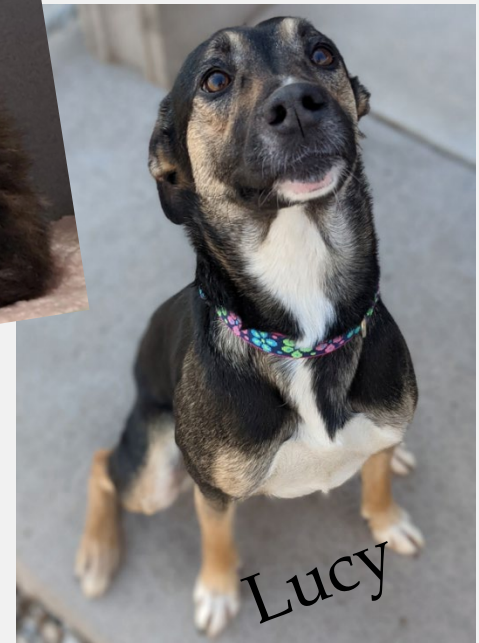




**\*See inside cover  
for details\***



## 2023 Mackinac County Equalization Report

*Received by the Mackinac County Board of Commissioners*

*April 11<sup>th</sup>, 2023*

***Taxable Values are tentative until June 26<sup>th</sup>, 2023.***

# About the cover...

The adorable furry friends shown on the front cover are available for adoption at the Mackinac County Animal Shelter.

**Maze** – 4 ½ year old female. This gorgeous and energetic girl wants to be your only pet with a fenced in yard. Maze would love to become your fur-ever fetch partner.

**Millie** – 3 year old female. This beautiful girl wants to be your only pet with a fenced in yard. Millie loves people more than life itself; it will only take one look into her soulful eyes to want to become her fur-ever family.

**Nora** – Adult female. This cutie pie wants to be an only cat. Nora has the sweetest meow and can easily be persuaded to cuddle up for an afternoon nap.

**Shirley** – Young female. This brown eyed beauty is a new intake, so we're still learning her personality and likes and dislikes.

**Kittens** – These sweet little faces aren't quite ready to fly the coop, but will be available for adoption soon! Stop at the shelter if you're in the need for a dose of cuteness, these little ones will certainly brighten your day.

**Lucy** – Young female. This tri-colored cutie arrived at the shelter with Shirley, so we're still learning her personality and what type of home would be the best fit for her.

Mackinac County Animal Shelter is located at 980 Cheeseman Road, St. Ignace, MI 49781. If you'd like to make an appointment you may call (906) 643-7646.

Adoption Hours are 10am – 2pm, seven days a week excluding county holidays.

\*\* Thank you to Shelter Administrator Donna DesJardins and Fulltime Shelter Staff Kendra Kacel for the opportunity to showcase the shelter animals on our report cover, for supplying the photos, animal bios and for caring for the animals of Mackinac County! \*\*

**Rescue**: It's not just a verb, It's a promise.

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## MACKINAC COUNTY EQUALIZATION DEPT

100 S. Marley St., Room 115

St. Ignace, Michigan 49781

Phone: (906) 643-7310 Fax: (906) 643-8123

MICHAEL GILLETT, MAAO, PPE  
Equalization Director  
(906) 643- 7313

JOLENE LARSEN, MCAO, PPE  
Appraiser  
(906) 643-7312

STEPHANIE LATOUR, MCAO, PPE  
Assessment Data Coordinator  
(906) 643-7310

April 11, 2023

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

Board Members:

This 2023 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 2023 Equalization Report presents data to support the proposed and recommended 2023 County Equalized Value for Mackinac County.

The report is divided into five sections. The Three pages after the cover are the most important pages in the report. They contain this letter of transmittal, the 2023 L-4024, and the 2023 L-4037 CBC (AD Valorem & Special Acts). The L-4024 is a tabular listing of the 2023 County Equalized Values (by local unit) for the Board of Commissioners to approve. The L-4037 CBC is a form showing the totals for the entire county. The entire Board of Commissioners signs the L-4037's to certify the County Equalized Values. The rest of the report is just in case you have troubles sleeping at night and want to be lulled into a senseless state. The cover is pretty important also, Stephanie LaTour and Jolene Larsen came up with this idea and executed it with the assistance of Shelter Administrator Donna DesJardins and fulltime shelter employee Kendra Kacel.

The recommended Ad Valorem Equalized Value of Mackinac County for 2023 is \$1,626,469,054. The 2022 Ad Valorem Equalized Value was \$1,472,988,033. The 2023 value shows an increase of \$153,481,021 or 10.42% over the 2022 State Equalized Value.

The projected 2023 Ad Valorem Taxable Value is \$1,253,814,069. This is \$83,421,898 more than the 2022 Ad Valorem Taxable Value of \$1,170,392,171. This reflects an increase of 7.13% between 2022 and 2023 Ad Valorem Taxable Values.

I respectfully request your acceptance and approval of the following 2023 Equalization Report and the 2023 County Equalized Valuation of Mackinac County.

Sincerely,



Michael D. Gillett, MAAO  
Equalization Director



# **Personal and Real Property - TOTALS**

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

Page 1 of 4

**L-4024**

Mackinac **COUNTY**

04/10/2023 09:32AM

Statement of acreage and valuation in the year 2023 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	0	50,937,300	50,937,300	338,000	338,000	51,275,300	51,275,300
Brevort Township	0	46,611,400	46,611,400	1,837,600	1,837,600	48,449,000	48,449,000
Clark Township	0	306,992,000	306,992,000	4,261,900	4,261,900	311,253,900	311,253,900
Garfield Township	0	98,431,887	98,431,887	22,980,735	22,980,735	121,412,622	121,412,622
Hendricks Township	0	11,453,850	11,453,850	4,919,600	4,919,600	16,373,450	16,373,450
Hudson Township	0	16,359,000	16,359,000	5,385,700	5,385,700	21,744,700	21,744,700
Mackinac Island City	0	409,969,950	409,969,950	11,170,102	11,170,102	421,140,052	421,140,052
Marquette Township	0	55,101,200	55,101,200	1,104,800	1,104,800	56,206,000	56,206,000
Moran Township	0	113,378,100	113,378,100	92,036,800	92,036,800	205,414,900	205,414,900
Newton Township	0	47,460,350	47,460,350	12,545,800	12,545,800	60,006,150	60,006,150
Portage Township	0	113,584,600	113,584,600	1,245,600	1,245,600	114,830,200	114,830,200
Saint Ignace City	0	127,712,180	127,712,180	7,558,500	7,558,500	135,270,680	135,270,680
Saint Ignace Township	0	51,556,200	51,556,200	11,535,900	11,535,900	63,092,100	63,092,100
<b>Totals for County</b>	0.00	1,449,548,017	1,449,548,017	176,921,037	176,921,037	1,626,469,054	1,626,469,054

Personal and Real Totals

**Equalized Valuations - REAL**Page 2 of 4**L-4024**Mackinac**COUNTY**

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

Statement of acreage and valuation in the year 2023 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		817,300		50,120,000			50,937,300
Brevort Township	22,200	960,000	184,900	45,444,300			46,611,400
Clark Township	338,300	18,034,900	6,350,400	282,268,400			306,992,000
Garfield Township	9,717,773	5,158,393	595,827	82,959,894			98,431,887
Hendricks Township		823,600	74,600	10,555,650			11,453,850
Hudson Township		312,600	407,600	14,780,800	858,000		16,359,000
Mackinac Island City		185,989,950		223,980,000			409,969,950
Marquette Township	3,453,400	891,200	228,400	50,528,200			55,101,200
Moran Township		14,144,900	11,919,700	87,313,500			113,378,100
Newton Township	1,455,300	1,773,100	4,725,200	37,067,750	2,439,000		47,460,350
Portage Township	765,100	7,543,100		105,276,400			113,584,600
Saint Ignace City		44,166,600	448,700	83,096,880			127,712,180
Saint Ignace Township		2,566,700	168,700	48,820,800			51,556,200
<b>Totals for County</b>	15,752,073	283,182,343	25,104,027	1,122,212,574	3,297,000	0	1,449,548,017

Real Property Equalized

**Assessed Valuations - REAL**Page 3 of 4**L-4024**

Mackinac

**COUNTY**

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

Statement of acreage and valuation in the year 2023 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		817,300		50,120,000			50,937,300
Brevort Township	22,200	960,000	184,900	45,444,300			46,611,400
Clark Township	338,300	18,034,900	6,350,400	282,268,400			306,992,000
Garfield Township	9,717,773	5,158,393	595,827	82,959,894			98,431,887
Hendricks Township		823,600	74,600	10,555,650			11,453,850
Hudson Township		312,600	407,600	14,780,800	858,000		16,359,000
Mackinac Island City		185,989,950		223,980,000			409,969,950
Marquette Township	3,453,400	891,200	228,400	50,528,200			55,101,200
Moran Township		14,144,900	11,919,700	87,313,500			113,378,100
Newton Township	1,455,300	1,773,100	4,725,200	37,067,750	2,439,000		47,460,350
Portage Township	765,100	7,543,100		105,276,400			113,584,600
Saint Ignace City		44,166,600	448,700	83,096,880			127,712,180
Saint Ignace Township		2,566,700	168,700	48,820,800			51,556,200
<b>Totals for County</b>	15,752,073	283,182,343	25,104,027	1,122,212,574	3,297,000	0	1,449,548,017

Real Property Assessed

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Mackinac COUNTY

WE HEREBY CERTIFY that section one column one is a true statement of the number of acres of land in each township and city in Mackinac County.

WE FURTHER CERTIFY that section one is a true statement of the value of real property and of the personal property in each township and city in Mackinac County in the year \_\_\_\_\_ as assessed and of the valuation of the real property and personal property in each township and city in said county as equalized by the Board of County Commissioners of said county.

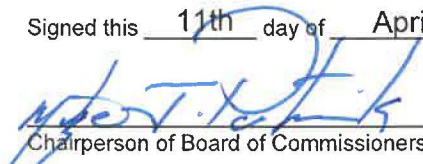
WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in Mackinac County in the year \_\_\_\_\_ as determined by the Board of County Commissioners of said county.


WE FURTHER CERTIFY that section three is a true statement of the assessed valuations, approved by the Board of Review, of real property classifications in each township and city in Mackinac County in the year 2023 as determined by the Board of County Commissioners of said county.

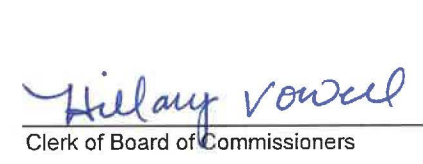
WE FURTHER CERTIFY that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

These certifications are made on the 11th day of April 2023, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this 11th day of April 2023

  
Chairperson of Board of Commissioners

  
Equalization Director

  
Clerk of Board of Commissioners

#### INSTRUCTIONS FOR COMPLETING THE 608 (L-4024) ASSESSED AND EQUALIZED VALUATIONS WORKSHEET

This form is due on or before the first Monday in May to the State Tax Commission (STC) (MCL 209.5 (2)) by attaching a signed L-4024 into the Michigan Equalization Gateway (MEG) filing cabinet and submitting the L-4024 form in the MEG county portal by following the instructions below.

The MEG system will autogenerate the L-4023 following the successful save and submission of all local uni L-4018 and L-4022AV forms by the county and the acceptance of those forms by Property Services Divisions (PSD) staff. MEG will auto-generate the L-4024 form upon the successful save and submission of the L-4023 form by the county and the acceptance of the L-4023 form by PSD staff. All data on the L-4024 is populated from the previously submitted L-4023, except for the number of acres. Counties must manually enter the assessable acreage for each local unit.

The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county shall print this PDF rendering and present it to your County Board of Commissioners for signing during their equalization session.

MCL 209.5 requires the Equalization Director and the Chairperson and Clerk of the County Board of Commissioners to sign the L-4024. After signing, scan and upload the signed form to the filing cabinet in the MEG county portal. After the paper copy of the L-4024 has been signed, scanned and uploaded to the filing cabinet in MEG, submit the L-4024 in the MEG county portal. Once submitted, the L-4024 report will be locked in MEG. To make subsequent changes please contact the Property Services Division at [equalization@michigan.gov](mailto:equalization@michigan.gov).



## 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 Michael D Gillett	Certification Number R-5725	Certification Level (MCAO, MAAO, MMAO) MAAO	Tax Year 2023
Local Unit of Government Name Mackinac County	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	15,752,073
			Real Commercial	283,182,343
			Real Industrial	25,104,027
			Real Residential	1,122,212,574
			Real Timber Cutover	3,297,000
			Real Developmental	0
			<b>TOTAL REAL PROPERTY</b>	<b>1,449,548,017</b>
			<b>TOTAL PERSONAL PROPERTY</b>	<b>176,921,037</b>
			<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>1,626,469,054</b>

### PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION


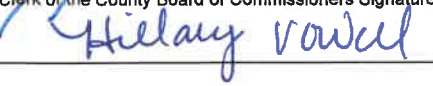
*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above 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 4-11-23
Clerk of the County Board of Commissioners Signature 	Date 4-11-23

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

Special Acts

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 Michael D Gillett	Certification Number R-5725	Certification Level (MCAO, MAAO, MMAO) MAAO	Tax Year 2023	
Local Unit of Government Name Mackinac County	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	4,181,647
			Real Commercial	296,600
			Real Industrial	954,400
			Real Residential	677,050
			Real Timber Cutover	0
			Real Developmental	0
			<b>TOTAL REAL PROPERTY</b>	<b>6,109,697</b>
			<b>TOTAL PERSONAL PROPERTY</b>	<b>0</b>
			<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>6,109,697</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>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.</i>				
Chairperson of the County Board of Commissioners Signature 			Date 4-11-23	
Clerk of the County Board of Commissioners Signature 			Date 4-11-23	

**2023**

**MACKINAC COUNTY**

**EQUALIZATION DEPARTMENT**

Michael Gillett, Director, MAAO, PPE

Jolene Larsen, Appraiser, MCAO, PPE

Stephanie LaTour, Assessment Data Coord., MCAO, PPE

**MACKINAC COUNTY**

**BOARD OF COMMISSIONERS**

Mike Patrick, Chair

Daniel Litzner, Vice Chair

Corina Clark

Jodi Kaiser

Judy St. Louis-Scott

# MACKINAC COUNTY TWP & CITY OFFICIALS

SUPERVISOR	ASSESSOR
<b>BB - 49-001: BOIS BLANC TOWNSHIP</b>	
<b>BRENT P SHARPE, SUPERVISOR</b> P. O. BOX 898 PTE AUX PINS, MI 49775 OFFICE: 231-634-7275  HC ADDRESSES USE 49775-9809 ZIP CODE	<b>ELIZABETH ZABIK, ASSR</b> 827 POND ST MACKINAW CITY, MI 49701 PHONE: 906-290-0369 <a href="mailto:ezassessing@gmail.com">ezassessing@gmail.com</a>
<b>BR - 49-002: BREVORT TOWNSHIP</b>	
<b>ED SERWACH, SUPERVISOR</b> P. O. BOX 119 MORAN, MI 49760-0119 PHONE: 906-643-9594	<b>SHERRY BURD, ASSR</b> 1570 S LAKESIDE RD CEDARVILLE, MI 49719 PHONE: 269-685-1574 <a href="mailto:sherryburd@aol.com">sherryburd@aol.com</a>
<b>CL - 49-003: CLARK TOWNSHIP</b>	
<b>MARK CLYMER, SUPERVISOR</b> P. O. BOX 367 CEDARVILLE, MI 49719 OFFICE: 906-484-2672 FAX: 906-484-3199	<b>SHERRY BURD, ASSR</b> P. O. BOX 367 207 N. BLINDLINE RD. CEDARVILLE, MI 49719 OFFICE: 906-484-2672 FAX: 906-484-3199 <a href="mailto:assessor@clarktwp.org">assessor@clarktwp.org</a>
<b>GR - 49-004: GARFIELD TOWNSHIP</b>	
<b>DONALD BUTKOVITCH, SUPERVISOR</b> PO BOX 148 ENGADINE, MI 49827 HOME: 906-477-6832	<b>JANET MAKI, ASSR</b> 6402 CO RD 457 NEWBERRY, MI 49868 PHONE: 906-293-3836 <a href="mailto:jmakipenttwp@gmail.com">jmakipenttwp@gmail.com</a>
<b>HE - 49-005: HENDRICKS TOWNSHIP</b>	
<b>HOWARD HOOD, SUPERVISOR</b> N5115 HIAWATHA TRAIL EPOUFETTE, MI 49762 PHONE: 906-450-5312	<b>ELIZABETH ZABIK, ASSR</b> 827 POND ST MACKINAW CITY, MI 49701 PHONE: 906-290-0369 <a href="mailto:ezassessing@gmail.com">ezassessing@gmail.com</a>
<b>HU - 49-006: HUDSON TOWNSHIP</b>	
<b>JOHN KOSTIUK, SUPERVISOR</b> PHONE: 906-595-7310 FAX: 906-595-7315 <a href="mailto:johnnykup56@gmail.com">johnnykup56@gmail.com</a>	<b>PAMELA CHIPMAN, ASSR</b> PO BOX 1284 SAULT STE. MARIE, MI 49783 PHONE: 906-440-2799 <a href="mailto:assessor@hudsonwp.com">assessor@hudsonwp.com</a>
<b>MA - 49-007: MARQUETTE TOWNSHIP</b>	
<b>JULIA KRONMEYER, SUPERVISOR</b> 7065 TAYLOR ROAD PICKFORD, MI 49774 HOME: 906-647-7638 OFFICE: 906-647-6103 FAX: 906-647-1064	<b>KATIE VANEENENAAM-CARPENTER</b> 1119 S PARK AVE CEDARVILLE, MI 49719 PHONE: 906-484-2833 <a href="mailto:marquettetownshipassessor@gmail.com">marquettetownshipassessor@gmail.com</a>
<b>MO - 49-008: MORAN TOWNSHIP</b>	
<b>SUSAN K. DIONNE, SUPERVISOR</b> MORAN TWP. HALL STREET ADDRESS P. O. BOX 364 W1362 US #2 ST. IGNACE, MI 4978 OFFICE: 906-643-8027 FAX: 906-643-7208 <a href="mailto:supervisor@morantownship.com">supervisor@morantownship.com</a>	<b>EDWARD VANDERVRIES, ASSR</b> 1225 HOLIDAY LN PORTAGE, MI 49024 CELL: 269-720-1928 HRS: 1st & 3rd Friday monthly <a href="mailto:evandervries@hotmail.com">evandervries@hotmail.com</a>
<b>NE - 49-009: NEWTON TOWNSHIP</b>	
<b>FRED BURTON, SUPERVISOR</b> N6610 H-33 GOULD CITY, MI 49838 PHONE: 906-630-6859, ext 3	<b>TIM TEED, ASSR</b> 24514 CO RD 438 MCMILLAN, MI 49853 OFFICE: 906-477-6185 <a href="mailto:tteed12@gmail.com">tteed12@gmail.com</a>

SUPERVISOR	ASSESSOR
<b>PO -49-010: PORTAGE TOWNSHIP</b>	
<b>DONALD REED, SUPERVISOR</b> PO BOX 70 CURTIS, MI 49820 PHONE: 906-586-9522 ext 3	<b>PAULA FILLMAN, ASSR</b> PO BOX 70 CURTIS, MI 49820 OFFICE: 906-586-9522#5 FAX: 906- 586-3360 <a href="mailto:portageassessor@att.net">portageassessor@att.net</a>
<b>ST - 49-011: ST.IGNACE TOWNSHIP</b>	
<b>ERIC DANIELSON, SUPERVISOR</b> 161 YACKS RD ST.IGNACE, MI 49781  PHONE: 906-984-2132 <a href="mailto:sitwpsuper@gmail.com">sitwpsuper@gmail.com</a>	<b>KATIE VANEENENAAM-CARPENTER, ASSR</b> 1119 S PARK AVE CEDARVILLE, MI 49719 PHONE: 906-484-2833 <a href="mailto:stignacetownshipassessor@gmail.com">stignacetownshipassessor@gmail.com</a>
<b>MI - 49-051: CITY OF MACKINAC ISLAND</b>	
<b>CITY OFFICE</b> 7358 MARKET STREET PO BOX 455 MACKINAC ISLAND, MI 49757  <b>MARGARET M. DOUD, MAYOR</b> PHONE: 906-847-3452	<b>JOSEPH STAKOE, ASSR</b> 325 E LAKE ST STE #29 PETOSKEY, MI 49770 PHONE: 231-348-9800 FAX: 231-348-7530 CELL: 231-590-4096 <a href="mailto:jstakoe@nappraisal.net">jstakoe@nappraisal.net</a>
<b>SC - 49-052: CITY OF ST.IGNACE</b>	
<b>CITY OFFICE</b> 396 N STATE ST ST IGNACE, MI 49781 OFFICE: 906-643-8545 FAX: 906-643-9393 <b>WILLIAM LALONDE, MAYOR</b> PHONE: 906-298-1406	<b>NICK COUTURE, ASSR</b> 396 N. STATE STREET ST.IGNACE, MI 49781 OFFICE: 906-643-8797 CELL: 231-420-3644 <a href="mailto:assessor@cityofstignace.com">assessor@cityofstignace.com</a>

EQUALIZATION DEPARTMENT	
DIRECTOR	APPRAISER
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ASSESSMENT DATA COORDINATOR	
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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 2023 L-4022's				Real/Pers		Unit
GOVERNMENTAL UNIT	REAL	PERS	Total	EXEMPT	TOTAL	
BOIS BLANC	1,756	22	1,778	122	1,900	BB
BREVORT	923	21	944	139	1,083	BR
CLARK	3,387	157	3,544	260	3,804	CL
GARFIELD	3,058	59	3,117	186	3,303	GR
HENDRICKS	351	30	381	106	487	HE
HUDSON	466	20	486	83	569	HU
MARQUETTE	1,234	26	1,260	99	1,359	MA
MORAN	1,650	87	1,737	270	2,007	MO
NEWTON	1,190	43	1,233	124	1,357	NE
PORTAGE	2,064	78	2,142	80	2,222	PO
ST IGNACE TWP	1,071	51	1,122	199	1,321	ST
CITY OF MACKINAC ISLAND	1,216	233	1,449	66	1,515	MI
CITY OF ST IGNACE	1,531	231	1,762	187	1,949	SC
Mackinac County Totals	19,897	1,058	20,955	1,921	22,876	



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin No. 10 of 2022**  
**October 4, 2022**  
**2023 Property Tax Appeal Procedures**

**2023 PROPERTY TAX APPEAL PROCEDURES**

<b>Type of Appeal</b>	<b>Board of Review</b>	<b>Treasury</b>	<b>State Tax Commission</b>	<b>Tax Tribunal</b>
2023 Assessed Value and/or Tentative Taxable Value	March 2023*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2023, Industrial, Developmental, Commercial or Utility Personal Class by Petition  July 31, 2023 Residential, Timber-Cutover or Agricultural Class by Petition
2023 Poverty Exemptions Under MCL 211.7u	March 2023* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2023 by Petition
	July or Dec 2023*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Denial by Petition
2023 Assessment Classification	March 2023*	NO REVIEW AUTHORITY	June 30, 2023	NO REVIEW AUTHORITY except for appeals filed by Treasury
Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n), Small Business Taxpayer Exemption (MCL 211.9o), or Qualified Heavy Equipment Rental Personal Property Exemption (MCL 211.9p)	March 2023*	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	State Tax Commission	Tax Tribunal
Denial by Assessor of Continuation of 2022 Qualified Agricultural Exemption for 2023	March 2023*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2023 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2023	July or Dec. 2023 for 2023 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 2022 and/or 2023 Tax Roll	July or Dec. 2023 for 2022 and/or 2023 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	State Tax Commission	Tax Tribunal
Denial by Assessor or by auditing County of Principal Residence Exemption	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 days after date of notice of denial 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. 11 of 2022**  
**October 4, 2022**  
**Property Tax and Equalization Calendar for 2023**

**TO:** Assessor and Equalization Directors

**FROM:** Michigan State Tax Commission

**SUBJECT:** Property Tax and Equalization Calendar for 2023

**STATE TAX COMMISSION**  
**2023 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR**

This Tax Calendar is being provided as an informational resource for important dates and deadlines related to assessing, equalization, foreclosures, tax collections, and related topics. It does not cover every statutory or other deadline that may exist. All statutorily required dates are controlling. Dates listed in the Tax Calendar that are not directly found in statute, administrative rules, or State Tax Commission policies are suggested as best practices.

<b>By the 15th day of each month</b>	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)
<b>By the 1st day of each month</b>	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 <sup>th</sup> day of the immediately preceding month. MCL 211.43(10)
<b>December 1, 2022</b>	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
<b>December 31, 2022</b>	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). 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)  Tax Day for 2023 property taxes. MCL 211.2(2)



<b>January 1, 2023</b> December 31 is a Sunday	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)
<b>January 3, 2023</b> December 31 is a Saturday January 1 is a Sunday January 2 is a State Holiday	Deadline for counties to file 2022 equalization studies for 2023 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. STC Rule 209.41(5)
<b>January 10, 2023</b>	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)
<b>January 25, 2023</b>	Local units with an SEV of \$15,000,000 or Less: 2022 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)  All other local units: Must distribute 2022 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)
<b>February 1, 2023</b>	Property Services Division staff reviews preliminary forms L4030 and provide a report to the State Tax Commission by February 1. STC Rule 209.42(e)  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)  Notice by certified mail to all properties that are delinquent on their 2021 property taxes (not later than February 1). MCL 211.78f(1)
<b>February 14, 2023</b>	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 (MCL 211.59(3). 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 are not mailed by December 31, the local unit may not impose the 3% late penalty charge. MCL 211.44(3)  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)
<b>February 15, 2023</b>	STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)

<b>February 15, 2023</b> Cont.	<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> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7)</p>
<b>February 17, 2023</b> February 20 is a State Holiday February 19 is a Sunday February 18 is a Saturday	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2023, 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)</p>
<b>February 20, 2023</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)</p>
<b>February 21, 2023</b> February 20 is a State Holiday	<p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim 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 2023. MCL 211.9m(2)(c)</p> <p>Form 5819 <i>Qualified Heavy Equipment Rental Personal Property Exemption Claim</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 Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2023. MCL 211.9p(2)(e)</p> <p>Form 632 2023 <i>Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. MCL 211.19(2)</p>
<b>February 28, 2023</b>	<p>Deadline for municipalities to report inaccurate 2022 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2022 Personal Property Taxable Values Used for 2022 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p> <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 2022 property taxes. MCL 211.78a</p>

<b>March 1, 2023</b>	<p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>Properties with delinquent 2021 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>2021 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2021 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2022 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>
<b>March 6, 2023</b>	<p>The 2023 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p>
<b>March 7, 2023</b>	<p>The assessor/supervisor shall submit the 2023 certified assessment roll to the Board of Review (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 Board of Review may vary according to Charter provisions.</p>
<b>March 13, 2023</b>	<p>The Board of Review 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 Board of Review 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>
<b>March 14, 2023</b>	<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>
<b>March 31, 2023</b> April 1 is a Saturday	<p>Deadline for municipalities to report any errors identified in the 2022 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2022 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 2022 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p>

<b>March 31, 2023</b> Cont.	<p>Deadline for county equalization directors to report any corrected 2022 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2022 Personal Property Taxable Values Used for the 2022 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2022 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2022. MCL 123.1358(5)(e)</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>Last day to pay all forfeited 2020 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2020 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
<b>April 1, 2023</b>	<p>Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p>
<b>April 3, 2023</b> April 1 is a Saturday	<p>Local Unit Assessors submit the 4626 reports to the the county equalization department immediately after the close of the March Board of Review. MCL 207.12</p> <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> <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>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p>
<b>April 5, 2023</b>	<p>The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)</p> <p>An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>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 Rule 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.</p>
<b>April 11, 2023</b>	<p>County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)</p>



<b>April 11, 2023</b> Cont.	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 - TOTALS</i> prescribed and furnished by the STC on or before the first Monday in May. STC Rule 209.41(8), MCL 209.5(2)
<b>April 14, 2023</b> April 16 is on a Sunday	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
<b>April 15, 2023</b>	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 2022 assessment year. MCL 211.1057(4)
<b>April 17, 2023</b>	<p>Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)</p> <p>The county equalization department assembles the local unit 4626 reports and submits the data to the e-Equalization site by the third Monday in April. MCL 207.12</p> <p>Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210</p>
<b>April 28, 2023</b>	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)
<b>May 1, 2023</b>	<p>Deadline for filing a <i>Principal Residence Exemption (PRE) Active Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd</p> <p>Deadline for 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> <p>Deadline for Department of Treasury to post the <i>2023 Millage Rate Comparison Reports</i> on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)</p> <p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt. MCL 211.7ee(2)</p>

<b>May 8, 2023</b>	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)
<b>May 15, 2023</b>	<p>Deadline for assessors to report the 2023 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. MCL 123.1353(3)</p> <p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p>
<b>May 20, 2023</b>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>For underpayment of the 2022 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)</p>
<b>May 22, 2023</b>	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
<b>May 26, 2023</b>	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)
<b>May 31, 2023</b>	<p>Deadline for county equalization directors to report the 2023 taxable value of commercial personal property and industrial personal property for each municipality in the county on the <i>Personal Property Summary Report (PPSR)</i> to the Department of Treasury (not later than May 31). The 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. 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>
<b>June 1, 2023</b>	<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><b>June 1, 2023</b> Cont.</p>	<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; MCL 125.4312b(2); MCL 125.4411b(2); MCL 125.4213c(2)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)</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> <p>Last day to send the first notice to all properties that are delinquent on 2022 taxes. MCL 211.78b</p>
<p><b>June 5, 2023</b></p>	<p>The Department of Treasury shall rescind for the 2022 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)</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>Millage Reduction Fraction Computation</i> 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, <i>Complete Millage Reduction Fraction Computation</i> 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>
<p><b>June 7, 2023</b></p>	<p>Deadline for county equalization directors to compile and report the 2023 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the <i>Personal Property Inter-County Summary Report (PPSR-IC)</i> to the Department of Treasury (not later than June 7). The 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. MCL 123.1353(3)</p>
<p><b>June 9, 2023</b></p>	<p>Deadline for assessors to report the 2022 and 2023 taxable values for each renaissance zone on <i>2023 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692</p>
<p><b>June 12, 2023</b></p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>

<b>June 15, 2023</b>	<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). MCL 125.2665a(2)</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p> <p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) 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, 2023 forfeitures. MCL 211.78h(1)</p>
<b>June 26, 2023</b>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d</p>
<b>June 30, 2023</b>	<p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. STC Rule 209.41(4)</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>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>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>
<b>July 1, 2023</b>	<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>
<b>July 5, 2023</b> July 4 is a State Holiday	<p>Deadline for governmental agencies to exercise the right of refusal for 2023 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>

<b>July 18, 2023</b>	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)
<b>July 31, 2023</b>	<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>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>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p>
<b>August 1, 2023</b>	<p>Deadline for eligible local school districts and intermediate school districts to file Form 5451 <i>2023 School District and Intermediate School District (ISD) Debt Millage Rate for the 2023 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for eligible local school districts to file Form 5609 <i>2023 Hold Harmless Millage Rate for the 2023 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2022 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 2023 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
<b>August 15, 2023</b>	Deadline to certify 2023 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057(3)
<b>August 21, 2023</b>	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)
<b>September 1, 2023</b>	Last day to send second notice by first class mail to all properties that are delinquent on 2021 taxes. MCL 211.78c
<b>September 14, 2023</b>	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

<b>September 14, 2023</b> Cont.	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.
<b>September 15, 2023</b>	Deadline to amend a previously certified 2023 essential services assessment statement. MCL 211.2057(4)
<b>September 29, 2023</b> Sept 30 is a Saturday	<p>Not later than September 30 of the second calendar year after the 2021 foreclosure, the department of treasury shall submit an electronic report to the house and senate committees with jurisdiction over taxation. MCL 211.78h</p> <p>Not later than September 30 of the second calendar year after the 2021 foreclosure, the county FGU shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs. MCL 211.78i</p>
<b>September 30, 2023</b>	<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). MCL 211.36.</p>
<b>October</b>	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
<b>October 2, 2023</b> October 1 is a Sunday	County Treasurer adds \$15 for each parcel of property for which the 2021 real property taxes remain unpaid. MCL 211.78d
<b>October 16, 2023</b>	<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>

<b>October 20, 2023</b>	Deadline for payments to municipalities from the Local Community Stabilization Authority: 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)
<b>October 31, 2023</b>	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  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 (STC approved application and instructions), Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after October 31 shall be considered by the Commission contingent upon staff availability.
<b>November 1, 2023</b>	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)  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)  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)
<b>November 3, 2023</b> November 4 is a Saturday November 5 is a Sunday	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)
<b>November 15, 2023</b>	Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.
<b>November 28, 2023</b>	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)
<b>November 30, 2023</b>	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)
<b>December 1, 2023</b>	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>



<b>December 1, 2023</b> Cont.	<p>County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer. MCL 211.43</p> <p>2023 winter 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>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p> <p>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)</p>
<b>MTT Note:</b>	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
<b>December 12, 2023</b>	<p>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)</p>
<b>December 30, 2023</b> December 31 is a Sunday	<p>The Department of Treasury may appeal the 2023 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p>
<b>December 31, 2023</b>	<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. MCL 211.1057(7)</p> <p>Tax Day for 2024 property taxes. MCL 211.2(2)</p>
<b>January 2, 2024</b> December 31 is a Sunday January 1 is a State Holiday	<p>Deadline for counties to file 2023 equalization studies for 2024 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. STC Rule 209.41(5)</p>



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin 17 of 2022  
Inflation Rate Multiplier  
November 15, 2022**

**TO:** Assessors and Equalization Directors

**FROM:** Michigan State Tax Commission

**SUBJECT:** Inflation Rate Multiplier for use in the 2023 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 2023 Inflation Rate Multiplier**

Based on the statutory requirements in MCL 211.34d, the calculation of the inflation rate multiplier for 2023 is as follows:

1. The 12 monthly values for October 2020 through September 2021 are averaged.
2. The 12 monthly values for October 2021 through September 2022 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:

### CPI Data used to Calculate Inflation Rate Ratio for 2023 Property Taxes

	<u>FY 2020 - 2021</u>		<u>FY 2021 - 2022</u>
Oct 2020	260.388	Oct 2021	276.589
Nov 2020	260.229	Nov 2021	277.948
Dec 2020	260.474	Dec 2021	278.802
Jan 2021	261.582	Jan 2022	281.148
Feb 2021	263.014	Feb 2022	283.716
Mar 2021	264.877	Mar 2022	287.504
Apr 2021	267.054	Apr 2022	289.109
May 2021	269.195	May 2022	292.296
Jun 2021	271.696	Jun 2022	296.311
Jul 2021	273.003	Jul 2022	296.276
Aug 2021	273.567	Aug 2022	296.171
Sep 2021	274.310	Sep 2022	296.808
Average	266.616	Average	287.723
		Ratio	1.079
		% change	7.9%

**Important:** Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.05 in 2023. 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 2023 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2023 Capped Value Formula is 1.05.

$$\text{2023 CAPPED VALUE} = (\text{2022 Taxable Value} - \text{LOSSES}) \times 1.05 + \text{ADDITIONS}$$

- The formula above includes 1.05 because the inflation rate multiplier of 1.079 is higher than 1.05.

### Inflation Rate Multiplier Used in 2023 “Headlee” Calculations

The inflation rate multiplier of 1.079 must be used in the calculation of the 2023 “Headlee” Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d.

The formula for calculating the 2023 “Headlee” Millage Reduction Fraction (MRF) is:

$$\text{2023 MRF} = \frac{(\text{2022 Taxable Value} - \text{LOSSES}) \times 1.079}{\text{2023 Taxable Value} - \text{ADDITIONS}}$$

### 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.

<b>Year</b>	<b>IRM</b>
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
2009	1.044

<b>Year</b>	<b>IRM</b>
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
2023	1.05 (Capped Value) 1.079 (Headlee)

## Mackinac County

2023 Assessed, County Equalized and Tentative Taxable Values

<b>49-000 Mackinac County</b>		<b>2023 Assessed</b>	<b>2023 Equalized</b>	<b><i>Tentative Taxable</i></b>
Agricultural	100	15,752,073	15,752,073	11,129,013
Commercial	200	283,182,343	283,182,343	219,493,864
Industrial	300	25,104,027	25,104,027	18,677,561
Residential	400	1,122,212,574	1,122,212,574	826,579,343
Timber/Cutover	500	3,297,000	3,297,000	2,150,309
<b>Total Real</b>		1,449,548,017	1,449,548,017	1,078,030,090
Agricultural	151			
Commercial	251	16,368,064	16,368,064	16,225,300
Industrial	351	5,137,437	5,137,437	5,137,437
Residential	451			
Utility	551	155,415,536	155,415,536	154,421,242
<b>Total Personal</b>		176,921,037	176,921,037	175,783,979
<b>Grand Total</b>		<b>1,626,469,054</b>	<b>1,626,469,054</b>	1,253,814,069

**Mackinac County**  
2023 Assessed, County Equalized and Tentative Taxable Values

<b>49-001 Bois Blanc Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	817,300	817,300	687,986	1.00000
Industrial	300				
Residential	400	50,120,000	50,120,000	38,908,737	1.00000
Timber/Cutover	500				
<b>Total Real</b>		50,937,300	50,937,300	39,596,723	
Agricultural	151				
Commercial	251	27,700	27,700	27,700	1.00000
Industrial	351				
Residential	451				
Utility	551	310,300	310,300	310,300	1.00000
<b>Total Personal</b>		338,000	338,000	338,000	
<b>Grand Total</b>		<b>51,275,300</b>	<b>51,275,300</b>	39,934,723	

<b>49-003 Clark Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	338,300	338,300	250,351	1.00000
Commercial	200	18,034,900	18,034,900	15,462,087	1.00000
Industrial	300	6,350,400	6,350,400	5,098,022	1.00000
Residential	400	282,268,400	282,268,400	208,868,198	1.00000
Timber/Cutover	500				1.00000
<b>Total Real</b>		306,992,000	306,992,000	229,678,658	
Agricultural	151				
Commercial	251	1,164,200	1,164,200	1,164,200	1.00000
Industrial	351				1.00000
Residential	451				
Utility	551	3,097,700	3,097,700	3,097,700	1.00000
<b>Total Personal</b>		4,261,900	4,261,900	4,261,900	
<b>Grand Total</b>		<b>311,253,900</b>	<b>311,253,900</b>	233,940,558	

<b>49-002 Brevort Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	22,200	22,200	9,410	1.00000
Commercial	200	960,000	960,000	703,050	1.00000
Industrial	300	184,900	184,900	114,060	1.00000
Residential	400	45,444,300	45,444,300	33,224,958	1.00000
Timber/Cutover	500				
<b>Total Real</b>		46,611,400	46,611,400	34,051,478	
Agricultural	151				
Commercial	251	20,500	20,500	20,500	1.00000
Industrial	351				
Residential	451				
Utility	551	1,817,100	1,817,100	1,790,274	1.00000
<b>Total Personal</b>		1,837,600	1,837,600	1,810,774	
<b>Grand Total</b>		<b>48,449,000</b>	<b>48,449,000</b>	35,862,252	

<b>49-004 Garfield Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	9,717,773	9,717,773	7,388,729	1.00000
Commercial	200	5,158,393	5,158,393	3,606,241	1.00000
Industrial	300	595,827	595,827	542,680	1.00000
Residential	400	82,959,894	82,959,894	66,784,180	1.00000
Timber/Cutover	500				
<b>Total Real</b>		98,431,887	98,431,887	78,321,830	
Agricultural	151				
Commercial	251	104,531	104,531	104,531	1.00000
Industrial	351	3,304,737	3,304,737	3,304,737	1.00000
Residential	451				
Utility	551	19,571,467	19,571,467	19,571,467	1.00000
<b>Total Personal</b>		22,980,735	22,980,735	22,980,735	
<b>Grand Total</b>		<b>121,412,622</b>	<b>121,412,622</b>	101,302,565	

## Mackinac County

2023 Assessed, County Equalized and Tentative Taxable Values

<b>49-005 Hendricks Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	823,600	823,600	655,117	1.00000
Industrial	300	74,600	74,600	58,188	1.00000
Residential	400	10,555,650	10,555,650	7,834,461	1.00000
Timber/Cutover	500				
<b>Total Real</b>		11,453,850	11,453,850	8,547,766	1.00000
Agricultural	151				
Commercial	251	205,200	205,200	205,200	1.00000
Industrial	351				
Residential	451				
Utility	551	4,714,400	4,714,400	4,714,400	1.00000
<b>Total Personal</b>		4,919,600	4,919,600	4,919,600	
<b>Grand Total</b>		<b>16,373,450</b>	<b>16,373,450</b>	13,467,366	

<b>49-006 Hudson Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100				
Commercial	200	312,600	312,600	239,152	1.00000
Industrial	300	407,600	407,600	379,303	1.00000
Residential	400	14,780,800	14,780,800	11,498,873	1.00000
Timber/Cutover	500	858,000	858,000	558,541	1.00000
<b>Total Real</b>		16,359,000	16,359,000	12,675,869	
Agricultural	151				
Commercial	251	4,200	4,200	4,200	1.00000
Industrial	351	32,600	32,600	32,600	1.00000
Residential	451				
Utility	551	5,348,900	5,348,900	5,179,691	1.00000
<b>Total Personal</b>		5,385,700	5,385,700	5,216,491	
<b>Grand Total</b>		<b>21,744,700</b>	<b>21,744,700</b>	17,892,360	

<b>49-007 Marquette Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	3,453,400	3,453,400	2,231,283	1.00000
Commercial	200	891,200	891,200	719,632	1.00000
Industrial	300	228,400	228,400	221,992	1.00000
Residential	400	50,528,200	50,528,200	35,499,494	1.00000
Timber/Cutover	500				
<b>Total Real</b>		55,101,200	55,101,200	38,672,401	
Agricultural	151				
Commercial	251	320,600	320,600	320,600	1.00000
Industrial	351				
Residential	451				
Utility	551	784,200	784,200	784,200	1.00000
<b>Total Personal</b>		1,104,800	1,104,800	1,104,800	
<b>Grand Total</b>		<b>56,206,000</b>	<b>56,206,000</b>	39,777,201	

<b>49-008 Moran Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	0	0		
Commercial	200	14,144,900	14,144,900	12,700,101	1.00000
Industrial	300	11,919,700	11,919,700	9,094,233	1.00000
Residential	400	87,313,500	87,313,500	63,810,751	1.00000
Timber/Cutover	500	0	0		
<b>Total Real</b>		113,378,100	113,378,100	85,605,085	
Agricultural	151	0	0		
Commercial	251	727,000	727,000	727,000	1.00000
Industrial	351	1,800,100	1,800,100	1,800,100	1.00000
Residential	451				
Utility	551	89,509,700	89,509,700	88,711,441	1.00000
<b>Total Personal</b>		92,036,800	92,036,800	91,238,541	
<b>Grand Total</b>		<b>205,414,900</b>	<b>205,414,900</b>	176,843,626	



## Mackinac County

2023 Assessed, County Equalized and Tentative Taxable Values

<b>49-009 Newton Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	1,455,300	1,455,300	750,329	1.00000
Commercial	200	1,773,100	1,773,100	1,556,912	1.00000
Industrial	300	4,725,200	4,725,200	2,713,387	1.00000
Residential	400	37,067,750	37,067,750	29,641,594	1.00000
Timber/Cutover	500	2,439,000	2,439,000	1,591,768	1.00000
<b>Total Real</b>		47,460,350	47,460,350	36,253,990	
Agricultural	151				
Commercial	251	103,300	103,300	103,300	1.00000
Industrial	351				1.00000
Residential	451				
Utility	551	12,442,500	12,442,500	12,442,500	1.00000
<b>Total Personal</b>		12,545,800	12,545,800	12,545,800	
<b>Grand Total</b>		<b>60,006,150</b>	<b>60,006,150</b>	48,799,790	

<b>49-010 Portage Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100	765,100	765,100	498,911	1.00000
Commercial	200	7,543,100	7,543,100	5,876,709	1.00000
Industrial	300				
Residential	400	105,276,400	105,276,400	80,994,941	1.00000
Timber/Cutover	500				
<b>Total Real</b>		113,584,600	113,584,600	87,370,561	1.00000
Agricultural	151				
Commercial	251	107,600	107,600	107,600	1.00000
Industrial	351				
Residential	451				
Utility	551	1,138,000	1,138,000	1,138,000	1.00000
<b>Total Personal</b>		1,245,600	1,245,600	1,245,600	
<b>Grand Total</b>		<b>114,830,200</b>	<b>114,830,200</b>	88,616,161	

<b>49-011 St. Ignace Township</b>		2023 Assessed	2023 Equalized	<i>Tentative Taxable</i>	Equalization Factor
Agricultural	100			0	1.00000
Commercial	200	2,566,700	2,566,700	2,024,871	1.00000
Industrial	300	168,700	168,700	113,417	1.00000
Residential	400	48,820,800	48,820,800	32,070,644	1.00000
Timber/Cutover	500				
<b>Total Real</b>		51,556,200	51,556,200	34,208,932	
Agricultural	151				
Commercial	251	364,500	364,500	364,500	1.00000
Industrial	351				
Residential	451				
Utility	551	11,171,400	11,171,400	11,171,400	1.00000
<b>Total Personal</b>		11,535,900	11,535,900	11,535,900	
<b>Grand Total</b>		<b>63,092,100</b>	<b>63,092,100</b>	45,744,832	

**Mackinac County**  
2023 Assessed, County Equalized and Tentative Taxable Values

<b>49-051</b>		2023	2023	<i>Tentative</i>	Equalization
<b>City of Mackinac Island</b>		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	185,989,950	185,989,950	141,746,376	1.00000
Industrial	300				
Residential	400	223,980,000	223,980,000	160,872,929	1.00000
Timber/Cutover	500				
<b>Total Real</b>		409,969,950	409,969,950	302,619,305	
Agricultural	151				
Commercial	251	10,299,733	10,299,733	10,156,969	1.00000
Industrial	351				
Residential	451				
Utility	551	870,369	870,369	870,369	1.00000
<b>Total Personal</b>		11,170,102	11,170,102	11,027,338	
<b>Grand Total</b>		<b>421,140,052</b>	<b>421,140,052</b>	313,646,643	

<b>49-052</b>		2023	2023	<i>Tentative</i>	Equalization
<b>City of St. Ignace</b>		Assessed	Equalized	<i>Taxable</i>	Factor
Agricultural	100				
Commercial	200	44,166,600	44,166,600	33,515,630	1.00000
Industrial	300	448,700	448,700	342,279	1.00000
Residential	400	83,096,880	83,096,880	56,569,583	1.00000
Timber/Cutover	500				
<b>Total Real</b>		127,712,180	127,712,180	90,427,492	
Agricultural	151				
Commercial	251	2,919,000	2,919,000	2,919,000	1.00000
Industrial	351				
Residential	451				
Utility	551	4,639,500	4,639,500	4,639,500	1.00000
<b>Total Personal</b>		7,558,500	7,558,500	7,558,500	
<b>Grand Total</b>		<b>135,270,680</b>	<b>135,270,680</b>	97,985,992	

**Mackinac County**  
2023 Special Act, DNR PILT and Land Bank  
Assessed and Tentative Taxable Values

49-000 Mackinac County	Special Act		Commercial		Industrial		DNR PILT		Land Bank	
	2023 Assessed	Tentative Taxable	2023 Assessed	Tentative Taxable	2023 Assessed	Tentative Taxable	2023 Assessed	Tentative Taxable	2023 Assessed	Tentative Taxable
Bois Blanc	49,650	41,301	0	0	0	0	49,650	41,301	0	0
Brevort	189,200	126,774	0	0	0	0	189,200	126,774	0	0
Clark	505,800	305,768	210,900	181,189	0	0	294,900	124,579	0	0
Garfield	1,898,597	183,663	0	0	0	0	1,898,597	183,663	0	0
Hendricks	429,600	108,009	0	0	0	0	429,600	108,009	0	0
Hudson	37,000	15,532	0	0	0	0	37,000	15,532	0	0
Marquette	1,285,100	1,048,613	0	0	954,400	924,420	330,700	124,193	0	0
Moran	516,000	510,901	0	0	0	0	516,000	510,901	0	0
Newton	0	2,239,394	0	0	0	0	0	2,239,394	0	0
Portage	197,800	84,898	0	0	0	0	197,800	84,898	0	0
St Ignace Township	66,500	158,658	0	0	0	0	66,500	158,658	0	0
Mackinac Island- city	848,750	756,374					848,750	756,374	0	0
St Ignace- city	85,700	419,525	85,700	419,525	0	0			0	0
<b>Grand Total</b>	<b>6,109,697</b>	<b>5,999,410</b>	<b>296,600</b>	<b>600,714</b>	<b>954,400</b>	<b>924,420</b>	<b>4,858,697</b>	<b>4,474,276</b>	<b>0</b>	<b>0</b>

**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

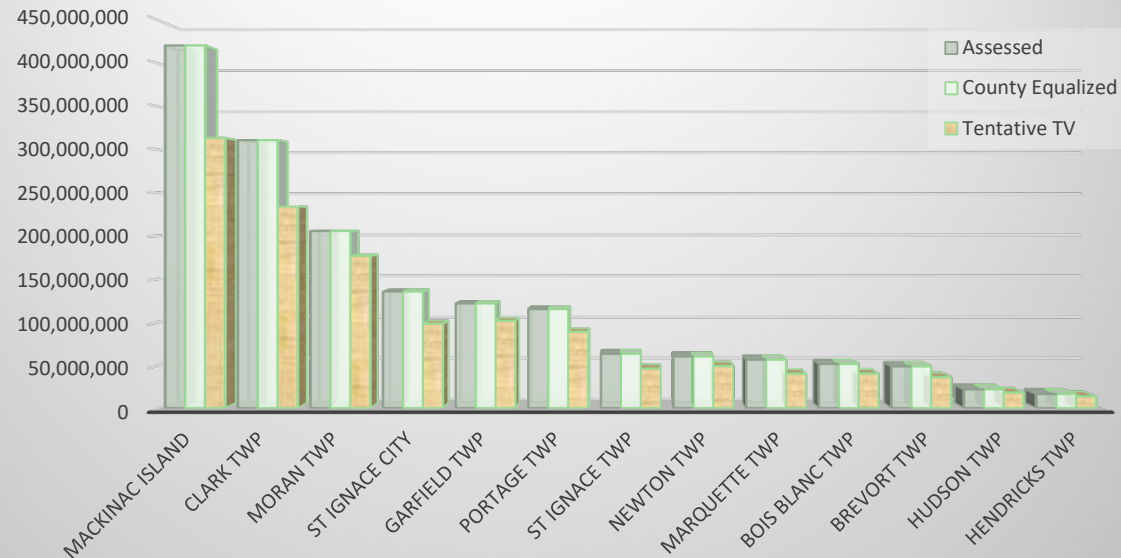
### 2023 Summary of Ratios and Factors

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	49.78	1.00000	NC	NC	49.75	1.00000	NC	NC	NC	NC	50.00	1.00000	001 Bois Blanc
002 Brevort	50.00	1.00000	49.49	1.00000	49.73	1.00000	49.87	1.00000	NC	NC	NC	NC	50.00	1.00000	002 Brevort
003 Clark	49.87	1.00000	49.96	1.00000	49.74	1.00000	49.38	1.00000	NC	NC	NC	NC	50.00	1.00000	003 Clark
004 Garfield	49.94	1.00000	49.59	1.00000	49.87	1.00000	49.55	1.00000	NC	NC	NC	NC	50.00	1.00000	004 Garfield
005 Hendricks	NC	NC	49.74	1.00000	49.58	1.00000	49.65	1.00000	NC	NC	NC	NC	50.00	1.00000	005 Hendricks
006 Hudson	NC	NC	49.80	1.00000	49.95	1.00000	49.97	1.00000	49.96	1.00000	NC	NC	50.00	1.00000	006 Hudson
007 Marquette	49.96	1.00000	49.93	1.00000	49.87	1.00000	49.99	1.00000	NC	NC	NC	NC	50.00	1.00000	007 Marquette
008 Moran	NC	NC	49.32	1.00000	49.53	1.00000	49.13	1.00000	NC	NC	NC	NC	50.00	1.00000	008 Moran
009 Newton	49.26	1.00000	49.72	1.00000	49.94	1.00000	49.54	1.00000	49.48	1.00000	NC	NC	50.00	1.00000	009 Newton
010 Portage	49.89	1.00000	49.66	1.00000	NC	NC	49.93	1.00000	NC	NC	NC	NC	50.00	1.00000	010 Portage
011 St Ignace Township	NC	NC	49.96	1.00000	49.80	1.00000	49.97	1.00000	NC	NC	NC	NC	50.00	1.00000	011 St Ignace Township
051 Mackinac Isl- city	NC	NC	49.99	1.00000	NC	NC	49.44	1.00000	NC	NC	NC	NC	50.00	1.00000	051 Mackinac Isl- city
052 St Ignace- city	NC	NC	49.90	1.00000	49.74	1.00000	49.81	1.00000	NC	NC	NC	NC	50.00	1.00000	052 St Ignace- city

**NOTES:**

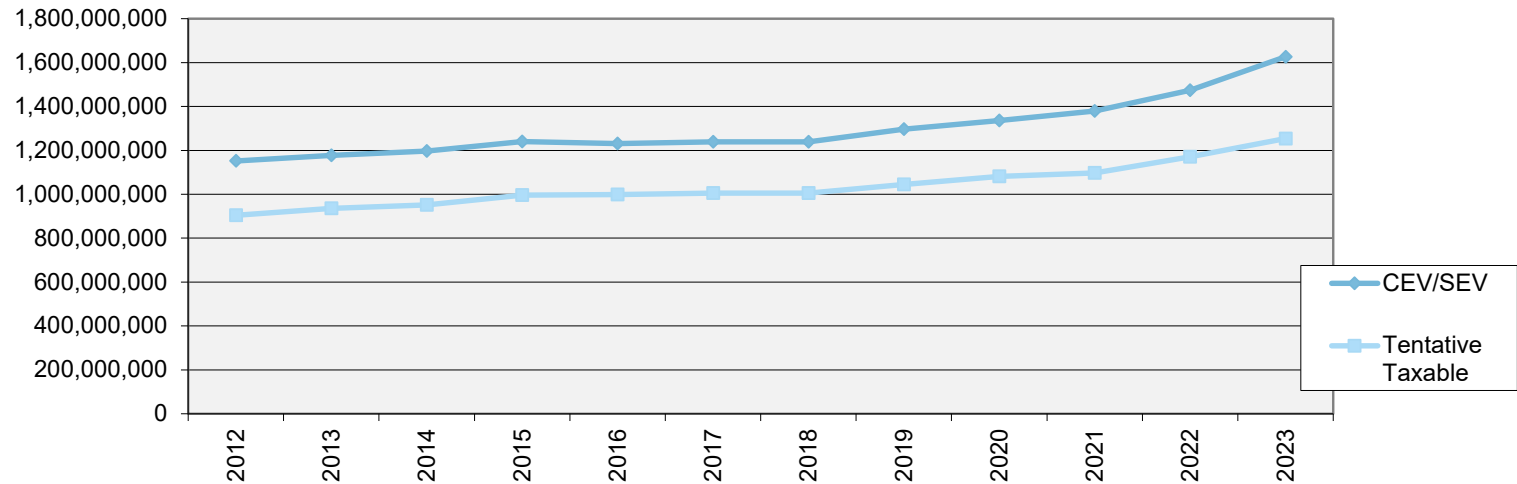
NC = No class  
Ratios falling between 49.00 and 50.00 are considered to be equalized with a 1.0000 factor.  
For 2023, there are no parcels in Mackinac County classified as Developmental (600).

## 2023 Mackinac County Assessed, CEV & Tentative Taxable By Governmental Unit



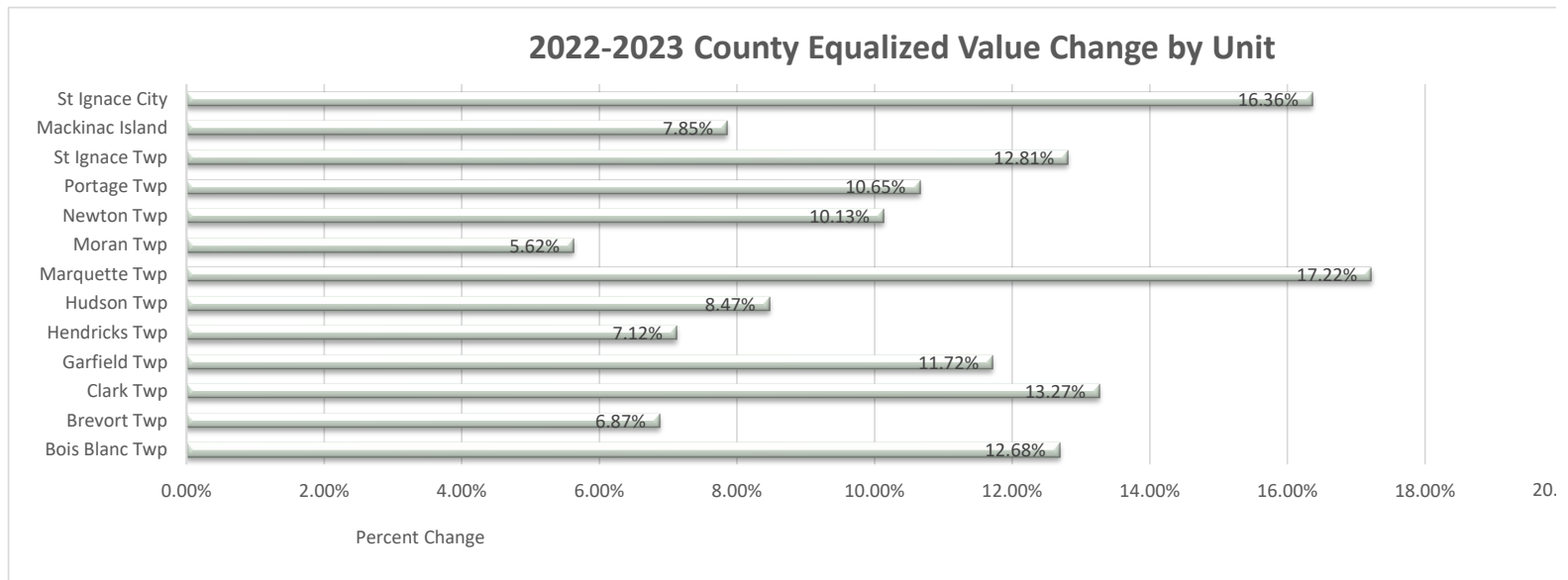
2023 Values			
	Assessed	County Equalized	Tentative TV
<i>Mackinac Island</i>	421,140,052	421,140,052	313,646,643
<i>Clark Twp</i>	311,253,900	311,253,900	233,940,558
<i>Moran Twp</i>	205,414,900	205,414,900	176,843,626
<i>St Ignace City</i>	135,270,680	135,270,680	97,985,992
<i>Garfield Twp</i>	121,412,622	121,412,622	101,302,565
<i>Portage Twp</i>	114,830,200	114,830,200	88,616,161
<i>St Ignace Twp</i>	63,092,100	63,092,100	45,744,832
<i>Newton Twp</i>	60,006,150	60,006,150	48,799,790
<i>Marquette Twp</i>	56,206,000	56,206,000	39,777,201
<i>Bois Blanc Twp</i>	51,275,300	51,275,300	39,934,723
<i>Brevort Twp</i>	48,449,000	48,449,000	35,862,252
<i>Hudson Twp</i>	21,744,700	21,744,700	17,892,360
<i>Hendricks Twp</i>	16,373,450	16,373,450	13,467,366

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



	CEV/SEV	Tentative Taxable	Difference
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	1,238,920,851	1,005,239,236	23.25%
2018	1,238,920,851	1,005,239,236	23.25%
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	1,473,031,257	1,170,392,171	25.86%
2023	1,626,469,054	1,253,814,069	29.72%

Township/City		2022 CEV	2023 CEV
Bois Blanc Twp	12.68%	45,503,250	51,275,300
Brevort Twp	6.87%	45,333,100	48,449,000
Clark Twp	13.27%	274,797,500	311,253,900
Garfield Twp	11.72%	108,680,667	121,412,622
Hendricks Twp	7.12%	15,284,870	16,373,450
Hudson Twp	8.47%	20,047,300	21,744,700
Marquette Twp	17.22%	47,950,300	56,206,000
Moran Twp	5.62%	194,478,200	205,414,900
Newton Twp	10.13%	54,486,800	60,006,150
Portage Twp	10.65%	103,774,976	114,830,200
St Ignace Twp	12.81%	55,926,700	63,092,100
Mackinac Island	7.85%	390,472,770	421,140,052
St Ignace City	16.36%	116,251,600	135,270,680





# 11 Year History of Assesed, 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 IRM issued Oct
2013 <sup>4</sup>	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%
2023	1,449,548,017	1,449,548,017	1,078,030,090	10.98%	10.99%	7.30%	7.90%	5.000%

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 <sup>1</sup>	119,635,922	119,635,922	115,226,209	18.83%	18.83%	19.29%	1.70%	2.400%
2014 <sup>2</sup>	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 <sup>3</sup>	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 <sup>5</sup>	145,717,537	145,717,537	144,229,398	-3.43%	-3.43%	-3.52%	1.30%	1.400%
2022	166,926,290	166,926,290	165,724,431	14.55%	14.55%	14.90%	5.90%	3.300%
2023 *	176,921,037	176,921,037	176,338,320	5.99%	5.99%	6.40%	7.90%	5.000%

<sup>1</sup> Utility investment ATC new construction 2013 through 2015

<sup>2</sup> Small Business Taxpayer Exemption in effect

<sup>3</sup> Eligible Manufacturing Personal Property in effect

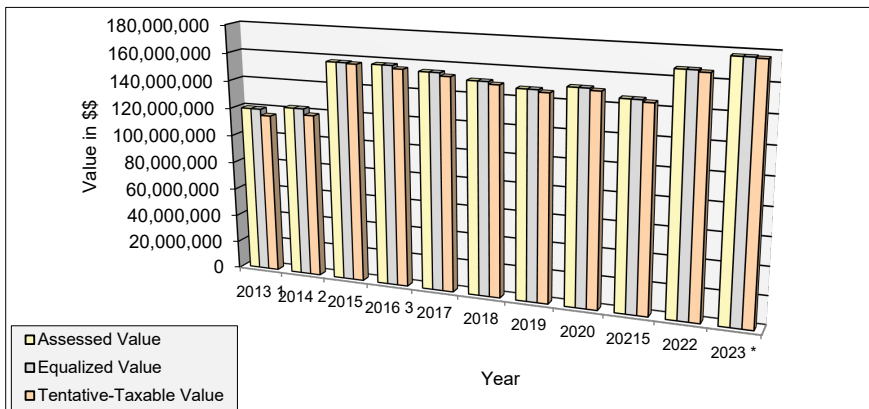
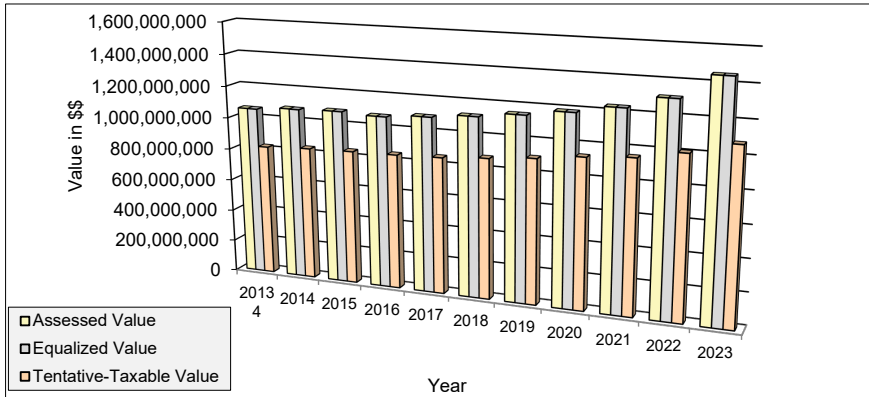
<sup>4</sup> Disabled Veterans Exemption PA 161 of 2013

<sup>5</sup> CO-VID Pandemic affect only reflected in Personal Property Valuations

\* 2023 Inflation Rate Multiplier is set at 5% for the Capped Value Formula. However, the State is has decided that 7.9% must be used in the Headlee Millage Rollback Formula. This will result in higher Headlee Rollbacks.

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

Historical Real								
Year	Assessed Value	Equalized Value	Tentative- Taxable Value	Assessed % incr	Equalized % incr	Taxable % incr	COLA issued Jan	SOM IR issued Oct
1994	354,704,660	363,475,361	0				2.60%	
1995	385,403,372	406,181,245	0	8.65%	11.75%		2.80%	
1996	429,018,334	448,489,376	0	11.32%	10.42%		2.60%	
1997	483,633,691	501,011,825		12.73%	11.71%		2.90%	
1998	532,855,241	538,150,619	437,196,023	10.18%	7.41%		2.10%	
1999	582,884,921	588,207,518	459,828,808	9.39%	9.30%	5.18%	1.30%	
2000	636,000,213	651,210,302	485,175,894	9.11%	10.71%	5.51%	2.50%	



2001	709,678,043	732,845,578	435,975,369	11.58%	12.54%	-10.14%	3.50%	
2002	757,571,332	799,573,547	559,075,626	6.75%	9.11%	28.24%	2.60%	
2003	871,761,494	921,516,379	605,330,281	15.07%	15.25%	8.27%	1.40%	1.50%
2004	1,020,688,231	1,033,579,056	643,081,441	17.08%	12.16%	6.24%	2.10%	2.30%
2005	1,061,468,633	1,085,527,170	680,430,154	4.00%	5.03%	5.81%	2.70%	2.30%
2006	1,142,201,998	1,148,747,808	717,327,305	7.61%	5.82%	5.42%	4.10%	3.30%
2007	1,234,554,485	1,236,698,520	760,081,570	8.09%	7.66%	5.96%	3.30%	1.037%
2008	1,249,733,968	1,250,651,240	794,934,239	1.23%	1.13%	4.59%	2.30%	2.300%
2009	1,188,384,832	1,191,413,376	817,268,269	-4.91%	-4.74%	2.81%	5.80%	4.400%
2010	1,137,845,503	1,116,433,929	803,301,998	-4.25%	-6.29%	-1.71%	0.00%	0.997%
2011	1,068,901,431	1,065,082,733	800,555,199	-6.06%	-4.60%	-0.34%	0.00%	1.700%
2012	1,051,007,471	1,050,980,578	807,609,190	-1.67%	-1.32%	0.88%	3.60%	2.700%

**Historical Personal**

1994	75,388,464	75,388,464	0				2.60%	
1995	77,968,255	77,968,255	0	3.42%	3.42%		2.80%	
1996	79,849,996	79,849,996	0	2.41%	2.41%		2.60%	
1997	75,503,714	75,503,714	0	-5.44%	-5.44%		2.90%	
1998	78,378,716	78,378,716	74,485,045	3.81%	3.81%		2.10%	
1999	86,368,711	86,368,711	82,248,087	10.19%	10.19%	10.42%	1.30%	
2000	91,213,572	91,213,572	85,193,569	5.61%	5.61%	3.58%	2.50%	
2001	94,537,368	94,537,368	87,002,406	3.64%	3.64%	2.12%	3.50%	
2002	98,010,688	98,010,688	92,094,788	3.67%	3.67%	5.85%	2.60%	
2003	77,631,756	77,631,756	76,040,855	-20.79%	-20.79%	-17.43%	1.40%	1.50%
2004	78,001,565	78,001,565	76,590,672	0.48%	0.48%	0.72%	2.10%	2.30%
2005	82,443,073	82,443,073	81,190,938	5.69%	5.69%	6.01%	2.70%	2.30%
2006	84,756,183	84,756,183	83,697,595	2.81%	2.81%	3.09%	4.10%	3.30%
2007	90,438,396	90,438,396	89,590,195	6.70%	6.70%	7.04%	3.30%	3.700%
2008	93,788,260	93,788,260	92,800,350	3.70%	3.70%	3.58%	2.30%	2.300%
2009	94,599,955	94,599,955	90,040,384	0.87%	0.87%	-2.97%	5.80%	4.400%
2010	102,753,891	102,753,891	97,700,281	8.62%	8.62%	8.51%	0.00%	0.997%
2011	103,393,420	103,393,420	98,304,211	0.62%	0.62%	0.62%	0.00%	1.700%
2012	100,676,986	100,676,986	96,594,094	-2.63%	-2.63%	-1.74%	3.60%	2.700%

# 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			
<b>Real Property Codes:</b>		<b>Personal Property Codes:</b>	
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.	County Name	City or Township No.	City or Township Name	Year
490000	Mackinac County			2023

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	308	15,489,220	47.87%	32,359,308	
102	Loss		540,716	47.24%	1,144,636	
103			14,948,504	47.89%	31,214,672	
104	Adjustment		+618,862			
105			15,567,366	49.87%	31,214,672	
106	New		184,707	49.95%	369,792	
107					0	
108	Total Agricultural	302	15,752,073	49.87%	31,584,464	
109	Computed 50% of TCV Real Agriculture				Equalization Factor	
	Recommended CEV Real Agriculture					
200						
201	Commercial	1,212	262,045,486	46.85%	559,337,955	
202	Loss		2,092,650	47.17%	4,436,641	
203			259,952,836	46.85%	554,901,314	
204	Adjustment		+17,043,846			
205			276,996,682	49.92%	554,901,314	
206	New		6,185,661	49.90%	12,397,058	
207					0	
208	Total Commercial	1,240	283,182,343	49.92%	567,298,372	
209	Computed 50% of TCV Real Commercial				Equalization Factor	
	Recommended CEV Real Commercial					
300						
301	Industrial	165	21,791,355	43.66%	49,914,757	
302	Loss		44,700	49.33%	90,614	
303			21,746,655	43.65%	49,824,143	
304	Adjustment		+3,009,072			
305			24,755,727	49.69%	49,824,143	
306	New		348,300	49.81%	699,265	
307					0	
308	Total Industrial	169	25,104,027	49.69%	50,523,408	
309	Computed 50% of TCV Real Industrial				Equalization Factor	
	Recommended CEV Real Industrial					
809	Computed 50% of TCV, Total 6 Classes Real					
	Recommended CEV, Total 6 Classes Real					
859	Computed 50% of TCV, Total Personal Property					
	Recommended CEV, Total Personal Property					

County No. 490000	County Name Mackinac County	City or Township No.	City or Township Name	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	18,112	1,003,544,906	44.55%	2,252,484,411	
402	Loss		10,653,401	44.56%	23,905,505	
403			992,891,505	44.55%	2,228,578,906	
404	Adjustment		+111,863,733			
405			1,104,755,238	49.57%	2,228,578,906	
406	New		17,457,336	49.59%	35,204,645	
407					0	
408	Total Residential	18,096	1,122,212,574	49.57%	2,263,783,551	
409	Computed 50% of TCV Real Residential				Equalization Factor	
	Recommended CEV Real Residential					
500						
501	Timber-Cutover	89	3,234,000	49.59%	6,521,532	
502	Loss		0	0.00%	0	
503			3,234,000	49.59%	6,521,532	
504	Adjustment		+1,000			
505			3,235,000	49.60%	6,521,532	
506	New		62,000	49.48%	125,303	
507					0	
508	Total Timber-C.O.	90	3,297,000	49.60%	6,646,835	
509	Computed 50% of TCV Real Timber-C.O.				Equalization Factor	
	Recommended CEV Real Timber-C.O.					
600						
601	Developmental	0	0	0.00%	0	
602	Loss		0	0.00%	0	
603			0	0.00%	0	
604	Adjustment		+0			
605			0	0.00%	0	
606	New		0	0.00%	0	
607					0	
608	Total Develop.	0	0	0.00%	0	
609	Computed 50% of TCV Real Develop.				Equalization Factor	
	Recommended CEV Real Developmental					

	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
800	Total Real (Sum of lines '08)	19,897	1,449,548,017	49.64%	2,919,836,630	

County No. 490000	County Name Mackinac County	City or Township No.	City or Township Name	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	
152	Loss		0	0.00%	0	
153			0	0.00%	0	
154	Adjustment		+0			
155			0	0.00%	0	
156	New		0	0.00%	0	
157					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	960	16,919,724	50.00%	33,839,448	
252	Loss		2,300,683	50.00%	4,601,366	
253			14,619,041	50.00%	29,238,082	
254	Adjustment		+0			
255			14,619,041	50.00%	29,238,082	
256	New		1,749,023	50.00%	3,498,046	
257					0	
258	Total Commercial	991	16,368,064	50.00%	32,736,128	
350						
351	Industrial	11	5,067,578	50.00%	10,135,156	
352	Loss		51,600	50.00%	103,200	
353			5,015,978	50.00%	10,031,956	
354	Adjustment		+0			
355			5,015,978	50.00%	10,031,956	
356	New		121,459	50.00%	242,918	
357					0	
358	Total Industrial	13	5,137,437	50.00%	10,274,874	
450						
451	Residential	0	0	0.00%	0	
452	Loss		0	0.00%	0	
453			0	0.00%	0	
454	Adjustment		+0			
455			0	0.00%	0	
456	New		0	0.00%	0	
457					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	54	144,938,988	50.00%	289,877,976	
552	Loss		1,055,249	50.00%	2,110,498	
553			143,883,739	50.00%	287,767,478	
554	Adjustment		+0			
555			143,883,739	50.00%	287,767,478	
556	New		11,531,797	50.00%	23,063,594	
557					0	
558	Total Utility	54	155,415,536	50.00%	310,831,072	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	1,058	176,921,037	50.00%	353,842,074	

**L-4022 Ad Valorem**

607 (Rev. 08-22)

03/30/2023 08:02AM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County			City or Township (Indicate which) Bois Blanc Township			
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	29	728,800	0	88,500	0	817,300
300 Industrial	0	0	0	0	0	0
400 Residential	1,727	44,456,750	679,053	5,639,303	703,000	50,120,000
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>1,756</b>	<b>45,185,550</b>	<b>679,053</b>	<b>5,727,803</b>	<b>703,000</b>	<b>50,937,300</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	21	32,000	4,300	0	0	27,700
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	1	285,700	0	0	24,600	310,300
<b>850 Total Personal</b>	<b>22</b>	<b>317,700</b>	<b>4,300</b>	<b>0</b>	<b>24,600</b>	<b>338,000</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	1,778	45,503,250	683,353	5,727,803	727,600	51,275,300
<b>CERTIFICATION</b>						
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 03/30/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%	0	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				0	
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	728,800	44.39%	1,641,811
202	Loss	0	44.39%	0	
203		728,800	44.39%	1,641,811	
204	Adjustment	+88,500			
205		817,300	49.78%	1,641,811	
206	New	0	49.78%	0	
207				0	
208	Total Commercial	29	817,300	49.78%	1,641,811
209	Computed 50% of TCV Real Commercial	820,906		Equalization Factor	1.00000
	Recommended CEV Real Commercial	817,300			
300					
301	Industrial	0	0.00%	0	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				0	
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	51,195,803			
	Recommended CEV, Total 6 Classes Real	50,937,300			
859	Computed 50% of TCV, Total Personal Property	338,000			
	Recommended CEV, Total Personal Property	338,000			



County No. 490000	County Name Mackinac County	City or Township No. 491010	City or Township Name Bois Blanc Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,711	44,456,750	44.07%	100,877,581	S2
402	Loss		679,053	44.07%	1,540,851	
403			43,777,697	44.07%	99,336,730	
404	Adjustment		+5,639,303			
405			49,417,000	49.75%	99,336,730	
406	New		703,000	49.75%	1,413,065	
407					0	
408	Total Residential	1,727	50,120,000	49.75%	100,749,795	
409	Computed 50% of TCV Real Residential		50,374,898		Equalization Factor	1.00000
	Recommended CEV Real Residential		50,120,000			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	1,756	50,937,300	49.75%	102,391,606	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491010	City or Township Name Bois Blanc Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	19	32,000	50.00%	64,000	RV
252	Loss		4,300	50.00%	8,600	
253			27,700	50.00%	55,400	
254	Adjustment		+0			
255			27,700	50.00%	55,400	
256	New		0	50.00%	0	
257					0	
258	Total Commercial	21	27,700	50.00%	55,400	
350						
351	Industrial	0	0	0.00%	0	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					0	
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	1	285,700	50.00%	571,400	RV
552	Loss		0	50.00%	0	
553			285,700	50.00%	571,400	
554	Adjustment		+0			
555			285,700	50.00%	571,400	
556	New		24,600	50.00%	49,200	
557					0	
558	Total Utility	1	310,300	50.00%	620,600	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	22	338,000	50.00%	676,000	1.00000

**L-4022**

607 (Rev. 08-22)

03/23/2023 02:05PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County				City or Township (Indicate which) Brevort Township		
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	1	0	0	0	22,200	22,200
200 Commercial	16	716,900	0	193,800	49,300	960,000
300 Industrial	4	177,900	0	7,000	0	184,900
400 Residential	902	42,662,500	830,500	2,401,200	1,211,100	45,444,300
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	923	43,557,300	830,500	2,602,000	1,282,600	46,611,400
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	16	43,600	26,100	0	3,000	20,500
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	5	1,732,200	18,400	0	103,300	1,817,100
<b>850 Total Personal</b>	21	1,775,800	44,500	0	106,300	1,837,600
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	944	45,333,100	875,000	2,602,000	1,388,900	48,449,000
<b>CERTIFICATION</b>						
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 03/23/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

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## Analysis for Equalized Valuation

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INSERT THE CORRECT CODE IN THE REMARKS FIELD OF THE APPROPRIATE CLASSIFICATION AS NECESSARY					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%	0	NC
102	Loss	0	0.00%	0	
103		0	0.00%	0	
104	Adjustment	+0			
105		0	50.00%	0	
106	New	22,200	50.00%	44,400	
107				0	
108	Total Agricultural	1	22,200	50.00%	44,400
109	Computed 50% of TCV Real Agriculture	22,200		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	22,200			
200					
201	Commercial	14	716,900	38.96%	1,840,092
202	Loss	0	38.96%	0	
203		716,900	38.96%	1,840,092	
204	Adjustment	+193,800			
205		910,700	49.49%	1,840,092	
206	New	49,300	49.49%	99,616	
207				0	
208	Total Commercial	16	960,000	49.49%	1,939,708
209	Computed 50% of TCV Real Commercial	969,854		Equalization Factor	1.00000
	Recommended CEV Real Commercial	960,000			
300					
301	Industrial	4	177,900	47.85%	371,786
302	Loss	0	47.85%	0	
303		177,900	47.85%	371,786	
304	Adjustment	+7,000			
305		184,900	49.73%	371,786	
306	New	0	49.73%	0	
307				0	
308	Total Industrial	4	184,900	49.73%	371,786
309	Computed 50% of TCV Real Industrial	185,893		Equalization Factor	1.00000
	Recommended CEV Real Industrial	184,900			
809	Computed 50% of TCV, Total 6 Classes Real	46,743,349			
	Recommended CEV, Total 6 Classes Real	46,611,400			
859	Computed 50% of TCV, Total Personal Property	1,837,600			
	Recommended CEV, Total Personal Property	1,837,600			

County No. 490000	County Name Mackinac County	City or Township No. 491020	City or Township Name Brevort Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	903	42,662,500	47.16%	90,463,316	S2
402	Loss		830,500	47.16%	1,761,026	
403			41,832,000	47.16%	88,702,290	
404	Adjustment		+2,401,200			
405			44,233,200	49.87%	88,702,290	
406	New		1,211,100	49.87%	2,428,514	
407					0	
408	Total Residential	902	45,444,300	49.87%	91,130,804	
409	Computed 50% of TCV Real Residential		45,565,402		Equalization Factor	1.00000
	Recommended CEV Real Residential		45,444,300			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	923	46,611,400	49.86%	93,486,698	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491020	City or Township Name Brevort Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	17	43,600	50.00%	87,200	RV
252	Loss		26,100	50.00%	52,200	
253			17,500	50.00%	35,000	
254	Adjustment		+0			
255			17,500	50.00%	35,000	
256	New		3,000	50.00%	6,000	
257					0	
258	Total Commercial	16	20,500	50.00%	41,000	
350						
351	Industrial	0	0	0.00%	0	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					0	
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	5	1,732,200	50.00%	3,464,400	RV
552	Loss		18,400	50.00%	36,800	
553			1,713,800	50.00%	3,427,600	
554	Adjustment		+0			
555			1,713,800	50.00%	3,427,600	
556	New		103,300	50.00%	206,600	
557					0	
558	Total Utility	5	1,817,100	50.00%	3,634,200	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	21	1,837,600	50.00%	3,675,200	1.00000

**L-4022**

607 (Rev. 08-22)

03/23/2023 02:05PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County				City or Township (Indicate which) Clark Township		
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	4	563,200	253,500	24,600	4,000	338,300
200 Commercial	183	16,640,100	14,900	759,500	650,200	18,034,900
300 Industrial	58	5,731,700	0	435,700	183,000	6,350,400
400 Residential	3,142	247,236,500	1,686,400	32,315,621	4,402,679	282,268,400
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>3,387</b>	<b>270,171,500</b>	<b>1,954,800</b>	<b>33,535,421</b>	<b>5,239,879</b>	<b>306,992,000</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	151	1,414,800	357,700	0	107,100	1,164,200
350 Industrial	4	34,300	34,300	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	2	3,176,900	79,200	0	0	3,097,700
<b>850 Total Personal</b>	<b>157</b>	<b>4,626,000</b>	<b>471,200</b>	<b>0</b>	<b>107,100</b>	<b>4,261,900</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	3,544	274,797,500	2,426,000	33,535,421	5,346,979	311,253,900
<b>CERTIFICATION</b>						
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 03/23/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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					
<b>Real Property Codes:</b>			<b>Personal Property Codes:</b>		
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. 491030	City or Township Name Clark Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	7	563,200	46.20%	1,219,047	AS
102	Loss		253,500	46.20%	548,701	
103			309,700	46.20%	670,346	
104	Adjustment		+24,600			
105			334,300	49.87%	670,346	
106	New		4,000	49.87%	8,021	
107						
108	Total Agricultural	4	338,300	49.87%	678,367	
109	Computed 50% of TCV Real Agriculture		339,184		Equalization Factor	1.00000
	Recommended CEV Real Agriculture		338,300			
200						
201	Commercial	178	16,640,100	47.78%	34,826,496	AS
202	Loss		14,900	47.78%	31,185	
203			16,625,200	47.78%	34,795,311	
204	Adjustment		+759,500			
205			17,384,700	49.96%	34,795,311	
206	New		650,200	49.96%	1,301,441	
207						
208	Total Commercial	183	18,034,900	49.96%	36,096,752	
209	Computed 50% of TCV Real Commercial		18,048,376		Equalization Factor	1.00000
	Recommended CEV Real Commercial		18,034,900			
300						
301	Industrial	56	5,731,700	46.23%	12,398,226	AS
302	Loss		0	46.23%	0	
303			5,731,700	46.23%	12,398,226	
304	Adjustment		+435,700			
305			6,167,400	49.74%	12,398,226	
306	New		183,000	49.74%	367,913	
307						
308	Total Industrial	58	6,350,400	49.74%	12,766,139	
309	Computed 50% of TCV Real Industrial		6,383,070		Equalization Factor	1.00000
	Recommended CEV Real Industrial		6,350,400			
809	Computed 50% of TCV, Total 6 Classes Real		310,564,631			
	Recommended CEV, Total 6 Classes Real		306,992,000			
859	Computed 50% of TCV, Total Personal Property		4,261,900			
	Recommended CEV, Total Personal Property		4,261,900			



County No. 490000	County Name Mackinac County	City or Township No. 491030	City or Township Name Clark Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	3,153	247,236,500	43.64%	566,536,434	S2
402	Loss		1,686,400	43.64%	3,864,345	
403			245,550,100	43.64%	562,672,089	
404	Adjustment		+32,315,621			
405			277,865,721	49.38%	562,672,089	
406	New		4,402,679	49.38%	8,915,915	
407						
408	Total Residential	3,142	282,268,400	49.38%	571,588,004	
409	Computed 50% of TCV Real Residential		285,794,002		Equalization Factor	1.00000
	Recommended CEV Real Residential		282,268,400			
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)	3,387	306,992,000	49.42%	621,129,262	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491030	City or Township Name Clark Township	Year 2023
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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	1,414,800	50.00%	2,829,600	RV
252	Loss		357,700	50.00%	715,400	
253			1,057,100	50.00%	2,114,200	
254	Adjustment		+0			
255			1,057,100	50.00%	2,114,200	
256	New		107,100	50.00%	214,200	
257						
258	Total Commercial	151	1,164,200	50.00%	2,328,400	
350						
351	Industrial	3	34,300	50.00%	68,600	RV
352	Loss		34,300	50.00%	68,600	
353			0	50.00%	0	
354	Adjustment		+0			
355			0	50.00%	0	
356	New		0	50.00%	0	
357						
358	Total Industrial	4	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	3,176,900	50.00%	6,353,800	RV
552	Loss		79,200	50.00%	158,400	
553			3,097,700	50.00%	6,195,400	
554	Adjustment		+0			
555			3,097,700	50.00%	6,195,400	
556	New		0	50.00%	0	
557						
558	Total Utility	2	3,097,700	50.00%	6,195,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	157	4,261,900	50.00%	8,523,800	1.00000

L-4022

607 (Rev. 08-22)

03/23/2023 03:15PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County			City or Township (Indicate which) Garfield Township			
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	189	9,420,120	196,216	365,862	128,007	9,717,773
200 Commercial	69	3,675,436	0	1,331,896	151,061	5,158,393
300 Industrial	7	567,555	0	28,272	0	595,827
400 Residential	2,793	73,158,606	455,590	9,396,807	860,071	82,959,894
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>3,058</b>	<b>86,821,717</b>	<b>651,806</b>	<b>11,122,837</b>	<b>1,139,139</b>	<b>98,431,887</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	52	107,718	3,187	0	0	104,531
350 Industrial	1	3,225,578	0	0	79,159	3,304,737
450 Residential	0	0	0	0	0	0
550 Utility	6	18,525,654	382,184	0	1,427,997	19,571,467
<b>850 Total Personal</b>	<b>59</b>	<b>21,858,950</b>	<b>385,371</b>	<b>0</b>	<b>1,507,156</b>	<b>22,980,735</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	3,117	108,680,667	1,037,177	11,122,837	2,646,295	121,412,622
<b>CERTIFICATION</b>						
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 Janet Mali		Date 03/23/2023	Assessing Officer Printed Name Janet Mali		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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	193	9,420,120	48.03%	19,612,991 AS
102	Loss		196,216	48.03%	408,528
103			9,223,904	48.03%	19,204,463
104	Adjustment		+365,862		
105			9,589,766	49.94%	19,204,463
106	New		128,007	49.94%	256,322
107				0	
108	Total Agricultural	189	9,717,773	49.94%	19,460,785
109	Computed 50% of TCV Real Agriculture	9,730,393		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	9,717,773			
200					
201	Commercial	67	3,675,436	36.40%	10,097,351 AS
202	Loss		0	36.40%	0
203			3,675,436	36.40%	10,097,351
204	Adjustment		+1,331,896		
205			5,007,332	49.59%	10,097,351
206	New		151,061	49.59%	304,620
207				0	
208	Total Commercial	69	5,158,393	49.59%	10,401,971
209	Computed 50% of TCV Real Commercial	5,200,986		Equalization Factor	1.00000
	Recommended CEV Real Commercial	5,158,393			
300					
301	Industrial	7	567,555	47.50%	1,194,852 AS
302	Loss		0	47.50%	0
303			567,555	47.50%	1,194,852
304	Adjustment		+28,272		
305			595,827	49.87%	1,194,852
306	New		0	49.87%	0
307				0	
308	Total Industrial	7	595,827	49.87%	1,194,852
309	Computed 50% of TCV Real Industrial	597,426		Equalization Factor	1.00000
	Recommended CEV Real Industrial	595,827			
809	Computed 50% of TCV, Total 6 Classes Real	99,239,685			
	Recommended CEV, Total 6 Classes Real	98,431,887			
859	Computed 50% of TCV, Total Personal Property	22,980,735			
	Recommended CEV, Total Personal Property	22,980,735			

County No. 490000	County Name Mackinac County	City or Township No. 491040	City or Township Name Garfield Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	2,780	73,158,606	43.88%	166,724,261	S2
402	Loss		455,590	43.88%	1,038,263	
403			72,703,016	43.88%	165,685,998	
404	Adjustment		+9,396,807			
405			82,099,823	49.55%	165,685,998	
406	New		860,071	49.55%	1,735,764	
407					0	
408	Total Residential	2,793	82,959,894	49.55%	167,421,762	
409	Computed 50% of TCV Real Residential		83,710,881		Equalization Factor	1.00000
	Recommended CEV Real Residential		82,959,894			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	3,058	98,431,887	49.59%	198,479,370	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491040	City or Township Name Garfield Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	52	107,718	50.00%	215,436	RV
252	Loss		3,187	50.00%	6,374	
253			104,531	50.00%	209,062	
254	Adjustment		+0			
255			104,531	50.00%	209,062	
256	New		0	50.00%	0	
257					0	
258	Total Commercial	52	104,531	50.00%	209,062	
350						
351	Industrial	1	3,225,578	50.00%	6,451,156	RV
352	Loss		0	50.00%	0	
353			3,225,578	50.00%	6,451,156	
354	Adjustment		+0			
355			3,225,578	50.00%	6,451,156	
356	New		79,159	50.00%	158,318	
357					0	
358	Total Industrial	1	3,304,737	50.00%	6,609,474	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	6	18,525,654	50.00%	37,051,308	RV
552	Loss		382,184	50.00%	764,368	
553			18,143,470	50.00%	36,286,940	
554	Adjustment		+0			
555			18,143,470	50.00%	36,286,940	
556	New		1,427,997	50.00%	2,855,994	
557					0	
558	Total Utility	6	19,571,467	50.00%	39,142,934	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	59	22,980,735	50.00%	45,961,470	1.00000



**L-4022 Ad Valorem**

607 (Rev. 08-22)

03/30/2023 08:02AM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County				City or Township (Indicate which) Hendricks Township		
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	16	710,000	25,000	110,200	28,400	823,600
300 Industrial	3	73,500	0	1,100	0	74,600
400 Residential	332	9,842,000	9,100	616,550	106,200	10,555,650
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>351</b>	<b>10,625,500</b>	<b>34,100</b>	<b>727,850</b>	<b>134,600</b>	<b>11,453,850</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	26	217,400	80,000	0	67,800	205,200
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	4,441,970	2,470	0	274,900	4,714,400
<b>850 Total Personal</b>	<b>30</b>	<b>4,659,370</b>	<b>82,470</b>	<b>0</b>	<b>342,700</b>	<b>4,919,600</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	381	15,284,870	116,570	727,850	477,300	16,373,450
<b>CERTIFICATION</b>						
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 03/30/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	0	0.00%	0	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				0		
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	710,000	42.85%	1,656,942	AS
202	Loss		25,000	42.85%	58,343	
203			685,000	42.85%	1,598,599	
204	Adjustment		+110,200			
205			795,200	49.74%	1,598,599	
206	New		28,400	49.74%	57,097	
207				0		
208	Total Commercial	16	823,600	49.74%	1,655,696	
209	Computed 50% of TCV Real Commercial	827,848		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	823,600				
300						
301	Industrial	3	73,500	48.85%	150,460	AS
302	Loss		0	48.85%	0	
303			73,500	48.85%	150,460	
304	Adjustment		+1,100			
305			74,600	49.58%	150,460	
306	New		0	49.58%	0	
307				0		
308	Total Industrial	3	74,600	49.58%	150,460	
309	Computed 50% of TCV Real Industrial	75,230		Equalization Factor	1.00000	
	Recommended CEV Real Industrial	74,600				
809	Computed 50% of TCV, Total 6 Classes Real		11,533,250			
	Recommended CEV, Total 6 Classes Real		11,453,850			
859	Computed 50% of TCV, Total Personal Property		4,919,600			
	Recommended CEV, Total Personal Property		4,919,600			



County No. 490000	County Name Mackinac County	City or Township No. 491050	City or Township Name Hendricks Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	332	9,842,000	46.72%	21,065,924	AS
402	Loss		9,100	46.72%	19,478	
403			9,832,900	46.72%	21,046,446	
404	Adjustment		+616,550			
405			10,449,450	49.65%	21,046,446	
406	New		106,200	49.65%	213,897	
407					0	
408	Total Residential	332	10,555,650	49.65%	21,260,343	
409	Computed 50% of TCV Real Residential		10,630,172		Equalization Factor	1.00000
	Recommended CEV Real Residential		10,555,650			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	351	11,453,850	49.66%	23,066,499	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491050	City or Township Name Hendricks Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	25	217,400	50.00%	434,800	RV
252	Loss		80,000	50.00%	160,000	
253			137,400	50.00%	274,800	
254	Adjustment		+0			
255			137,400	50.00%	274,800	
256	New		67,800	50.00%	135,600	
257					0	
258	Total Commercial	26	205,200	50.00%	410,400	
350						
351	Industrial	0	0	0.00%	0	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					0	
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	4	4,441,970	50.00%	8,883,940	RV
552	Loss		2,470	50.00%	4,940	
553			4,439,500	50.00%	8,879,000	
554	Adjustment		+0			
555			4,439,500	50.00%	8,879,000	
556	New		274,900	50.00%	549,800	
557					0	
558	Total Utility	4	4,714,400	50.00%	9,428,800	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	30	4,919,600	50.00%	9,839,200	1.00000


**L-4022**

607 (Rev. 08-22)

03/23/2023 02:06PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County				City or Township (Indicate which) Hudson Township		
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	7	239,600	0	73,000	0	312,600
300 Industrial	5	395,600	0	12,000	0	407,600
400 Residential	430	13,554,700	192,028	1,192,502	225,626	14,780,800
500 Timber - Cutover	24	858,300	0	-300	0	858,000
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>466</b>	<b>15,048,200</b>	<b>192,028</b>	<b>1,277,202</b>	<b>225,626</b>	<b>16,359,000</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	14	1,800	0	0	2,400	4,200
350 Industrial	1	36,600	4,000	0	0	32,600
450 Residential	0	0	0	0	0	0
550 Utility	5	4,960,700	14,100	0	402,300	5,348,900
<b>850 Total Personal</b>	<b>20</b>	<b>4,999,100</b>	<b>18,100</b>	<b>0</b>	<b>404,700</b>	<b>5,385,700</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	486	20,047,300	210,128	1,277,202	630,326	21,744,700
<b>CERTIFICATION</b>						
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 03/23/2023	Assessing Officer Printed Name Pamela Chipman		Certification Number R-7152	

The completed form must be signed by the local unit assessor who is the assessor of record with the State Tax Commission and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to

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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	491060	Hudson Township	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%	0	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				0	
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	239,600	38.17%	627,718
202	Loss	0	38.17%	0	AS
203		239,600	38.17%	627,718	
204	Adjustment	+73,000			
205		312,600	49.80%	627,718	
206	New	0	49.80%	0	
207				0	
208	Total Commercial	7	312,600	49.80%	627,718
209	Computed 50% of TCV Real Commercial	313,859		Equalization Factor	1.00000
	Recommended CEV Real Commercial	312,600			
300					
301	Industrial	5	395,600	48.48%	816,006
302	Loss	0	48.48%	0	AS
303		395,600	48.48%	816,006	
304	Adjustment	+12,000			
305		407,600	49.95%	816,006	
306	New	0	49.95%	0	
307				0	
308	Total Industrial	5	407,600	49.95%	816,006
309	Computed 50% of TCV Real Industrial	408,003		Equalization Factor	1.00000
	Recommended CEV Real Industrial	407,600			
809	Computed 50% of TCV, Total 6 Classes Real	16,368,899			
	Recommended CEV, Total 6 Classes Real	16,359,000			
859	Computed 50% of TCV, Total Personal Property	5,385,700			
	Recommended CEV, Total Personal Property	5,385,700			

County No. 490000	County Name Mackinac County	City or Township No. 491060	City or Township Name Hudson Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	430	13,554,700	45.88%	29,543,809	AS
402	Loss		192,028	45.88%	418,544	
403			13,362,672	45.88%	29,125,265	
404	Adjustment		+1,192,502			
405			14,555,174	49.97%	29,125,265	
406	New		225,626	49.97%	451,523	
407					0	
408	Total Residential	430	14,780,800	49.97%	29,576,788	
409	Computed 50% of TCV Real Residential		14,788,394		Equalization Factor	1.00000
	Recommended CEV Real Residential		14,780,800			
500						
501	Timber-Cutover	24	858,300	49.98%	1,717,286	AS
502	Loss		0	49.98%	0	
503			858,300	49.98%	1,717,286	
504	Adjustment		-300			
505			858,000	49.96%	1,717,286	
506	New		0	49.96%	0	
507					0	
508	Total Timber-C.O.	24	858,000	49.96%	1,717,286	
509	Computed 50% of TCV Real Timber-C.O.		858,643		Equalization Factor	1.00000
	Recommended CEV Real Timber-C.O.		858,000			
600						
601	Developmental	0	0	0.00%	0	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					0	
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	16,359,000	49.97%	32,737,798	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491060	City or Township Name Hudson Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
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		2,400	50.00%	4,800	
257					0	
258	Total Commercial	14	4,200	50.00%	8,400	
350						
351	Industrial	1	36,600	50.00%	73,200	RV
352	Loss		4,000	50.00%	8,000	
353			32,600	50.00%	65,200	
354	Adjustment		+0			
355			32,600	50.00%	65,200	
356	New		0	50.00%	0	
357					0	
358	Total Industrial	1	32,600	50.00%	65,200	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	5	4,960,700	50.00%	9,921,400	RV
552	Loss		14,100	50.00%	28,200	
553			4,946,600	50.00%	9,893,200	
554	Adjustment		+0			
555			4,946,600	50.00%	9,893,200	
556	New		402,300	50.00%	804,600	
557					0	
558	Total Utility	5	5,348,900	50.00%	10,697,800	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	20	5,385,700	50.00%	10,771,400	1.00000



L-4022

607 (Rev. 08-22)

03/23/2023 09:22AM

## 2023 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 209.28(5b). **REPORT ONLY AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County <b>Mackinac County</b>			City or Township (Indicate which) <b>Marquette Township</b>			
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	61	3,265,800	3,000	160,100	30,500	3,453,400
200 Commercial	15	843,300	0	47,900	0	891,200
300 Industrial	3	103,800	0	5,200	119,400	228,400
400 Residential	1,155	42,537,100	832,930	7,542,780	1,281,250	50,528,200
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>1,234</b>	<b>46,750,000</b>	<b>835,930</b>	<b>7,755,980</b>	<b>1,431,150</b>	<b>55,101,200</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	21	394,500	73,900	0	0	320,600
350 Industrial	1	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	805,800	21,600	0	0	784,200
<b>850 Total Personal</b>	<b>26</b>	<b>1,200,300</b>	<b>95,500</b>	<b>0</b>	<b>0</b>	<b>1,104,800</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	1,260	47,950,300	931,430	7,755,980	1,431,150	56,206,000

**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. VanEenenboom-Carpenter</i>	Date 03/23/2023	Assessing Officer Printed Name <i>Katie L. VanEenenboom-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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of 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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	491070	Marquette Township	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	61	3,265,800	47.62%	6,858,042 AS
102	Loss		3,000	47.62%	6,300
103			3,262,800	47.62%	6,851,742
104	Adjustment		+160,100		
105			3,422,900	49.96%	6,851,742
106	New		30,500	49.96%	61,049
107				0	
108	Total Agricultural	61	3,453,400	49.96%	6,912,791
109	Computed 50% of TCV Real Agriculture	3,456,396		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	3,453,400			
200					
201	Commercial	15	843,300	47.25%	1,784,761 AS
202	Loss		0	47.25%	0
203			843,300	47.25%	1,784,761
204	Adjustment		+47,900		
205			891,200	49.93%	1,784,761
206	New		0	49.93%	0
207				0	
208	Total Commercial	15	891,200	49.93%	1,784,761
209	Computed 50% of TCV Real Commercial	892,381		Equalization Factor	1.00000
	Recommended CEV Real Commercial	891,200			
300					
301	Industrial	3	103,800	47.49%	218,572 AS
302	Loss		0	47.49%	0
303			103,800	47.49%	218,572
304	Adjustment		+5,200		
305			109,000	49.87%	218,572
306	New		119,400	49.87%	239,422
307				0	
308	Total Industrial	3	228,400	49.87%	457,994
309	Computed 50% of TCV Real Industrial	228,997		Equalization Factor	1.00000
	Recommended CEV Real Industrial	228,400			
809	Computed 50% of TCV, Total 6 Classes Real	55,120,052			
	Recommended CEV, Total 6 Classes Real	55,101,200			
859	Computed 50% of TCV, Total Personal Property	1,104,800			
	Recommended CEV, Total Personal Property	1,104,800			



County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,166	42,537,100	42.33%	100,489,251	S2
402	Loss		832,930	42.33%	1,967,706	
403			41,704,170	42.33%	98,521,545	
404	Adjustment		+7,542,780			
405			49,246,950	49.99%	98,521,545	
406	New		1,281,250	49.99%	2,563,013	
407					0	
408	Total Residential	1,155	50,528,200	49.99%	101,084,558	
409	Computed 50% of TCV Real Residential		50,542,279		Equalization Factor	1.00000
	Recommended CEV Real Residential		50,528,200			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	1,234	55,101,200	49.98%	110,240,104	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	21	394,500	50.00%	789,000	RV
252	Loss		73,900	50.00%	147,800	
253			320,600	50.00%	641,200	
254	Adjustment		+0			
255			320,600	50.00%	641,200	
256	New		0	50.00%	0	
257					0	
258	Total Commercial	21	320,600	50.00%	641,200	
350						
351	Industrial	0	0	0.00%	0	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					0	
358	Total Industrial	1	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	4	805,800	50.00%	1,611,600	RV
552	Loss		21,600	50.00%	43,200	
553			784,200	50.00%	1,568,400	
554	Adjustment		+0			
555			784,200	50.00%	1,568,400	
556	New		0	50.00%	0	
557					0	
558	Total Utility	4	784,200	50.00%	1,568,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	26	1,104,800	50.00%	2,209,600	1.00000

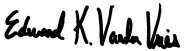
**L-4022**

607 (Rev. 08-22)

04/04/2023 05:21PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County				City or Township (Indicate which) Moran Township		
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	141	12,984,400	0	734,100	426,400	14,144,900
300 Industrial	38	9,533,000	0	2,385,500	1,200	11,919,700
400 Residential	1,471	83,001,500	1,242,500	4,416,800	1,137,700	87,313,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>1,650</b>	<b>105,518,900</b>	<b>1,242,500</b>	<b>7,536,400</b>	<b>1,565,300</b>	<b>113,378,100</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	76	856,200	250,800	0	121,600	727,000
350 Industrial	3	1,771,100	13,300	0	42,300	1,800,100
450 Residential	0	0	0	0	0	0
550 Utility	8	86,332,000	17,500	0	3,195,200	89,509,700
<b>850 Total Personal</b>	<b>87</b>	<b>88,959,300</b>	<b>281,600</b>	<b>0</b>	<b>3,359,100</b>	<b>92,036,800</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	1,737	194,478,200	1,524,100	7,536,400	4,924,400	205,414,900
<b>CERTIFICATION</b>						
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 04/04/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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			
<b>Real Property Codes:</b>		<b>Personal Property Codes:</b>	
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. 491080	City or Township Name Moran Township	Year 2023
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	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	0.00%	0	
109	Computed 50% of TCV Real Agriculture		0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture		0			
200						
201	Commercial	141	12,984,400	46.68%	27,815,766	AS
202	Loss		0	46.68%	0	
203			12,984,400	46.68%	27,815,766	
204	Adjustment		+734,100			
205			13,718,500	49.32%	27,815,766	
206	New		426,400	49.32%	864,558	
207						
208	Total Commercial	141	14,144,900	49.32%	28,680,324	
209	Computed 50% of TCV Real Commercial		14,340,162		Equalization Factor	1.00000
	Recommended CEV Real Commercial		14,144,900			
300						
301	Industrial	38	9,533,000	39.62%	24,061,080	AS
302	Loss		0	39.62%	0	
303			9,533,000	39.62%	24,061,080	
304	Adjustment		+2,385,500			
305			11,918,500	49.53%	24,061,080	
306	New		1,200	49.53%	2,423	
307						
308	Total Industrial	38	11,919,700	49.53%	24,063,503	
309	Computed 50% of TCV Real Industrial		12,031,752		Equalization Factor	1.00000
	Recommended CEV Real Industrial		11,919,700			
809	Computed 50% of TCV, Total 6 Classes Real		115,235,188			
	Recommended CEV, Total 6 Classes Real		113,378,100			
859	Computed 50% of TCV, Total Personal Property		92,036,800			
	Recommended CEV, Total Personal Property		92,036,800			

County No. 490000	County Name Mackinac County	City or Township No. 491080	City or Township Name Moran Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,483	83,001,500	46.61%	178,076,593	S2
402	Loss		1,242,500	46.61%	2,665,737	
403			81,759,000	46.61%	175,410,856	
404	Adjustment		+4,416,800			
405			86,175,800	49.13%	175,410,856	
406	New		1,137,700	49.13%	2,315,693	
407						
408	Total Residential	1,471	87,313,500	49.13%	177,726,549	
409	Computed 50% of TCV Real Residential		88,863,275		Equalization Factor	1.00000
	Recommended CEV Real Residential		87,313,500			
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)	1,650	113,378,100	49.19%	230,470,376	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491080	City or Township Name Moran Township	Year 2023
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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	856,200	50.00%	1,712,400	RV
252	Loss		250,800	50.00%	501,600	
253			605,400	50.00%	1,210,800	
254	Adjustment		+0			
255			605,400	50.00%	1,210,800	
256	New		121,600	50.00%	243,200	
257						
258	Total Commercial	76	727,000	50.00%	1,454,000	
350						
351	Industrial	3	1,771,100	50.00%	3,542,200	RV
352	Loss		13,300	50.00%	26,600	
353			1,757,800	50.00%	3,515,600	
354	Adjustment		+0			
355			1,757,800	50.00%	3,515,600	
356	New		42,300	50.00%	84,600	
357						
358	Total Industrial	3	1,800,100	50.00%	3,600,200	
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	86,332,000	50.00%	172,664,000	RV
552	Loss		17,500	50.00%	35,000	
553			86,314,500	50.00%	172,629,000	
554	Adjustment		+0			
555			86,314,500	50.00%	172,629,000	
556	New		3,195,200	50.00%	6,390,400	
557						
558	Total Utility	8	89,509,700	50.00%	179,019,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	87	92,036,800	50.00%	184,073,600	1.00000



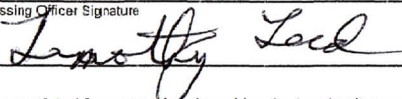
L-4022

607 (Rev. 08-22)

03/23/2023 02:07PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County			City or Township (Indicate which) Newton Township			
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	27	1,523,600	88,000	19,700	0	1,455,300
200 Commercial	28	1,692,200	0	80,900	0	1,773,100
300 Industrial	34	4,668,100	44,700	57,100	44,700	4,725,200
400 Residential	1,035	35,718,000	882,900	1,440,250	792,400	37,067,750
500 Timber - Cutover	66	2,375,700	0	1,300	62,000	2,439,000
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>1,190</b>	<b>45,977,600</b>	<b>1,015,600</b>	<b>1,599,250</b>	<b>899,100</b>	<b>47,460,350</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	35	129,100	43,500	0	17,700	103,300
350 Industrial	2	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	6	8,380,100	27,100	0	4,089,500	12,442,500
<b>850 Total Personal</b>	<b>43</b>	<b>8,509,200</b>	<b>70,600</b>	<b>0</b>	<b>4,107,200</b>	<b>12,545,800</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	1,233	54,486,800	1,086,200	1,599,250	5,006,300	60,006,150
<b>CERTIFICATION</b>						
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 03/23/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	27	1,523,600	48.59%	3,135,624 AS
102	Loss		88,000	48.59%	181,107
103			1,435,600	48.59%	2,954,517
104	Adjustment		+19,700		
105			1,455,300	49.26%	2,954,517
106	New		0	49.26%	0
107				0	
108	Total Agricultural	27	1,455,300	49.26%	2,954,517
109	Computed 50% of TCV Real Agriculture	1,477,259		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	1,455,300			
200					
201	Commercial	28	1,692,200	47.45%	3,566,280 AS
202	Loss		0	47.45%	0
203			1,692,200	47.45%	3,566,280
204	Adjustment		+80,900		
205			1,773,100	49.72%	3,566,280
206	New		0	49.72%	0
207				0	
208	Total Commercial	28	1,773,100	49.72%	3,566,280
209	Computed 50% of TCV Real Commercial	1,783,140		Equalization Factor	1.00000
	Recommended CEV Real Commercial	1,773,100			
300					
301	Industrial	32	4,668,100	49.33%	9,463,004 AS
302	Loss		44,700	49.33%	90,614
303			4,623,400	49.33%	9,372,390
304	Adjustment		+57,100		
305			4,680,500	49.94%	9,372,390
306	New		44,700	49.94%	89,507
307				0	
308	Total Industrial	34	4,725,200	49.94%	9,461,897
309	Computed 50% of TCV Real Industrial	4,730,949		Equalization Factor	1.00000
	Recommended CEV Real Industrial	4,725,200			
809	Computed 50% of TCV, Total 6 Classes Real	47,870,447			
	Recommended CEV, Total 6 Classes Real	47,460,350			
859	Computed 50% of TCV, Total Personal Property	12,545,800			
	Recommended CEV, Total Personal Property	12,545,800			



County No. 490000	County Name Mackinac County	City or Township No. 491090	City or Township Name Newton Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,020	35,718,000	47.57%	75,085,137	S2
402	Loss		882,900	47.57%	1,856,002	
403			34,835,100	47.57%	73,229,135	
404	Adjustment		+1,440,250			
405			36,275,350	49.54%	73,229,135	
406	New		792,400	49.54%	1,599,516	
407					0	
408	Total Residential	1,035	37,067,750	49.54%	74,828,651	
409	Computed 50% of TCV Real Residential		37,414,326		Equalization Factor	1.00000
	Recommended CEV Real Residential		37,067,750			
500						
501	Timber-Cutover	65	2,375,700	49.45%	4,804,246	AS
502	Loss		0	49.45%	0	
503			2,375,700	49.45%	4,804,246	
504	Adjustment		+1,300			
505			2,377,000	49.48%	4,804,246	
506	New		62,000	49.48%	125,303	
507					0	
508	Total Timber-C.O.	66	2,439,000	49.48%	4,929,549	
509	Computed 50% of TCV Real Timber-C.O.		2,464,775		Equalization Factor	1.00000
	Recommended CEV Real Timber-C.O.		2,439,000			
600						
601	Developmental	0	0	0.00%	0	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					0	
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)	1,190	47,460,350	49.57%	95,740,894	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491090	City or Township Name Newton Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	35	129,100	50.00%	258,200	RV
252	Loss		43,500	50.00%	87,000	
253			85,600	50.00%	171,200	
254	Adjustment		+0			
255			85,600	50.00%	171,200	
256	New		17,700	50.00%	35,400	
257					0	
258	Total Commercial	35	103,300	50.00%	206,600	
350						
351	Industrial	2	0	0.00%	0	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					0	
358	Total Industrial	2	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	6	8,380,100	50.00%	16,760,200	RV
552	Loss		27,100	50.00%	54,200	
553			8,353,000	50.00%	16,706,000	
554	Adjustment		+0			
555			8,353,000	50.00%	16,706,000	
556	New		4,089,500	50.00%	8,179,000	
557					0	
558	Total Utility	6	12,442,500	50.00%	24,885,000	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	43	12,545,800	50.00%	25,091,600	1.00000

**L-4022**

607 (Rev. 08-22)

03/23/2023 02:08PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County			City or Township (Indicate which) Portage Township			
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	20	716,500	0	48,600	0	765,100
200 Commercial	78	7,069,200	12,800	426,300	60,400	7,543,100
300 Industrial	0	0	0	0	0	0
400 Residential	1,966	94,822,300	195,500	9,112,500	1,537,100	105,276,400
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>2,064</b>	<b>102,608,000</b>	<b>208,300</b>	<b>9,587,400</b>	<b>1,597,500</b>	<b>113,584,600</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	76	52,700	44,100	0	99,000	107,600
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	2	1,157,500	19,500	0	0	1,138,000
<b>850 Total Personal</b>	<b>78</b>	<b>1,210,200</b>	<b>63,600</b>	<b>0</b>	<b>99,000</b>	<b>1,245,600</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	2,142	103,818,200	271,900	9,587,400	1,696,500	114,830,200
<b>CERTIFICATION</b>						
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 03/23/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	20	716,500	46.72%	1,533,604 AS
102	Loss		0	46.72%	0
103			716,500	46.72%	1,533,604
104	Adjustment		+48,600		
105			765,100	49.89%	1,533,604
106	New		0	49.89%	0
107				0	
108	Total Agricultural	20	765,100	49.89%	1,533,604
109	Computed 50% of TCV Real Agriculture	766,802		Equalization Factor	1.00000
	Recommended CEV Real Agriculture	765,100			
200					
201	Commercial	76	7,069,200	46.83%	15,095,451 AS
202	Loss		12,800	46.83%	27,333
203			7,056,400	46.83%	15,068,118
204	Adjustment		+426,300		
205			7,482,700	49.66%	15,068,118
206	New		60,400	49.66%	121,627
207				0	
208	Total Commercial	78	7,543,100	49.66%	15,189,745
209	Computed 50% of TCV Real Commercial	7,594,873		Equalization Factor	1.00000
	Recommended CEV Real Commercial	7,543,100			
300					
301	Industrial	0	0	0.00%	0 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				0	
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	113,795,088			
	Recommended CEV, Total 6 Classes Real	113,584,600			
859	Computed 50% of TCV, Total Personal Property	1,245,600			
	Recommended CEV, Total Personal Property	1,245,600			

County No. 490000	County Name Mackinac County	City or Township No. 491100	City or Township Name Portage Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,969	94,822,300	45.54%	208,217,610	S2
402	Loss		195,500	45.54%	429,293	
403			94,626,800	45.54%	207,788,317	
404	Adjustment		+9,112,500			
405			103,739,300	49.93%	207,788,317	
406	New		1,537,100	49.93%	3,078,510	
407					0	
408	Total Residential	1,966	105,276,400	49.93%	210,866,827	
409	Computed 50% of TCV Real Residential		105,433,414		Equalization Factor	1.00000
	Recommended CEV Real Residential		105,276,400			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	2,064	113,584,600	49.91%	227,590,176	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491100	City or Township Name Portage Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	78	52,700	50.00%	105,400	RV
252	Loss		44,100	50.00%	88,200	
253			8,600	50.00%	17,200	
254	Adjustment		+0			
255			8,600	50.00%	17,200	
256	New		99,000	50.00%	198,000	
257					0	
258	Total Commercial	76	107,600	50.00%	215,200	
350						
351	Industrial	0	0	0.00%	0	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					0	
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	2	1,157,500	50.00%	2,315,000	RV
552	Loss		19,500	50.00%	39,000	
553			1,138,000	50.00%	2,276,000	
554	Adjustment		+0			
555			1,138,000	50.00%	2,276,000	
556	New		0	50.00%	0	
557					0	
558	Total Utility	2	1,138,000	50.00%	2,276,000	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	78	1,245,600	50.00%	2,491,200	1.00000

**L-4022**

607 (Rev. 08-22)

03/23/2023 02:38PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County				City or Township (Indicate which) Saint Ignace Township		
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	40	2,352,900	0	171,400	42,400	2,566,700
300 Industrial	4	156,300	0	12,400	0	168,700
400 Residential	1,027	41,069,300	318,900	7,458,700	611,700	48,820,800
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>1,071</b>	<b>43,578,500</b>	<b>318,900</b>	<b>7,642,500</b>	<b>654,100</b>	<b>51,556,200</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	45	740,500	376,000	0	0	364,500
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	6	11,607,700	449,300	0	13,000	11,171,400
<b>850 Total Personal</b>	<b>51</b>	<b>12,348,200</b>	<b>825,300</b>	<b>0</b>	<b>13,000</b>	<b>11,535,900</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	1,122	55,926,700	1,144,200	7,642,500	667,100	63,092,100

**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 Van Eenennaam-Carpenter</i>	Date 03/23/2023	Assessing Officer Printed Name <i>Katie 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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

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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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> AU: Audit ES: Estimated (L-4023) RA: Complete Reappraisal S2: Two Year Study		
<b>County No.</b> 490000			<b>County Name</b> Mackinac County		<b>City or Township No.</b> 491110
<b>City or Township Name</b> Saint Ignace Township		<b>Year</b> 2023			

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	0	0.00%	0	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				0		
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	2,352,900	46.57%	5,052,394	AS
202	Loss	0	46.57%	0		
203		2,352,900	46.57%	5,052,394		
204	Adjustment	+171,400				
205		2,524,300	49.96%	5,052,394		
206	New	42,400	49.96%	84,868		
207				0		
208	Total Commercial	40	2,566,700	49.96%	5,137,262	
209	Computed 50% of TCV Real Commercial	2,568,631		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	2,566,700				
300						
301	Industrial	4	156,300	46.14%	338,751	AS
302	Loss	0	46.14%	0		
303		156,300	46.14%	338,751		
304	Adjustment	+12,400				
305		168,700	49.80%	338,751		
306	New	0	49.80%	0		
307				0		
308	Total Industrial	4	168,700	49.80%	338,751	
309	Computed 50% of TCV Real Industrial	169,376		Equalization Factor	1.00000	
	Recommended CEV Real Industrial	168,700				
809	Computed 50% of TCV, Total 6 Classes Real	51,586,816				
	Recommended CEV, Total 6 Classes Real	51,556,200				
859	Computed 50% of TCV, Total Personal Property	11,535,900				
	Recommended CEV, Total Personal Property	11,535,900				



County No. 490000	County Name Mackinac County	City or Township No. 491110	City or Township Name Saint Ignace Township	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,034	41,069,300	42.24%	97,228,456	S2
402	Loss		318,900	42.24%	754,972	
403			40,750,400	42.24%	96,473,484	
404	Adjustment		+7,458,700			
405			48,209,100	49.97%	96,473,484	
406	New		611,700	49.97%	1,224,134	
407					0	
408	Total Residential	1,027	48,820,800	49.97%	97,697,618	
409	Computed 50% of TCV Real Residential		48,848,809		Equalization Factor	1.00000
	Recommended CEV Real Residential		48,820,800			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	1,071	51,556,200	49.97%	103,173,631	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491110	City or Township Name Saint Ignace Township	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	47	740,500	50.00%	1,481,000	RV
252	Loss		376,000	50.00%	752,000	
253			364,500	50.00%	729,000	
254	Adjustment		+0			
255			364,500	50.00%	729,000	
256	New		0	50.00%	0	
257					0	
258	Total Commercial	45	364,500	50.00%	729,000	
350						
351	Industrial	0	0	0.00%	0	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					0	
358	Total Industrial	0	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	6	11,607,700	50.00%	23,215,400	RV
552	Loss		449,300	50.00%	898,600	
553			11,158,400	50.00%	22,316,800	
554	Adjustment		+0			
555			11,158,400	50.00%	22,316,800	
556	New		13,000	50.00%	26,000	
557					0	
558	Total Utility	6	11,171,400	50.00%	22,342,800	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	51	11,535,900	50.00%	23,071,800	1.00000

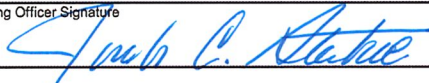
**L-4022**

607 (Rev. 08-22)

04/05/2023 12:22PM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County <b>Mackinac County</b>			City or Township (Indicate which) <b>Mackinac Island City</b>			
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	337	175,650,750	1,795,150	9,108,250	3,026,100	185,989,950
300 Industrial	0	0	0	0	0	0
400 Residential	879	203,859,050	1,650,700	18,239,100	3,532,550	223,980,000
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>1,216</b>	<b>379,509,800</b>	<b>3,445,850</b>	<b>27,347,350</b>	<b>6,558,650</b>	<b>409,969,950</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	232	10,076,506	584,296	0	807,523	10,299,733
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	1	886,464	16,095	0	0	870,369
<b>850 Total Personal</b>	<b>233</b>	<b>10,962,970</b>	<b>600,391</b>	<b>0</b>	<b>807,523</b>	<b>11,170,102</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	1,449	390,472,770	4,046,241	27,347,350	7,366,173	421,140,052
<b>CERTIFICATION</b>						
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 04/05/2023	Assessing Officer Printed Name Joseph C. Stakoe, MAAO		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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

E-mail the completed .pdf version of form with the assessor of record signature to [Equalization@michigan.gov](mailto: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			
<b>Real Property Codes:</b>		<b>Personal Property Codes:</b>	
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. 492010	City or Township Name Mackinac Island City	Year 2023
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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	0.00%	0	
109 Computed 50% of TCV Real Agriculture		0		Equalization Factor	0.00000
Recommended CEV Real Agriculture		0			
200					
201 Commercial	333	175,650,750	47.50%	369,791,052	ES
202 Loss		1,795,150	47.50%	3,779,263	
203		173,855,600	47.50%	366,011,789	
204 Adjustment		+9,108,250			
205		182,963,850	49.99%	366,011,789	
206 New		3,026,100	49.99%	6,053,411	
207					
208 Total Commercial	337	185,989,950	49.99%	372,065,200	
209 Computed 50% of TCV Real Commercial		186,032,600		Equalization Factor	1.00000
Recommended CEV Real Commercial		185,989,950			
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		412,547,114			
Recommended CEV, Total 6 Classes Real		409,969,950			
859 Computed 50% of TCV, Total Personal Property		11,170,102			
Recommended CEV, Total Personal Property		11,170,102			

County No. 490000	County Name Mackinac County	City or Township No. 492010	City or Township Name Mackinac Island City	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	889	203,859,050	45.35%	449,523,814	S2
402	Loss		1,650,700	45.35%	3,639,912	
403			202,208,350	45.35%	445,883,902	
404	Adjustment		+18,239,100			
405			220,447,450	49.44%	445,883,902	
406	New		3,532,550	49.44%	7,145,125	
407						
408	Total Residential	879	223,980,000	49.44%	453,029,027	
409	Computed 50% of TCV Real Residential		226,514,514		Equalization Factor	1.00000
	Recommended CEV Real Residential		223,980,000			
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)	1,216	409,969,950	49.69%	825,094,227	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 492010	City or Township Name Mackinac Island City	Year 2023
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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	10,076,506	50.00%	20,153,012	RV
252	Loss		584,296	50.00%	1,168,592	
253			9,492,210	50.00%	18,984,420	
254	Adjustment		+0			
255			9,492,210	50.00%	18,984,420	
256	New		807,523	50.00%	1,615,046	
257						
258	Total Commercial	232	10,299,733	50.00%	20,599,466	
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	886,464	50.00%	1,772,928	RV
552	Loss		16,095	50.00%	32,190	
553			870,369	50.00%	1,740,738	
554	Adjustment		+0			
555			870,369	50.00%	1,740,738	
556	New		0	50.00%	0	
557						
558	Total Utility	1	870,369	50.00%	1,740,738	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	233	11,170,102	50.00%	22,340,204	1.00000



**L-4022**

607 (Rev. 08-22)

03/28/2023 11:56AM

**2023 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 AD VALOREM ASSESSED VALUES ON THIS FORM. DO NOT INCLUDE SPECIAL ACT VALUES.**

County Mackinac County				City or Township (Indicate which) Saint Ignace City		
Real Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	281	38,741,900	244,800	3,918,100	1,751,400	44,166,600
300 Industrial	13	383,900	0	64,800	0	448,700
400 Residential	1,237	71,626,600	1,677,300	12,091,620	1,055,960	83,096,880
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
<b>800 Total Real</b>	<b>1,531</b>	<b>110,752,400</b>	<b>1,922,100</b>	<b>16,074,520</b>	<b>2,807,360</b>	<b>127,712,180</b>
Personal Property	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	226	2,852,900	456,800	0	522,900	2,919,000
350 Industrial	1	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	2,646,300	7,800	0	2,001,000	4,639,500
<b>850 Total Personal</b>	<b>231</b>	<b>5,499,200</b>	<b>464,600</b>	<b>0</b>	<b>2,523,900</b>	<b>7,558,500</b>
Total Real and Personal	Parcel Count	2022 Board of Review	Loss	+ or (-) Adjustment	New	2023 Board of Review
	1,762	116,251,600	2,386,700	16,074,520	5,331,260	135,270,680
<b>CERTIFICATION</b>						
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 03/28/2023	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 and submitted in the Michigan Equalization Gateway (MEG) Local Unit Portal.

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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					
<b>Real Property Codes:</b> AS: Appraisal Study NW: New Class S1: One Year Study			<b>Personal Property Codes:</b> 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	2023	

Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100					
101	Agricultural	0	0.00%	0	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				0	
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	38,741,900	45.29%	85,541,841
202	Loss		244,800	45.29%	540,517
203			38,497,100	45.29%	85,001,324
204	Adjustment		+3,918,100		
205			42,415,200	49.90%	85,001,324
206	New		1,751,400	49.90%	3,509,820
207				0	
208	Total Commercial	281	44,166,600	49.90%	88,511,144
209	Computed 50% of TCV Real Commercial	44,255,572		Equalization Factor	1.00000
	Recommended CEV Real Commercial	44,166,600			
300					
301	Industrial	13	383,900	42.56%	902,020
302	Loss		0	42.56%	0
303			383,900	42.56%	902,020
304	Adjustment		+64,800		
305			448,700	49.74%	902,020
306	New		0	49.74%	0
307				0	
308	Total Industrial	13	448,700	49.74%	902,020
309	Computed 50% of TCV Real Industrial	451,010		Equalization Factor	1.00000
	Recommended CEV Real Industrial	448,700			
809	Computed 50% of TCV, Total 6 Classes Real	128,117,995			
	Recommended CEV, Total 6 Classes Real	127,712,180			
859	Computed 50% of TCV, Total Personal Property	7,558,500			
	Recommended CEV, Total Personal Property	7,558,500			



County No. 490000	County Name Mackinac County	City or Township No. 492020	City or Township Name Saint Ignace City	Year 2023
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400						
401	Residential	1,242	71,626,600	42.47%	168,652,225	S2
402	Loss		1,677,300	42.47%	3,949,376	
403			69,949,300	42.47%	164,702,849	
404	Adjustment		+12,091,620			
405			82,040,920	49.81%	164,702,849	
406	New		1,055,960	49.81%	2,119,976	
407					0	
408	Total Residential	1,237	83,096,880	49.81%	166,822,825	
409	Computed 50% of TCV Real Residential		83,411,413		Equalization Factor	1.00000
	Recommended CEV Real Residential		83,096,880			
500						
501	Timber-Cutover	0	0	0.00%	0	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					0	
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	0.00%	0	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					0	
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)	1,531	127,712,180	49.84%	256,235,989	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 492020	City or Township Name Saint Ignace City	Year 2023
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	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
150						
151	Agricultural	0	0	0.00%	0	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					0	
158	Total Agricultural	0	0	0.00%	0	
250						
251	Commercial	217	2,852,900	50.00%	5,705,800	RV
252	Loss		456,800	50.00%	913,600	
253			2,396,100	50.00%	4,792,200	
254	Adjustment		+0			
255			2,396,100	50.00%	4,792,200	
256	New		522,900	50.00%	1,045,800	
257					0	
258	Total Commercial	226	2,919,000	50.00%	5,838,000	
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					0	
358	Total Industrial	1	0	0.00%	0	
450						
451	Residential	0	0	0.00%	0	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					0	
458	Total Residential	0	0	0.00%	0	
550						
551	Utility	4	2,646,300	50.00%	5,292,600	RV
552	Loss		7,800	50.00%	15,600	
553			2,638,500	50.00%	5,277,000	
554	Adjustment		+0			
555			2,638,500	50.00%	5,277,000	
556	New		2,001,000	50.00%	4,002,000	
557					0	
558	Total Utility	4	4,639,500	50.00%	9,279,000	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	231	7,558,500	50.00%	15,117,000	1.00000