	8,380,100
850 Total Personal	43	1,155,200	1,155,200	0	8,509,200	8,509,200
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	1,215	43,694,600	1,409,800	2,743,900	9,458,100	54,486,800
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature 		Date 04/05/2022	Assessing Officer Printed Name TIMOTHY TEED		Certification Number R-9669	

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 manner:

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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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	491090	Newton Township	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	27	1,353,400	44.32%	3,053,700 AS
102	Loss		0	44.32%	0
103			1,353,400	44.32%	3,053,700
104	Adjustment		+170,200		
105			1,523,600	49.89%	3,053,700
106	New		0	49.89%	0
107					
108	Total Agricultural	27	1,523,600	49.89%	3,053,700
109	Computed 50% of TCV Real Agriculture	1,526,850		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	1,523,600			
200					
201	Commercial	28	1,548,000	45.52%	3,400,703 AS
202	Loss		0	45.52%	0
203			1,548,000	45.52%	3,400,703
204	Adjustment		+144,200		
205			1,692,200	49.76%	3,400,703
206	New		0	49.76%	0
207					
208	Total Commercial	28	1,692,200	49.76%	3,400,703
209	Computed 50% of TCV Real Commercial	1,700,352		Equalization Factor	1.00000
	Recommended CEV Real Commercial	1,692,200			
300					
301	Industrial	32	4,217,200	47.32%	8,912,088 AS
302	Loss		0	47.32%	0
303			4,217,200	47.32%	8,912,088
304	Adjustment		+154,900		
305			4,372,100	49.06%	8,912,088
306	New		296,000	49.06%	603,343
307					
308	Total Industrial	32	4,668,100	49.06%	9,515,431
309	Computed 50% of TCV Real Industrial	4,757,716		Equalization Factor	1.00000
	Recommended CEV Real Industrial	4,668,100			
809	Computed 50% of TCV, Total 6 Classes Real	46,111,965			
	Recommended CEV, Total 6 Classes Real	45,977,600			
859	Computed 50% of TCV, Total Personal Property	8,509,200			
	Recommended CEV, Total Personal Property	8,509,200			

County No. 490000	County Name Mackinac County	City or Township No. 491090	City or Township Name Newton Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,020	33,085,500	46.92%	70,514,706	S2
402	Loss		151,000	46.92%	321,824	
403			32,934,500	46.92%	70,192,882	
404	Adjustment		+2,130,600			
405			35,065,100	49.96%	70,192,882	
406	New		652,900	49.96%	1,306,845	
407						
408	Total Residential	1,020	35,718,000	49.96%	71,499,727	
409	Computed 50% of TCV Real Residential		35,749,864		Equalization Factor	1.00000
	Recommended CEV Real Residential		35,718,000			
500						
501	Timber-Cutover	65	2,335,300	46.94%	4,975,075	AS
502	Loss		103,600	46.94%	220,707	
503			2,231,700	46.94%	4,754,368	
504	Adjustment		+144,000			
505			2,375,700	49.97%	4,754,368	
506	New		0	49.97%	0	
507						
508	Total Timber-C.O.	65	2,375,700	49.97%	4,754,368	
509	Computed 50% of TCV Real Timber-C.O.		2,377,184		Equalization Factor	1.00000
	Recommended CEV Real Timber-C.O.		2,375,700			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	1,172	45,977,600	49.85%	92,223,929	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491090	City or Township Name Newton Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	35		0.00%	0	RV
252	Loss		0	0.00%	0	
253			0	0.00%	0	
254	Adjustment		+0			
255			0	50.00%	0	
256	New		129,100	50.00%	258,200	
257						
258	Total Commercial	35	129,100	50.00%	258,200	
350						
351	Industrial	2	1,155,200	50.00%	2,310,400	RV
352	Loss		1,155,200	50.00%	2,310,400	
353			0	50.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	2	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	6	0	0.00%	0	RV
552	Loss		0	0.00%	0	
553			0	0.00%	0	
554	Adjustment		+0			
555			0	50.00%	0	
556	New		8,380,100	50.00%	16,760,200	
557						
558	Total Utility	6	8,380,100	50.00%	16,760,200	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	43	8,509,200	50.00%	17,018,400	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Portage Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	20	741,200	0	-24,700	0	716,500
200 Commercial	76	6,280,100	207,500	831,300	165,300	7,069,200
300 Industrial	0	0	0	0	0	0
400 Residential	1,969	84,138,200	508,100	9,967,200	1,225,000	94,822,300
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	2,065	91,159,500	715,600	10,773,800	1,390,300	102,608,000
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	78	96,500	43,800	0	0	52,700
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	2	1,139,900	0	0	17,600	1,157,500
850 Total Personal	80	1,236,400	43,800	0	17,600	1,210,200
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	2,145	92,395,900	759,400	10,773,800	1,407,900	103,818,200
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature <i>Paula M. Fillman</i>		Date 04/06/2022	Assessing Officer Printed Name <i>Paula M. Fillman</i>		Certification Number <i>R-9279</i>	

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) E-mail 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 reviewed 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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	491100	Portage Township	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	20	741,200	51.20%	1,447,656	AS
102	Loss		0	51.20%	0	
103			741,200	51.20%	1,447,656	
104	Adjustment		-24,700			
105			716,500	49.49%	1,447,656	
106	New		0	49.49%	0	
107						
108	Total Agricultural	20	716,500	49.49%	1,447,656	
109	Computed 50% of TCV Real Agriculture	723,828		Equalization Factor	1.00000	
	Recommended CEV Real Agriculture	716,500				
200						
201	Commercial	76	6,280,100	44.25%	14,192,316	AS
202	Loss		207,500	44.25%	468,927	
203			6,072,600	44.25%	13,723,389	
204	Adjustment		+831,300			
205			6,903,900	50.31%	13,723,389	
206	New		165,300	50.31%	328,563	
207						
208	Total Commercial	76	7,069,200	50.31%	14,051,952	
209	Computed 50% of TCV Real Commercial	7,025,976		Equalization Factor	0.99389	
	Recommended CEV Real Commercial	7,025,976				
300						
301	Industrial	0		0.00%		NC
302	Loss		0	0.00%	0	
303			0	0.00%	0	
304	Adjustment		+0			
305			0	50.00%	0	
306	New		0	50.00%	0	
307						
308	Total Industrial	0	0	0.00%	0	
309	Computed 50% of TCV Real Industrial	0		Equalization Factor	0.00000	
	Recommended CEV Real Industrial	0				
809	Computed 50% of TCV, Total 6 Classes Real	102,860,507				
	Recommended CEV, Total 6 Classes Real	102,564,776				
859	Computed 50% of TCV, Total Personal Property	1,210,200				
	Recommended CEV, Total Personal Property	1,210,200				

County No. 490000	County Name Mackinac County	City or Township No. 491100	City or Township Name Portage Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,969	84,138,200	44.54%	188,904,805	S2
402	Loss		508,100	44.54%	1,140,772	
403			83,630,100	44.54%	187,764,033	
404	Adjustment		+9,967,200			
405			93,597,300	49.85%	187,764,033	
406	New		1,225,000	49.85%	2,457,372	
407						
408	Total Residential	1,969	94,822,300	49.85%	190,221,405	
409	Computed 50% of TCV Real Residential		95,110,703		Equalization Factor	1.00000
	Recommended CEV Real Residential		94,822,300			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	2,065	102,608,000	49.88%	205,721,013	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491100	City or Township Name Portage Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	78	96,500	50.00%	193,000	RV
252	Loss		43,800	50.00%	87,600	
253			52,700	50.00%	105,400	
254	Adjustment		+0			
255			52,700	50.00%	105,400	
256	New		0	50.00%	0	
257						
258	Total Commercial	78	52,700	50.00%	105,400	
350						
351	Industrial	0		0.00%		NC
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	2	1,139,900	50.00%	2,279,800	RV
552	Loss		0	50.00%	0	
553			1,139,900	50.00%	2,279,800	
554	Adjustment		+0			
555			1,139,900	50.00%	2,279,800	
556	New		17,600	50.00%	35,200	
557						
558	Total Utility	2	1,157,500	50.00%	2,315,000	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	80	1,210,200	50.00%	2,420,400	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Saint Ignace Township		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	39	2,416,400	14,500	-49,200	200	2,352,900
300 Industrial	4	118,800	0	11,600	25,900	156,300
400 Residential	1,034	35,218,600	98,300	5,719,100	229,900	41,069,300
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,077	37,753,800	112,800	5,681,500	256,000	43,578,500
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	47	681,326	81,400	0	140,574	740,500
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	6	12,159,400	574,800	0	23,100	11,607,700
850 Total Personal	53	12,840,726	656,200	0	163,674	12,348,200
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	1,130	50,594,526	769,000	5,681,500	419,674	55,926,700
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature <i>Katie L. Van Eenennaam-Carpenter</i>		Date 03/29/2022	Assessing Officer Printed Name <i>Katie L. Van Eenennaam-Carpenter</i>		Certification Number <i>R-9121</i>	

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) E-mail 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 reviewed 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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY						
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study		Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification	
CS: County Study NW: New Class						
County No.	County Name	City or Township No.	City or Township Name	Year		
490000	Mackinac County	491110	Saint Ignace Township	2022		

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	0	0.00%		NC	
102	Loss	0	0.00%	0		
103		0	0.00%	0		
104	Adjustment	+0				
105		0	50.00%	0		
106	New	0	50.00%	0		
107						
108	Total Agricultural	0	0.00%	0		
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000	
	Recommended CEV Real Agriculture	0				
200						
201	Commercial	39	2,416,400	51.00%	4,738,039	AS
202	Loss	14,500	51.00%	28,431		
203		2,401,900	51.00%	4,709,608		
204	Adjustment	-49,200				
205		2,352,700	49.96%	4,709,608		
206	New	200	49.96%	400		
207						
208	Total Commercial	39	2,352,900	49.96%	4,710,008	
209	Computed 50% of TCV Real Commercial	2,355,004		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	2,352,900				
300						
301	Industrial	4	118,800	45.50%	261,099	AS
302	Loss	0	45.50%	0		
303		118,800	45.50%	261,099		
304	Adjustment	+11,600				
305		130,400	49.94%	261,099		
306	New	25,900	49.94%	51,862		
307						
308	Total Industrial	4	156,300	49.94%	312,961	
309	Computed 50% of TCV Real Industrial	156,481		Equalization Factor	1.00000	
	Recommended CEV Real Industrial	156,300				
809	Computed 50% of TCV, Total 6 Classes Real	43,819,100				
	Recommended CEV, Total 6 Classes Real	43,578,500				
859	Computed 50% of TCV, Total Personal Property	12,348,200				
	Recommended CEV, Total Personal Property	12,348,200				

County No. 490000	County Name Mackinac County	City or Township No. 491110	City or Township Name Saint Ignace Township	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,034	35,218,600	42.75%	82,382,690	S2
402	Loss		98,300	42.75%	229,942	
403			35,120,300	42.75%	82,152,748	
404	Adjustment		+5,719,100			
405			40,839,400	49.71%	82,152,748	
406	New		229,900	49.71%	462,482	
407						
408	Total Residential	1,034	41,069,300	49.71%	82,615,230	
409	Computed 50% of TCV Real Residential		41,307,615		Equalization Factor	1.00000
	Recommended CEV Real Residential		41,069,300			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			


	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	1,077	43,578,500	49.73%	87,638,199	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491110	City or Township Name Saint Ignace Township	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	47	681,326	50.00%	1,362,652	RV
252	Loss		81,400	50.00%	162,800	
253			599,926	50.00%	1,199,852	
254	Adjustment		+0			
255			599,926	50.00%	1,199,852	
256	New		140,574	50.00%	281,148	
257						
258	Total Commercial	47	740,500	50.00%	1,481,000	
350						
351	Industrial	0		0.00%		NC
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	6	12,159,400	50.00%	24,318,800	RV
552	Loss		574,800	50.00%	1,149,600	
553			11,584,600	50.00%	23,169,200	
554	Adjustment		+0			
555			11,584,600	50.00%	23,169,200	
556	New		23,100	50.00%	46,200	
557						
558	Total Utility	6	11,607,700	50.00%	23,215,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	53	12,348,200	50.00%	24,696,400	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Mackinac Island City		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	333	166,728,650	1,935,000	8,192,800	2,664,300	175,650,750
300 Industrial	0	0	0	0	0	0
400 Residential	889	202,920,900	1,334,700	708,950	1,563,900	203,859,050
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,222	369,649,550	3,269,700	8,901,750	4,228,200	379,509,800
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	210	9,203,997	587,461	0	1,459,970	10,076,506
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	1	886,414	0	0	50	886,464
850 Total Personal	211	10,090,411	587,461	0	1,460,020	10,962,970
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	1,433	379,739,961	3,857,161	8,901,750	5,688,220	390,472,770
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature 		Date 04/04/2022	Assessing Officer Printed Name Joseph C. Stakoe, MAAO, CPPE			Certification Number R-7192

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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Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	492010	Mackinac Island City	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	0	0.00%		NC	
102	Loss	0	0.00%	0		
103		0	0.00%	0		
104	Adjustment	+0				
105		0	50.00%	0		
106	New	0	50.00%	0		
107						
108	Total Agricultural	0	0.00%	0		
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000	
	Recommended CEV Real Agriculture	0				
200						
201	Commercial	333	166,728,650	47.40%	351,748,207	AS
202	Loss		1,935,000	47.40%	4,082,278	
203			164,793,650	47.40%	347,665,929	
204	Adjustment		+8,192,800			
205			172,986,450	49.76%	347,665,929	
206	New		2,664,300	49.76%	5,354,301	
207						
208	Total Commercial	333	175,650,750	49.76%	353,020,230	
209	Computed 50% of TCV Real Commercial	176,510,115		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	175,650,750				
300						
301	Industrial	0	0.00%		NC	
302	Loss		0	0.00%	0	
303			0	0.00%	0	
304	Adjustment		+0			
305			0	50.00%	0	
306	New		0	50.00%	0	
307						
308	Total Industrial	0	0.00%	0		
309	Computed 50% of TCV Real Industrial	0		Equalization Factor	0.00000	
	Recommended CEV Real Industrial	0				
809	Computed 50% of TCV, Total 6 Classes Real	382,288,815				
	Recommended CEV, Total 6 Classes Real	379,509,800				
859	Computed 50% of TCV, Total Personal Property	10,962,970				
	Recommended CEV, Total Personal Property	10,962,970				

County No. 490000	County Name Mackinac County	City or Township No. 492010	City or Township Name Mackinac Island City	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	889	202,920,900	49.36%	411,103,930	S2
402	Loss		1,334,700	49.36%	2,704,011	
403			201,586,200	49.36%	408,399,919	
404	Adjustment		+708,950			
405			202,295,150	49.53%	408,399,919	
406	New		1,563,900	49.53%	3,157,480	
407						
408	Total Residential	889	203,859,050	49.53%	411,557,399	
409	Computed 50% of TCV Real Residential		205,778,700		Equalization Factor	1.00000
	Recommended CEV Real Residential		203,859,050			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

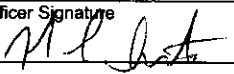
	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	1,222	379,509,800	49.64%	764,577,629	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 492010	City or Township Name Mackinac Island City	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	210	9,203,997	50.00%	18,407,994	RV
252	Loss		587,461	50.00%	1,174,922	
253			8,616,536	50.00%	17,233,072	
254	Adjustment		+0			
255			8,616,536	50.00%	17,233,072	
256	New		1,459,970	50.00%	2,919,940	
257						
258	Total Commercial	210	10,076,506	50.00%	20,153,012	
350						
351	Industrial	0		0.00%		NC
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	1	886,414	50.00%	1,772,828	RV
552	Loss		0	50.00%	0	
553			886,414	50.00%	1,772,828	
554	Adjustment		+0			
555			886,414	50.00%	1,772,828	
556	New		50	50.00%	100	
557						
558	Total Utility	1	886,464	50.00%	1,772,928	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	211	10,962,970	50.00%	21,925,940	1.00000

2022 Report of Assessment Roll Changes and Classification

INSTRUCTIONS: 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 PA 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 of Township (Indicate which) Saint Ignace City		
Real Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	270	34,921,900	23,400	3,418,700	424,700	38,741,900
300 Industrial	13	491,400	121,600	14,100	0	383,900
400 Residential	1,242	63,716,900	562,100	7,879,700	592,100	71,626,600
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,525	99,130,200	707,100	11,312,500	1,016,800	110,752,400
Personal Property	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	217	2,948,900	415,300	0	319,300	2,852,900
350 Industrial	1	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	2,024,800	16,700	0	638,200	2,646,300
850 Total Personal	222	4,973,700	432,000	0	957,500	5,499,200
Total Real and Personal	Parcel Count	2021 Board of Review	Loss	+ or (-) Adjustment	New	2022 Board of Review
	1,747	104,103,900	1,139,100	11,312,500	1,974,300	116,251,600
Informational Items						
No. of Exempt Parcels:		Amount of 2022 Loss from Charitable Exemption granted for first time in 2020 under MCL 211.7o:				
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature 		Date 03/29/2022		Assessing Officer Printed Name Nicholas Couture		Certification Number R-9512

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) E-mail 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 reviewed 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 identified 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.

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
Real Property Codes: AS: Appraisal Study NW: New Class S1: One Year Study			Personal Property Codes: AU: Audit ES: Estimated (L-4023) RV: Record Verification		
ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study			CS: County Study NW: New Class		
County No.	County Name	City or Township No.	City or Township Name	Year	
490000	Mackinac County	492020	Saint Ignace City	2022	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%		NC
102	Loss	0	0.00%	0	
103		0	0.00%	0	
104	Adjustment	+0			
105		0	50.00%	0	
106	New	0	50.00%	0	
107					
108	Total Agricultural	0	0.00%	0	
109	Computed 50% of TCV Real Agriculture	0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture	0			
200					
201	Commercial	270	34,921,900	45.52%	76,717,707
202	Loss		23,400	45.52%	51,406
203			34,898,500	45.52%	76,666,301
204	Adjustment		+3,418,700		
205			38,317,200	49.98%	76,666,301
206	New		424,700	49.98%	849,740
207					
208	Total Commercial	270	38,741,900	49.98%	77,516,041
209	Computed 50% of TCV Real Commercial	38,758,021		Equalization Factor	1.00000
	Recommended CEV Real Commercial	38,741,900			
300					
301	Industrial	13	491,400	47.60%	1,032,353
302	Loss		121,600	47.60%	255,462
303			369,800	47.60%	776,891
304	Adjustment		+14,100		
305			383,900	49.41%	776,891
306	New		0	49.41%	0
307					
308	Total Industrial	13	383,900	49.41%	776,891
309	Computed 50% of TCV Real Industrial	388,446		Equalization Factor	1.00000
	Recommended CEV Real Industrial	383,900			
809	Computed 50% of TCV, Total 6 Classes Real	111,991,648			
	Recommended CEV, Total 6 Classes Real	110,752,400			
859	Computed 50% of TCV, Total Personal Property	5,499,200			
	Recommended CEV, Total Personal Property	5,499,200			

County No. 490000	County Name Mackinac County	City or Township No. 492020	City or Township Name Saint Ignace City	Year 2022
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,242	63,716,900	43.71%	145,771,906	S2
402	Loss		562,100	43.71%	1,285,976	
403			63,154,800	43.71%	144,485,930	
404	Adjustment		+7,879,700			
405			71,034,500	49.16%	144,485,930	
406	New		592,100	49.16%	1,204,434	
407						
408	Total Residential	1,242	71,626,600	49.16%	145,690,364	
409	Computed 50% of TCV Real Residential		72,845,182		Equalization Factor	1.00000
	Recommended CEV Real Residential		71,626,600			
500						
501	Timber-Cutover	0		0.00%		NC
502	Loss		0	0.00%	0	
503			0	0.00%	0	
504	Adjustment		+0			
505			0	50.00%	0	
506	New		0	50.00%	0	
507						
508	Total Timber-C.O.	0	0	0.00%	0	
509	Computed 50% of TCV Real Timber-C.O.		0		Equalization Factor	0.00000
	Recommended CEV Real Timber-C.O.		0			
600						
601	Developmental	0		0.00%		NC
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	50.00%	0	
606	New		0	50.00%	0	
607						
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.		0		Equalization Factor	0.00000
	Recommended CEV Real Developmental		0			

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	1,525	110,752,400	49.45%	223,983,296	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 492020	City or Township Name Saint Ignace City	Year 2022
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0		0.00%		NC
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	50.00%	0	
156	New		0	50.00%	0	
157						
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	217	2,948,900	50.00%	5,897,800	RV
252	Loss		415,300	50.00%	830,600	
253			2,533,600	50.00%	5,067,200	
254	Adjustment		+0			
255			2,533,600	50.00%	5,067,200	
256	New		319,300	50.00%	638,600	
257						
258	Total Commercial	217	2,852,900	50.00%	5,705,800	
350						
351	Industrial	1	0	0.00%	0	RV
352	Loss		0	0.00%	0	
353			0	0.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	1	0	0.00%	0	
450						
451	Residential	0		0.00%		NC
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	50.00%	0	
456	New		0	50.00%	0	
457						
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	4	2,024,800	50.00%	4,049,600	RV
552	Loss		16,700	50.00%	33,400	
553			2,008,100	50.00%	4,016,200	
554	Adjustment		+0			
555			2,008,100	50.00%	4,016,200	
556	New		638,200	50.00%	1,276,400	
557						
558	Total Utility	4	2,646,300	50.00%	5,292,600	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	222	5,499,200	50.00%	10,998,400	1.00000