



2024 Mackinac County Equalization Report

Received by the Mackinac County Board of Commissioners

April 8, 2024

Taxable Values are tentative until June , 2024.

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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
Senior Appraiser
(906) 643-7312

Mallory Johnston, MCAO
Equalization Clerk
(906) 643-7310

April 04, 2024

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

Board Members:

This 2024 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 2024 Equalization Report presents data to support the proposed and recommended 2024 County Equalized Value for Mackinac County.

The report is divided into two sections. The First section contains this letter of transmittal, the 2024 L-4024, and the 2024 L-4037 CBC (AD Valorem & Special Acts). The L-4024 is a tabular listing of the 2024 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 L-4024 is signed by the Board Chairperson, myself, and the County Clerk. The second section of the report is comprised of back-up documentation.

The recommended Ad Valorem Equalized Value of Mackinac County for 2024 is \$1,793,906,376. The 2023 Ad Valorem Equalized Value was \$1,626,469,054. The 2024 value shows an increase of \$153,481,021 or 10.29% over the 2023 state equalized value.

The tentative 2024 Ad Valorem Taxable Value is \$1,337,699,181. This is \$ 123,885,112 more than the 2023 Ad Valorem Taxable Value of \$1,253,814,069. This reflects an increase of 6.69% between 2023 and 2024 Ad Valorem Taxable Values. Taxable Values are not finalized until June.

I respectfully request your acceptance and approval of the following 2024 Equalization Report and the 2024 County Equalized Valuation of Mackinac County.

Sincerely,



Michael D. Gillett, MAAO
Equalization Director

2024
MACKINAC COUNTY
EQUALIZATION DEPARTMENT

Michael Gillett, Director, MAAO, PPE

Jolene Larsen, Senior Appraiser, MCAO, PPE

Mallory Johnston, Clerk, MCAT

MACKINAC COUNTY
BOARD OF COMMISSIONERS

Daniel Litzner, Chair

Jodi Kaiser, Vice Chair

Corina Clark

Mike Patrick

Judy St. Louis-Scott

MACKINAC COUNTY TWP & CITY OFFICIALS

SUPERVISOR	ASSESSOR
BB - 49-001: BOIS BLANC TOWNSHIP	
BRENT P SHARPE, SUPERVISOR P. O. BOX 898 PTE AUX PINS, MI 49775 OFFICE: 231-634-7275 HC ADDRESSES USE 49775-9809 ZIP CODE	ELIZABETH ZABIK, ASSR 827 POND ST MACKINAW CITY, MI 49701 PHONE: 906-290-0369 ezassessing@gmail.com
BR - 49-002: BREVORT TOWNSHIP	
ED SERWACH, SUPERVISOR P. O. BOX 119 MORAN, MI 49760-0119 PHONE: 906-643-9594	SHERRY BURD, ASSR 1570 S LAKESIDE RD CEDARVILLE, MI 49719 PHONE: 269-685-1574 sherryburd@aol.com
CL - 49-003: CLARK TOWNSHIP	
MARK CLYMER, SUPERVISOR P. O. BOX 367 CEDARVILLE, MI 49719 OFFICE: 906-484-2672 FAX: 906-484-3199	SHERRY BURD, ASSR P. O. BOX 367 207 N. BLINDLINE RD. CEDARVILLE, MI 49719 OFFICE: 906-484-2672 FAX: 906-484-3199 assessor@clarktwp.org
GR - 49-004: GARFIELD TOWNSHIP	
DONALD BUTKOVITCH, SUPERVISOR PO BOX 148 ENGADINE, MI 49827 HOME: 906-477-6832	JANET MAKI, ASSR 6402 CO RD 457 NEWBERRY, MI 49868 PHONE: 906-293-3836 jmakipentwp@gmail.com
HE - 49-005: HENDRICKS TOWNSHIP	
HOWARD HOOD, SUPERVISOR N5115 HIAWATHA TRAIL EPOUFETTE, MI 49762 PHONE: 906-450-5312	ELIZABETH ZABIK, ASSR 827 POND ST MACKINAW CITY, MI 49701 PHONE: 906-290-0369 ezassessing@gmail.com
HU - 49-006: HUDSON TOWNSHIP	
JOHN KOSTIUK, SUPERVISOR PHONE: 906-595-7310 FAX: 906-595-7315 johnnykup56@gmail.com	PAMELA CHIPMAN, ASSR PO BOX 1284 SAULT STE. MARIE, MI 49783 PHONE: 906-440-2799 assessor@hudsonwp.com
MA - 49-007: MARQUETTE TOWNSHIP	
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MO - 49-008: MORAN TOWNSHIP	
SUSAN K. DIONNE, SUPERVISOR MORAN TWP. HALL STREET ADDRESS P. O. BOX 364 W1362 US #2 ST. IGNACE, MI 4978 OFFICE: 906-643-8027 FAX: 906-643-7208 supervisor@morantownship.com	EDWARD VANDERVRIES, ASSR 1225 HOLIDAY LN PORTAGE, MI 49024 CELL: 269-720-1928 HRS: 1st & 3rd Friday monthly evandervries@hotmail.com
NE - 49-009: NEWTON TOWNSHIP	
FRED BURTON, SUPERVISOR N6610 H-33 GOULD CITY, MI 49838 PHONE: 906-630-6859, ext 3	DYLAN JURASIN, ASSR PO BOX 589 ISHPEMING, MI 49849 OFFICE: 906-477-6185 newtonwpassessor@gmail.com

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

EQUALIZATION DEPARTMENT	
DIRECTOR	SENIOR APPRAISER
MICHAEL GILLET, MAAO PPE 100 S. MARLEY, RM 115 ST.IGNACE, MI 49781 OFFICE: 906-643-7313 FAX: 906-643-8123 mgillett@mackinacounty.net	JOLENE LARSEN, MCAO 100 S MARLEY, RM 115 ST. IGNACE, MI 49781 OFFICE: 906-643-7312 jlarsen@mackinacounty.net
CLERK	
MALLORY JOHNSTON, MCAO 100 S MARLEY, RM 115 ST. IGNACE, MI 49781 OFFICE: 906-643-7310 mjohnston@mackinacounty.net	

Personal and Real Property - TOTALS

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

Mackinac COUNTY

04/04/2024 03:18PM

Statement of acreage and valuation in the year 2024 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	59,307,150	59,307,150	347,800	347,800	59,654,950	59,654,950
Brevort Township	0	49,236,600	49,236,600	2,550,700	2,550,700	51,787,300	51,787,300
Clark Township	0	350,700,800	350,700,800	4,390,300	4,390,300	355,091,100	355,091,100
Garfield Township	0	112,460,281	112,460,281	24,497,986	24,497,986	136,958,267	136,958,267
Hendricks Township	0	12,142,100	12,142,100	5,635,400	5,635,400	17,777,500	17,777,500
Hudson Township	0	17,106,900	17,106,900	6,333,200	6,333,200	23,440,100	23,440,100
Mackinac Island City	0	441,703,150	441,703,150	12,086,476	12,086,476	453,789,626	453,789,626
Marquette Township	0	62,012,200	62,012,200	1,218,800	1,218,800	63,231,000	63,231,000
Moran Township	0	125,414,700	125,414,700	94,836,600	94,836,600	220,251,300	220,251,300
Newton Township	0	56,714,450	56,714,450	12,906,300	12,906,300	69,620,750	69,620,750
Portage Township	0	127,951,683	127,951,683	1,250,900	1,250,900	129,202,583	129,202,583
Saint Ignace City	0	140,780,700	140,780,700	7,395,100	7,395,100	148,175,800	148,175,800
Saint Ignace Township	0	53,816,000	53,816,000	11,110,100	11,110,100	64,926,100	64,926,100
Totals for County	0.00	1,609,346,714	1,609,346,714	184,559,662	184,559,662	1,793,906,376	1,793,906,376

Personal and Real Totals

Equalized Valuations - REAL

Mackinac

COUNTY

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

Statement of acreage and valuation in the year 2024 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		896,500		58,410,650			59,307,150
Brevort Township		1,039,300	195,400	48,001,900			49,236,600
Clark Township	380,800	19,632,700	7,080,000	323,607,300			350,700,800
Garfield Township	10,621,773	5,483,203	642,135	95,713,170			112,460,281
Hendricks Township		970,000	77,700	11,094,400			12,142,100
Hudson Township		287,500	415,400	15,539,600	864,400		17,106,900
Mackinac Island City		200,524,050		241,179,100			441,703,150
Marquette Township	3,594,300	925,200	247,200	57,245,500			62,012,200
Moran Township		14,717,200	12,753,000	97,944,500			125,414,700
Newton Township	1,382,100	1,912,200	5,681,100	47,739,050			56,714,450
Portage Township	818,700	8,284,731		118,848,252			127,951,683
Saint Ignace City		48,404,800	458,700	91,917,200			140,780,700
Saint Ignace Township		2,911,700	188,900	50,715,400			53,816,000
Totals for County	16,797,673	305,989,084	27,739,535	1,257,956,022	864,400	0	1,609,346,714

Real Property Equalized

Assessed Valuations - REAL

Mackinac COUNTY

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

Statement of acreage and valuation in the year 2024 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		896,500		58,410,650			59,307,150
Brevort Township		1,039,300	195,400	48,001,900			49,236,600
Clark Township	380,800	19,632,700	7,080,000	323,607,300			350,700,800
Garfield Township	10,621,773	5,483,203	642,135	95,713,170			112,460,281
Hendricks Township		970,000	77,700	11,094,400			12,142,100
Hudson Township		287,500	415,400	15,539,600	864,400		17,106,900
Mackinac Island City		200,524,050		241,179,100			441,703,150
Marquette Township	3,594,300	925,200	247,200	57,245,500			62,012,200
Moran Township		14,717,200	12,753,000	97,944,500			125,414,700
Newton Township	1,382,100	1,912,200	5,681,100	47,739,050			56,714,450
Portage Township	818,700	8,284,731		118,848,252			127,951,683
Saint Ignace City		48,404,800	458,700	91,917,200			140,780,700
Saint Ignace Township		2,911,700	188,900	50,715,400			53,816,000
Totals for County	16,797,673	305,989,084	27,739,535	1,257,956,022	864,400	0	1,609,346,714

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 2024 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.

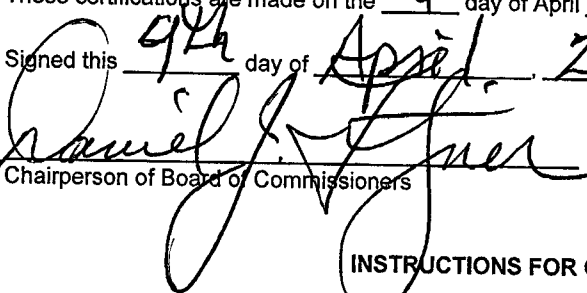
WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in Mackinac County in the year 2024 as determined by the Board of County Commissioners of said county.

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 2024 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 9 day of April 2024, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this 9th day of April, 2024.


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.

COPY

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)

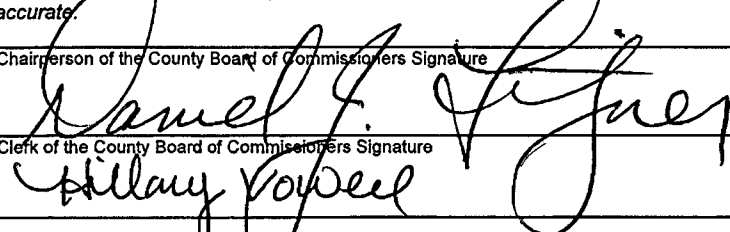
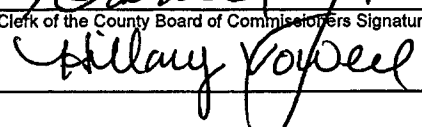
Assessing Officer Name MICHAEL D GILLETT	Certification Number R-5725	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2024
Local Unit of Government Name MACKINAC COUNTY	City or Township County	County Name MACKINAC	

PART 2: CBC ASSESSED VALUE AS EQUALIZED - Special Acts

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	4,210,447
Deducting	0		Real Commercial	315,000
	0		Real Industrial	1,388,300
	0		Real Residential	770,000
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	6,683,747
			TOTAL PERSONAL PROPERTY	0
			TOTAL REAL & PERSONAL PROPERTY	6,683,747

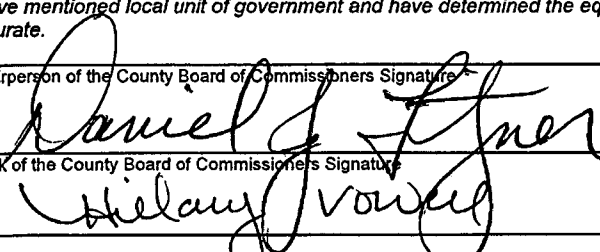
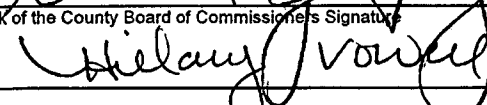
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

Chairperson of the County Board of Commissioners Signature 	Date 4/9/2024
Clerk of the County Board of Commissioners Signature 	Date 4/9/2024

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 - Michigan Advanced Assessing Officer	Tax Year 2024	
Local Unit of Government Name 049 MACKINAC COUNTY	City or Township COUNTY	County Name MACKINAC		
PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	16,797,673
Deducting	0		Real Commercial	305,989,084
	0		Real Industrial	27,739,535
	0		Real Residential	1,257,956,022
	0		Real Timber Cutover	864,400
	0		Real Developmental	0
			TOTAL REAL PROPERTY	1,609,346,714
			TOTAL PERSONAL PROPERTY	184,559,662
			TOTAL REAL & PERSONAL PROPERTY	1,793,906,376
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<p><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 Act property to be accurate.</i></p>				
Chairperson of the County Board of Commissioners Signature 			Date 4/9/2024	
Clerk of the County Board of Commissioners Signature 			Date 4/9/2024	



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 12 of 2023
October 23, 2023
2024 Property Tax Appeal Procedures

2024 PROPERTY TAX APPEAL PROCEDURES

Type of Appeal	Board of Review	Treasury	State Tax Commission	Tax Tribunal
2024 Assessed Value and/or Tentative Taxable Value	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	May 31, 2024, Industrial, Developmental, Commercial or Utility Personal Class by Petition July 31, 2024 Residential, Timber-Cutover or Agricultural Class by Petition
2024 Poverty Exemptions Under MCL 211.7u	March 2024* <u>OR</u>	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
	July or Dec 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	<u>Within 35 Days of Denial by Petition</u>
2024 Assessment Classification	March 2024*	NO REVIEW AUTHORITY	June 30, 2024	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 2024*	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 2023 Qualified Agricultural Exemption for 2024	March 2024*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	July 31, 2024 by Petition
Denial by Assessor of Qualified Agricultural Exemption for 2024	July or Dec. 2024 for 2024 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 2023 and/or 2024 Tax Roll	July or Dec. 2024 for 2023 and/or 2024 Exemption*	NO REVIEW AUTHORITY	NO REVIEW AUTHORITY	Within 35 Days of Board of Review Action by Petition

***Contact your city or township for the dates of the Board of Review**



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

Bulletin No. 13 of 2023
October 23, 2023
Property Tax and Equalization Calendar for 2024

TO: Assessor and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2024

STATE TAX COMMISSION
2024 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.

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

<p>December 31, 2023 Cont.</p>	<p>Tax Day for 2024 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2023 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)</p>
<p>January 2, 2024 December 31 is a Sunday January 1 is a State Holiday</p>	<p>Deadline for counties to file 2023 equalization studies for 2024 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)</p>
<p>January 10, 2024</p>	<p>Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)</p>
<p>January 25, 2024</p>	<p>Local units with an SEV of \$15,000,000 or Less: 2023 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute 2023 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p>February 1, 2024</p>	<p>Property Services Division staff reviews preliminary forms L4030 and provide a report to the commission by February 1. STC Rule 209.42(e)</p> <p>Deadline to submit STC Form 2699 (L-4143) Statement of “Qualified Personal Property” by a “Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Deadline for notice by certified mail to all properties that are delinquent on their 2023 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>Last day for county to send second notice by first class mail to all properties that have delinquent 2022 taxes. MCL 211.78f</p>

<p>February 14, 2024</p>	<p>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15 (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)</p> <p>Last day to pay property 2023 taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p>
<p>February 15, 2024</p>	<p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p> <p>A local unit of government that collects a summer property tax shall defer the collection of 2023 summer taxes until this date for qualified property owners who filed intent. MCL 211.51(2)</p>
<p>February 16, 2024 February 19 is a State Holiday February 18 is a Sunday February 17 is a Saturday</p>	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2024, 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>
<p>February 20, 2024</p>	<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> <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>February 20, 2024 Cont.</p>	<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 632 2024 <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>
<p>February 28, 2024</p>	<p>Deadline for municipalities to report inaccurate 2023 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2023 Personal Property Taxable Values Used for 2023 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p>
<p>February 29, 2024</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 2023 property taxes. MCL 211.78a</p>
<p>March 1, 2024</p>	<p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>Properties with delinquent 2022 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>Redemptions of 2022 tax-delinquent properties require additional interest at non-compounded rate of ½% per month from March 1 preceding forfeiture. MCL 211.78g(3)(b)</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2023 taxes and interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2023 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.</p>

March 4, 2024	The 2024 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24
March 5, 2024	<p>The assessor/supervisor shall submit the 2024 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>
March 11, 2024	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)
March 14, 2024	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)
March 31, 2024	<p>Deadline for municipalities to report any errors identified in the 2023 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2023 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 2023 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p> <p>Deadline for county equalization directors to report any corrected 2023 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2023 Personal Property Taxable Values Used for the 2023 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2023 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2023. MCL 123.1358(5)(e)</p>
April 1, 2024	<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>Assessors are required to annually provide parcel information from any Form 5819 Qualified Heavy Equipment Rental Personal Property Exemption Claim 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 211.9p</p>

<p>April 1, 2024 Cont.</p>	<p>Assessors are required to annually provide parcel information from any Form 5076 <i>Small Business Property Tax Exemption Claim under MCL 211.9o</i> and other parcel information required by the Department of Treasury for any taxpayer with more than \$80,000 but less than \$180,000 in true cash value in a form and manner required by the Department no later than April 1 of each year. MCL 211.9o</p> <p>Assessors are required to annually provide information from any Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>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> <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>Last day to pay all forfeited 2021 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2021 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
<p>April 3, 2024</p>	<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>
<p>April 9, 2024</p>	<p>County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)</p>
<p>April 15, 2024</p>	<p>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>

	<p>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 2023 assessment year. MCL 211.1057(4)</p> <p>Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)</p> <p>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>
April 30, 2024	<p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)</p>
May 1, 2024	<p>Deadline for filing a <i>Principal Residence Exemption (PRE) Active Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd</p> <p>Deadline for Department of Treasury to post the <i>2024 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>
May 6, 2024	<p>On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. MCL 211.34d(2)</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) <i>Personal and Real Property - TOTALS</i> prescribed and furnished by the STC on or before the first Monday in May. STC R209.41(8), MCL 209.5(2)</p>

<p>May 6, 2024 Cont.</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>May 13, 2024</p>	<p>Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)</p>
<p>May 15, 2024</p>	<p>Deadline for assessors to report the 2024 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. 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>
<p>May 20, 2024</p>	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2023 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)</p>
<p>May 28, 2024 May 27 is a State Holiday</p>	<p>State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4</p>
<p>May 31, 2024 June 1 is a Sunday</p>	<p>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)</p> <p>Deadline for county equalization directors to report the 2024 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 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1353(3)</p>

<p>May 31, 2024 Cont.</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>
<p>June 1, 2024</p>	<p>Deadline for filing Form 2368 Principal Residence Exemption (PRE) Affidavit for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the summer tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)</p> <p>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>June 2, 2024</p>	<p>Last day to send the first notice to all properties that are delinquent on 2023 taxes. MCL 211.78b</p>
<p>June 3, 2024</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>The Department of Treasury shall rescind for the 2023 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>June 3, 2024 Cont.</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>June 7, 2024</p>	<p>Deadline for county equalization directors to compile and report the 2024 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 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1353(3)</p> <p>Deadline for assessors to report the 2023 and 2024 taxable values for each renaissance zone on <i>2024 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692</p>
<p>June 10, 2024</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>
<p>June 14, 2024 June 15 is a Saturday</p>	
<p>June 17, 2024</p>	<p>Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008. MCL 125.2665a(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2024 forfeitures. MCL 211.78h(1)</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>June 17, 2024 Cont.</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>June 24, 2024</p>	<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>
<p>June 28, 2024 June 30 is a Sunday June 29 is a Saturday</p>	<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>June 30, 2024</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>July 1, 2024 June 30 is a Sunday</p>	<p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) Property Owner Petition for Change of Property Classification (June 30).</p> <p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p>
<p>July 2, 2024</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2024 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>
<p>July 16, 2024</p>	<p>The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)</p>
<p>July 31, 2024</p>	<p>Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p>

<p>July 31, 2024 Cont.</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 year following 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 year following 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 year following 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>
<p>August 1, 2024</p>	<p>Deadline for eligible local school districts to file Form 5451 <i>2024 School District Debt Millage Rate for the 2024 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>2024 Hold Harmless Millage Rate for the 2024 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 2023 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 2024 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
<p>August 15, 2024</p>	<p>Deadline to certify 2024 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)</p>
<p>August 19, 2024</p>	<p>Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)</p>
<p>September 1, 2024</p>	<p>Last day for county to send notice by first class mail to all properties that have delinquent 2023 taxes. MCL 211.78c</p>
<p>September 15, 2024</p>	<p>Deadline to amend a previously certified 2024 essential services assessment statement. MCL 211.2057(4)</p>

September 16, 2024	<p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107</p> <p>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.</p> <p>Last day for qualified taxpayers to file intent for 2024 summer tax deferral. MCL 211.51(7)</p>
September 30, 2024	<p>Not later than September 30 of the second calendar year after the 2022 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> <p>Not later than September 30 of the second calendar year after the 2022 foreclosure, the department of treasury shall submit an electronic report to the house and senate committees with jurisdiction over taxation. MCL 211.78m(8)</p> <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>
October	<p>County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e</p>
October 1, 2024	<p>County Treasurer adds \$15 for each parcel of property for which the 2022 real property taxes remain unpaid. MCL 211.78d</p>
October 15, 2024	<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>October 15, 2024 Cont.</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>
<p>October 20, 2024</p>	<p>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)</p>
<p>October 31, 2024</p>	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000 (, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006 (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.</p>
<p>November 1, 2024</p>	<p>Deadline for filing Principal Residence Exemption Affidavit (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>
<p>November 5, 2024</p>	<p>Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)</p>
<p>November 15, 2024</p>	<p>Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.</p>
<p>November 28, 2024</p>	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>

November 30, 2024	<p>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)</p>
December 1, 2024	<p>Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i></p> <p>County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer. MCL 211.43</p> <p>2024 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>
December 2, 2024 December 1 is a Sunday	<p>Deadline for foreclosing governmental units to transfer list of unsold 2024 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>
MTT Note:	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
December 10, 2024	<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>
December 31, 2024	<p>The Department of Treasury may appeal the 2024 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a 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>December 31, 2024 Cont.</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 2025 property taxes. MCL 211.2(2)</p>
<p>January 2, 2025 December 31 is a State Holiday January 1 is a State Holiday</p>	<p>Deadline for counties to file 2024 equalization studies for 2025 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>



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

**Bulletin 16 of 2023
Inflation Rate Multiplier
October 23, 2023**

TO: Assessors and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Inflation Rate Multiplier for use in the 2024 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 2024 Inflation Rate Multiplier

Based on the statutory requirements in MCL 211.34d, the calculation of the inflation rate multiplier for 2024 is as follows:

1. The 12 monthly values for October 2021 through September 2022 are averaged.
2. The 12 monthly values for October 2022 through September 2023 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 2024 property taxes

	<u>FY 2021-2022</u>		<u>FY 2022-2023</u>
Oct 2021	276.589	Oct 2022	298.012
Nov 2021	277.948	Nov 2022	297.711
Dec 2021	278.802	Dec 2022	296.797
Jan 2022	281.148	Jan 2023	299.170
Feb 2022	283.716	Feb 2023	300.840
Mar 2022	287.504	Mar 2023	301.836
Apr 2022	289.109	Apr 2023	303.363
May 2022	292.296	May 2023	304.127
Jun 2022	296.311	Jun 2023	305.109
Jul 2022	296.276	Jul 2023	305.691
Aug 2022	296.171	Aug 2023	307.026
Sep 2022	<u>296.808</u>	Sep 2023	<u>307.789</u>
Average	287.723	Average	302.289

Ratio	1.051
% Change	5.1%

Important: Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.05 in 2024. 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 2024 Capped Value Formula

The inflation rate, expressed as a multiplier, to be used in the 2024 Capped Value Formula is 1.05.

2024 CAPPED VALUE = (2023 Taxable Value – LOSSES) X 1.05 + ADDITIONS

- The formula above includes 1.05 because the inflation rate multiplier of 1.051 is higher than 1.05.

Inflation Rate Multiplier Used in 2024 “Headlee” Calculations

The inflation rate multiplier of 1.051 must be used in the calculation of the 2024 “Headlee” Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d.

The formula for calculating the 2024 “Headlee” Millage Reduction Fraction (MRF) is:

2024 MRF = $\frac{(2023 \text{ Taxable Value} - \text{LOSSES}) \times 1.051}{2024 \text{ Taxable Value} - \text{ADDITIONS}}$

Historical Inflation Rate Multipliers

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

Year	IRM
1995	1.026
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023
2009	1.044

Year	IRM
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)
2024	1.05 (Capped Value) 1.051 (Headlee)

L-4022 Ad Valorem

607 (Rev. 08-22)

2024 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	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	29	817,300	0	79,200	0	896,500
300 Industrial	0	0	0	0	0	0
400 Residential	1,727	50,120,000	378,700	7,763,499	905,851	58,410,650
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,756	50,937,300	378,700	7,842,699	905,851	59,307,150
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	20	27,700	2,900	0	0	24,800
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	1	310,300	0	0	12,700	323,000
850 Total Personal	21	338,000	2,900	0	12,700	347,800
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	1,777	51,275,300	381,600	7,842,699	918,551	59,654,950
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature		Date	Assessing Officer Printed Name		Certification Number	
		03/25/2024				

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County Mackinac County			City or Township (Indicate which) Brevort Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	22,200	22,200	0	0	0
200 Commercial	16	960,000	0	60,000	19,300	1,039,300
300 Industrial	4	184,900	0	10,500	0	195,400
400 Residential	907	45,444,300	336,800	1,960,000	934,400	48,001,900
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	927	46,611,400	359,000	2,030,500	953,700	49,236,600
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	15	20,500	0	0	52,700	73,200
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	5	1,817,100	800	0	661,200	2,477,500
850 Total Personal	20	1,837,600	800	0	713,900	2,550,700
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	947	48,449,000	359,800	2,030,500	1,667,600	51,787,300
CERTIFICATION						
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County Mackinac County			City or Township (Indicate which) Clark Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	4	338,300	0	42,500	0	380,800
200 Commercial	181	18,034,900	176,800	1,174,200	600,400	19,632,700
300 Industrial	58	6,350,400	0	729,600	0	7,080,000
400 Residential	3,143	282,268,400	2,979,900	35,019,400	9,299,400	323,607,300
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	3,386	306,992,000	3,156,700	36,965,700	9,899,800	350,700,800
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	151	1,164,200	185,900	0	250,900	1,229,200
350 Industrial	4	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	2	3,097,700	0	0	63,400	3,161,100
850 Total Personal	157	4,261,900	185,900	0	314,300	4,390,300
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	3,543	311,253,900	3,342,600	36,965,700	10,214,100	355,091,100
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		Date	Assessing Officer Printed Name		Certification Number	
		03/25/2024				

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County Mackinac County			City or Township (Indicate which) Garfield Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	194	9,717,773	163,748	723,686	344,062	10,621,773
200 Commercial	67	5,158,393	2,600	168,787	158,623	5,483,203
300 Industrial	7	595,827	0	46,308	0	642,135
400 Residential	2,806	82,959,894	428,703	11,487,240	1,694,739	95,713,170
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	3,074	98,431,887	595,051	12,426,021	2,197,424	112,460,281
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	53	104,531	8,150	0	0	96,381
350 Industrial	1	3,304,737	0	0	293,472	3,598,209
450 Residential	0	0	0	0	0	0
550 Utility	6	19,571,467	89,891	0	1,321,820	20,803,396
850 Total Personal	60	22,980,735	98,041	0	1,615,292	24,497,986
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	3,134	121,412,622	693,092	12,426,021	3,812,716	136,958,267
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>Janet Maki</i>	Date 03/25/2024	Assessing Officer Printed Name <i>Janet Maki</i>			Certification Number 5601	

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County Mackinac County			City or Township (Indicate which) Hendricks Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	16	823,600	0	143,000	3,400	970,000
300 Industrial	3	74,600	0	3,100	0	77,700
400 Residential	330	10,555,650	95,500	415,650	218,600	11,094,400
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	349	11,453,850	95,500	561,750	222,000	12,142,100
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	26	205,200	20,300	0	121,300	306,200
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	4,714,400	3,000	0	617,800	5,329,200
850 Total Personal	30	4,919,600	23,300	0	739,100	5,635,400
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	379	16,373,450	118,800	561,750	961,100	17,777,500
CERTIFICATION						
I hereby certify that all the information contained within this document is true and accurate to the best of my knowledge, information and belief.						
Assessing Officer Signature		Date	Assessing Officer Printed Name		Certification Number	
		03/26/2024				

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607 (Rev. 08-22)

2024 Report of Assessment Roll Changes and Classification

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County Mackinac County			City or Township (Indicate which) Hudson Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	5	312,600	79,900	50,306	4,494	287,500
300 Industrial	5	407,600	0	7,800	0	415,400
400 Residential	433	14,780,800	75,600	653,000	181,400	15,539,600
500 Timber - Cutover	24	858,000	0	6,400	0	864,400
600 Developmental	0	0	0	0	0	0
800 Total Real	467	16,359,000	155,500	717,506	185,894	17,106,900
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	11	4,200	2,400	0	40,500	42,300
350 Industrial	1	32,600	3,300	0	0	29,300
450 Residential	0	0	0	0	0	0
550 Utility	5	5,348,900	5,300	0	918,000	6,261,600
850 Total Personal	17	5,385,700	11,000	0	958,500	6,333,200
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	484	21,744,700	166,500	717,506	1,144,394	23,440,100
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		Date	Assessing Officer Printed Name		Certification Number	
		04/01/2024				

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L-4022 Ad Valorem

607 (Rev. 08-22)

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County Mackinac County			City or Township (Indicate which) Marquette Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	61	3,453,400	77,000	200,100	17,800	3,594,300
200 Commercial	15	891,200	0	34,000	0	925,200
300 Industrial	3	228,400	0	15,200	3,600	247,200
400 Residential	1,152	50,528,200	609,100	5,756,800	1,569,600	57,245,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,231	55,101,200	686,100	6,006,100	1,591,000	62,012,200
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	21	320,600	11,000	0	107,400	417,000
350 Industrial	1	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	784,200	0	0	17,600	801,800
850 Total Personal	26	1,104,800	11,000	0	125,000	1,218,800
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	1,257	56,206,000	697,100	6,006,100	1,716,000	63,231,000
CERTIFICATION						
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		03/26/2024				

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County Mackinac County			City or Township (Indicate which) Moran Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	141	14,144,900	334,700	838,600	68,400	14,717,200
300 Industrial	38	11,919,700	0	833,300	0	12,753,000
400 Residential	1,418	87,313,500	1,089,400	9,454,300	2,266,100	97,944,500
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,597	113,378,100	1,424,100	11,126,200	2,334,500	125,414,700
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	80	727,000	99,600	0	334,000	961,400
350 Industrial	3	1,800,100	851,800	0	0	948,300
450 Residential	0	0	0	0	0	0
550 Utility	8	89,509,700	2,325,400	0	5,742,600	92,926,900
850 Total Personal	91	92,036,800	3,276,800	0	6,076,600	94,836,600
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	1,688	205,414,900	4,700,900	11,126,200	8,411,100	220,251,300
CERTIFICATION						
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L-4022 Ad Valorem

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County Mackinac County			City or Township (Indicate which) Newton Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	23	1,455,300	115,200	42,000	0	1,382,100
200 Commercial	31	1,773,100	168,600	83,333	224,367	1,912,200
300 Industrial	32	4,725,200	58,800	373,000	641,700	5,681,100
400 Residential	1,090	37,067,750	763,900	6,380,582	5,054,618	47,739,050
500 Timber - Cutover	0	2,439,000	2,439,000	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,176	47,460,350	3,545,500	6,878,915	5,920,685	56,714,450
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	35	103,300	103,300	0	0	0
350 Industrial	2	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	6	12,442,500	1,100	0	464,900	12,906,300
850 Total Personal	43	12,545,800	104,400	0	464,900	12,906,300
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	1,219	60,006,150	3,649,900	6,878,915	6,385,585	69,620,750
CERTIFICATION						
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Assessing Officer Signature		Date	Assessing Officer Printed Name		Certification Number	
		03/27/2024				

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County Mackinac County			City or Township (Indicate which) Portage Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	20	765,100	0	53,600	0	818,700
200 Commercial	78	7,543,100	70,300	733,200	78,731	8,284,731
300 Industrial	0	0	0	0	0	0
400 Residential	1,964	105,276,400	667,100	12,841,400	1,397,552	118,848,252
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	2,062	113,584,600	737,400	13,628,200	1,476,283	127,951,683
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	76	107,600	42,800	0	48,100	112,900
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	2	1,138,000	0	0	0	1,138,000
850 Total Personal	78	1,245,600	42,800	0	48,100	1,250,900
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	2,140	114,830,200	780,200	13,628,200	1,524,383	129,202,583
CERTIFICATION						
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County Mackinac County			City or Township (Indicate which) Saint Ignace Township			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	45	2,566,700	1,300	118,000	228,300	2,911,700
300 Industrial	4	168,700	0	20,200	0	188,900
400 Residential	1,024	48,820,800	213,200	958,000	1,149,800	50,715,400
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,073	51,556,200	214,500	1,096,200	1,378,100	53,816,000
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	43	364,500	89,600	0	0	274,900
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	6	11,171,400	428,500	0	92,300	10,835,200
850 Total Personal	49	11,535,900	518,100	0	92,300	11,110,100
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	1,122	63,092,100	732,600	1,096,200	1,470,400	64,926,100
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County Mackinac County			City or Township (Indicate which) Mackinac Island City			
Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	344	185,989,950	997,300	12,174,450	3,356,950	200,524,050
300 Industrial	0	0	0	0	0	0
400 Residential	882	223,980,000	83,050	13,506,300	3,775,850	241,179,100
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,226	409,969,950	1,080,350	25,680,750	7,132,800	441,703,150
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	235	10,299,733	335,403	0	1,222,570	11,186,900
350 Industrial	0	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	1	870,369	0	0	29,207	899,576
850 Total Personal	236	11,170,102	335,403	0	1,251,777	12,086,476
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	1,462	421,140,052	1,415,753	25,680,750	8,384,577	453,789,626
CERTIFICATION						
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Real Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
100 Agriculture	0	0	0	0	0	0
200 Commercial	283	44,166,600	412,300	1,889,800	2,760,700	48,404,800
300 Industrial	13	448,700	0	10,000	0	458,700
400 Residential	1,217	83,096,880	450,700	7,747,520	1,523,500	91,917,200
500 Timber - Cutover	0	0	0	0	0	0
600 Developmental	0	0	0	0	0	0
800 Total Real	1,513	127,712,180	863,000	9,647,320	4,284,200	140,780,700
Personal Property	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
150 Agriculture	0	0	0	0	0	0
250 Commercial	215	2,919,000	403,700	0	137,300	2,652,600
350 Industrial	1	0	0	0	0	0
450 Residential	0	0	0	0	0	0
550 Utility	4	4,639,500	430,300	0	533,300	4,742,500
850 Total Personal	220	7,558,500	834,000	0	670,600	7,395,100
Total Real and Personal	Parcel Count	2023 Board of Review	Loss	+ or (-) Adjustment	New	2024 Board of Review
	1,733	135,270,680	1,697,000	9,647,320	4,954,800	148,175,800
CERTIFICATION						
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Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

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

County No. 490000	County Name Mackinac County	City or Township No.	City or Township Name	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	302	15,752,073	46.34%	33,991,871	
102	Loss		378,148	46.59%	811,670	
103			15,373,925	46.33%	33,180,201	
104	Adjustment		+1,061,886			
105			16,435,811	49.53%	33,180,201	
106	New		361,862	49.50%	731,013	
107					0	
108	Total Agricultural	302	16,797,673	49.53%	33,911,214	
109	Computed 50% of TCV Real Agriculture				Equalization Factor	
	Recommended CEV Real Agriculture					
200						
201	Commercial	1,240	283,182,343	46.80%	605,051,973	
202	Loss		2,243,800	46.61%	4,814,501	
203			280,938,543	46.80%	600,237,472	
204	Adjustment		+17,546,876			
205			298,485,419	49.73%	600,237,472	
206	New		7,503,665	49.62%	15,121,667	
207					2,892	
208	Total Commercial	1,251	305,989,084	49.73%	615,362,031	
209	Computed 50% of TCV Real Commercial				Equalization Factor	
	Recommended CEV Real Commercial					
300						
301	Industrial	169	25,104,027	46.07%	54,491,500	
302	Loss		58,800	46.03%	127,743	
303			25,045,227	46.07%	54,363,757	
304	Adjustment		+2,049,008			
305			27,094,235	49.84%	54,363,757	
306	New		645,300	49.71%	1,298,177	
307					0	
308	Total Industrial	167	27,739,535	49.84%	55,661,934	
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 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	18,096	1,122,212,574	45.01%	2,493,115,762	
402 Loss		8,171,653	44.30%	18,447,420	
403		1,114,040,921	45.02%	2,474,668,342	
404 Adjustment		+113,943,691			
405		1,227,984,612	49.62%	2,474,668,342	
406 New		29,971,410	49.63%	60,389,982	
407				0	
408 Total Residential	18,093	1,257,956,022	49.62%	2,535,058,324	
409 Computed 50% of TCV Real Residential				Equalization Factor	
	Recommended CEV Real Residential				
500					
501 Timber-Cutover	90	3,297,000	44.43%	7,419,900	
502 Loss		2,439,000	42.88%	5,687,966	
503		858,000	49.54%	1,731,934	
504 Adjustment		+6,400			
505		864,400	49.91%	1,731,934	
506 New		0	0.00%	0	
507				0	
508 Total Timber-C.O.	24	864,400	49.91%	1,731,934	
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)	19,837	1,609,346,714	49.64%	3,241,725,437	

County No. 490000	County Name Mackinac County	City or Township No.	City or Township Name	Year 2024
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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	991	16,368,064	50.00%	32,736,128	
252	Loss		1,305,053	50.00%	2,610,106	
253			15,063,011	50.00%	30,126,022	
254	Adjustment		+0			
255			15,063,011	50.00%	30,126,022	
256	New		2,314,770	50.00%	4,629,540	
257					0	
258	Total Commercial	981	17,377,781	50.00%	34,755,562	
350						
351	Industrial	13	5,137,437	50.00%	10,274,874	
352	Loss		855,100	50.00%	1,710,200	
353			4,282,337	50.00%	8,564,674	
354	Adjustment		+0			
355			4,282,337	50.00%	8,564,674	
356	New		293,472	50.00%	586,944	
357					0	
358	Total Industrial	13	4,575,809	50.00%	9,151,618	
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	155,415,536	50.00%	310,831,072	
552	Loss		3,284,291	50.00%	6,568,582	
553			152,131,245	50.00%	304,262,490	
554	Adjustment		+0			
555			152,131,245	50.00%	304,262,490	
556	New		10,474,827	50.00%	20,949,654	
557					0	
558	Total Utility	54	162,606,072	50.00%	325,212,144	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	1,048	184,559,662	50.00%	369,119,324	

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

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

County No. 490000	County Name Mackinac County	City or Township No. 491010	City or Township Name Bois Blanc Township	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	0	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	0.00%	0	
109	Computed 50% of TCV Real Agriculture		0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture		0			
200						
201	Commercial	29	817,300	45.36%	1,801,808	AS
202	Loss		0	45.36%	0	
203			817,300	45.36%	1,801,808	
204	Adjustment		+79,200			
205			896,500	49.76%	1,801,808	
206	New		0	49.76%	0	
207					0	
208	Total Commercial	29	896,500	49.76%	1,801,808	
209	Computed 50% of TCV Real Commercial		900,904		Equalization Factor	1.00000
	Recommended CEV Real Commercial		896,500			
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			59,746,539		
	Recommended CEV, Total 6 Classes Real			59,307,150		
859	Computed 50% of TCV, Total Personal Property			347,800		
	Recommended CEV, Total Personal Property			347,800		

County No. 490000	County Name Mackinac County	City or Township No. 491010	City or Township Name Bois Blanc Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	1,727	50,120,000	42.93%	116,748,195	SS
402 Loss		378,700	42.93%	882,134	
403		49,741,300	42.93%	115,866,061	
404 Adjustment		+7,763,499			
405		57,504,799	49.63%	115,866,061	
406 New		905,851	49.63%	1,825,209	
407				0	
408 Total Residential	1,727	58,410,650	49.63%	117,691,270	
409 Computed 50% of TCV Real Residential		58,845,635		Equalization Factor	1.00000
Recommended CEV Real Residential		58,410,650			
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)	1,756	59,307,150	49.63%	119,493,078	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491010	City or Township Name Bois Blanc Township	Year 2024
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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	27,700	50.00%	55,400	RV
252	Loss		2,900	50.00%	5,800	
253			24,800	50.00%	49,600	
254	Adjustment		+0			
255			24,800	50.00%	49,600	
256	New		0	50.00%	0	
257					0	
258	Total Commercial	20	24,800	50.00%	49,600	
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	310,300	50.00%	620,600	RV
552	Loss		0	50.00%	0	
553			310,300	50.00%	620,600	
554	Adjustment		+0			
555			310,300	50.00%	620,600	
556	New		12,700	50.00%	25,400	
557					0	
558	Total Utility	1	323,000	50.00%	646,000	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	21	347,800	50.00%	695,600	1.00000

Analysis for Equalized Valuation

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Real Property Codes:		Personal Property Codes:	
AS: Appraisal Study	ES: Estimated (L-4023)	AU: Audit	CS: County Study
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S1: One Year Study	S2: Two Year Study	RV: Record Verification	

County No. 490000	County Name Mackinac County	City or Township No. 491020	City or Township Name Brevort Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	1	22,200	42.13%	52,691	AS
102	Loss		22,200	42.13%	52,691	
103			0	42.13%	0	
104	Adjustment		+0			
105			0	50.00%	0	
106	New		0	50.00%	0	
107				0		
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	16	960,000	46.82%	2,050,406	AS
202	Loss		0	46.82%	0	
203			960,000	46.82%	2,050,406	
204	Adjustment		+60,000			
205			1,020,000	49.75%	2,050,406	
206	New		19,300	49.75%	38,794	
207					0	
208	Total Commercial	16	1,039,300	49.75%	2,089,200	
209	Computed 50% of TCV Real Commercial		1,044,600	Equalization Factor	1.00000	
	Recommended CEV Real Commercial		1,039,300			
300						
301	Industrial	4	184,900	46.75%	395,538	AS
302	Loss		0	46.75%	0	
303			184,900	46.75%	395,538	
304	Adjustment		+10,500			
305			195,400	49.40%	395,538	
306	New		0	49.40%	0	
307					0	
308	Total Industrial	4	195,400	49.40%	395,538	
309	Computed 50% of TCV Real Industrial		197,769	Equalization Factor	1.00000	
	Recommended CEV Real Industrial		195,400			
809	Computed 50% of TCV, Total 6 Classes Real		49,272,235			
	Recommended CEV, Total 6 Classes Real		49,236,600			
859	Computed 50% of TCV, Total Personal Property		2,550,700			
	Recommended CEV, Total Personal Property		2,550,700			

County No. 490000	County Name Mackinac County	City or Township No. 491020	City or Township Name Brevort Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	902	45,444,300	47.89%	94,893,088	SS
402 Loss		336,800	47.89%	703,278	
403		45,107,500	47.89%	94,189,810	
404 Adjustment		+1,960,000			
405		47,067,500	49.97%	94,189,810	
406 New		934,400	49.97%	1,869,922	
407				0	
408 Total Residential	907	48,001,900	49.97%	96,059,732	
409 Computed 50% of TCV Real Residential		48,029,866		Equalization Factor	1.00000
	Recommended CEV Real Residential	48,001,900			
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)	927	49,236,600	49.96%	98,544,470	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491020	City or Township Name Brevort Township	Year 2024
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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	0.00%	0	
153		0	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	16	20,500	50.00%	41,000	RV
252	Loss	0	0	50.00%	0	
253		20,500	50.00%	41,000		
254	Adjustment	+0				
255		20,500	50.00%	41,000		
256	New	52,700	50.00%	105,400		
257				0		
258	Total Commercial	15	73,200	50.00%	146,400	
350						
351	Industrial	0	0	0.00%	0	NC
352	Loss	0	0	0.00%	0	
353		0	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	0.00%	0	
453		0	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	1,817,100	50.00%	3,634,200	RV
552	Loss	800	800	50.00%	1,600	
553		1,816,300	50.00%	3,632,600		
554	Adjustment	+0				
555		1,816,300	50.00%	3,632,600		
556	New	661,200	50.00%	1,322,400		
557				0		
558	Total Utility	5	2,477,500	50.00%	4,955,000	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	20	2,550,700	50.00%	5,101,400	1.00000

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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 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	4	338,300	44.35%	762,796	AS
102	Loss		0	44.35%	0	
103			338,300	44.35%	762,796	
104	Adjustment		+42,500			
105			380,800	49.92%	762,796	
106	New		0	49.92%	0	
107					0	
108	Total Agricultural	4	380,800	49.92%	762,796	
109	Computed 50% of TCV Real Agriculture		381,398		Equalization Factor	1.00000
	Recommended CEV Real Agriculture		380,800			
200						
201	Commercial	183	18,034,900	46.88%	38,470,350	AS
202	Loss		176,800	46.88%	377,133	
203			17,858,100	46.88%	38,093,217	
204	Adjustment		+1,174,200			
205			19,032,300	49.96%	38,093,217	
206	New		600,400	49.96%	1,201,761	
207					0	
208	Total Commercial	181	19,632,700	49.96%	39,294,978	
209	Computed 50% of TCV Real Commercial		19,647,489		Equalization Factor	1.00000
	Recommended CEV Real Commercial		19,632,700			
300						
301	Industrial	58	6,350,400	44.70%	14,206,711	AS
302	Loss		0	44.70%	0	
303			6,350,400	44.70%	14,206,711	
304	Adjustment		+729,600			
305			7,080,000	49.84%	14,206,711	
306	New		0	49.84%	0	
307					0	
308	Total Industrial	58	7,080,000	49.84%	14,206,711	
309	Computed 50% of TCV Real Industrial		7,103,356		Equalization Factor	1.00000
	Recommended CEV Real Industrial		7,080,000			
809	Computed 50% of TCV, Total 6 Classes Real		354,938,561			
	Recommended CEV, Total 6 Classes Real		350,700,800			
859	Computed 50% of TCV, Total Personal Property		4,390,300			
	Recommended CEV, Total Personal Property		4,390,300			

County No. 490000	County Name Mackinac County	City or Township No. 491030	City or Township Name Clark Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	3,142	282,268,400	43.86%	643,566,803	SS
402 Loss		2,979,900	43.86%	6,794,118	
403		279,288,500	43.86%	636,772,685	
404 Adjustment		+35,019,400			
405		314,307,900	49.36%	636,772,685	
406 New		9,299,400	49.36%	18,839,951	
407				0	
408 Total Residential	3,143	323,607,300	49.36%	655,612,636	
409 Computed 50% of TCV Real Residential		327,806,318		Equalization Factor	1.00000
	Recommended CEV Real Residential	323,607,300			
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)	3,386	350,700,800	49.40%	709,877,121	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491030	City or Township Name Clark Township	Year 2024
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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	0.00%	0	
153		0	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	151	1,164,200	50.00%	2,328,400	RV
252	Loss		185,900	50.00%	371,800	
253			978,300	50.00%	1,956,600	
254	Adjustment		+0			
255			978,300	50.00%	1,956,600	
256	New		250,900	50.00%	501,800	
257					0	
258	Total Commercial	151	1,229,200	50.00%	2,458,400	
350						
351	Industrial	4	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	4	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	3,097,700	50.00%	6,195,400	RV
552	Loss		0	50.00%	0	
553			3,097,700	50.00%	6,195,400	
554	Adjustment		+0			
555			3,097,700	50.00%	6,195,400	
556	New		63,400	50.00%	126,800	
557					0	
558	Total Utility	2	3,161,100	50.00%	6,322,200	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	157	4,390,300	50.00%	8,780,600	1.00000

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

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

County No. 490000	County Name Mackinac County	City or Township No. 491040	City or Township Name Garfield Township	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	189	9,717,773	46.01%	21,121,002	AS
102	Loss		163,748	46.01%	355,897	
103			9,554,025	46.01%	20,765,105	
104	Adjustment		+723,686			
105			10,277,711	49.50%	20,765,105	
106	New		344,062	49.50%	695,075	
107					0	
108	Total Agricultural	194	10,621,773	49.50%	21,460,180	
109	Computed 50% of TCV Real Agriculture		10,730,090		Equalization Factor	1.00000
	Recommended CEV Real Agriculture		10,621,773			
200						
201	Commercial	69	5,158,393	47.91%	10,766,840	AS
202	Loss		2,600	47.91%	5,427	
203			5,155,793	47.91%	10,761,413	
204	Adjustment		+168,787			
205			5,324,580	49.48%	10,761,413	
206	New		158,623	49.48%	320,580	
207					0	
208	Total Commercial	67	5,483,203	49.48%	11,081,993	
209	Computed 50% of TCV Real Commercial		5,540,997		Equalization Factor	1.00000
	Recommended CEV Real Commercial		5,483,203			
300						
301	Industrial	7	595,827	46.19%	1,289,948	AS
302	Loss		0	46.19%	0	
303			595,827	46.19%	1,289,948	
304	Adjustment		+46,308			
305			642,135	49.78%	1,289,948	
306	New		0	49.78%	0	
307					0	
308	Total Industrial	7	642,135	49.78%	1,289,948	
309	Computed 50% of TCV Real Industrial		644,974		Equalization Factor	1.00000
	Recommended CEV Real Industrial		642,135			
809	Computed 50% of TCV, Total 6 Classes Real		113,980,508			
	Recommended CEV, Total 6 Classes Real		112,460,281			
859	Computed 50% of TCV, Total Personal Property		24,497,986			
	Recommended CEV, Total Personal Property		24,497,986			

County No. 490000	County Name Mackinac County	City or Township No. 491040	City or Township Name Garfield Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	2,793	82,959,894	43.28%	191,681,825	SS
402 Loss		428,703	43.28%	990,534	
403		82,531,191	43.28%	190,691,291	
404 Adjustment		+11,487,240			
405		94,018,431	49.30%	190,691,291	
406 New		1,694,739	49.30%	3,437,604	
407				0	
408 Total Residential	2,806	95,713,170	49.30%	194,128,895	
409 Computed 50% of TCV Real Residential		97,064,448		Equalization Factor	1.00000
	Recommended CEV Real Residential	95,713,170			
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)	3,074	112,460,281	49.33%	227,961,016	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491040	City or Township Name Garfield Township	Year 2024
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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	0.00%	0	
153		0	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	104,531	50.00%	209,062	RV
252	Loss		8,150	50.00%	16,300	
253			96,381	50.00%	192,762	
254	Adjustment		+0			
255			96,381	50.00%	192,762	
256	New		0	50.00%	0	
257				0		
258	Total Commercial	53	96,381	50.00%	192,762	
350						
351	Industrial	1	3,304,737	50.00%	6,609,474	RV
352	Loss		0	50.00%	0	
353			3,304,737	50.00%	6,609,474	
354	Adjustment		+0			
355			3,304,737	50.00%	6,609,474	
356	New		293,472	50.00%	586,944	
357				0		
358	Total Industrial	1	3,598,209	50.00%	7,196,418	
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	19,571,467	50.00%	39,142,934	RV
552	Loss		89,891	50.00%	179,782	
553			19,481,576	50.00%	38,963,152	
554	Adjustment		+0			
555			19,481,576	50.00%	38,963,152	
556	New		1,321,820	50.00%	2,643,640	
557				0		
558	Total Utility	6	20,803,396	50.00%	41,606,792	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	60	24,497,986	50.00%	48,995,972	1.00000

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

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

County No. 490000	County Name Mackinac County	City or Township No. 491050	City or Township Name Hendricks Township	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	0	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	0.00%	0	
109	Computed 50% of TCV Real Agriculture		0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture		0			
200						
201	Commercial	16	823,600	42.42%	1,941,537	AS
202	Loss		0	42.42%	0	
203			823,600	42.42%	1,941,537	
204	Adjustment		+143,000			
205			966,600	49.79%	1,941,537	
206	New		3,400	49.79%	6,829	
207					0	
208	Total Commercial	16	970,000	49.79%	1,948,366	
209	Computed 50% of TCV Real Commercial		974,183		Equalization Factor	1.00000
	Recommended CEV Real Commercial		970,000			
300						
301	Industrial	3	74,600	47.72%	156,329	AS
302	Loss		0	47.72%	0	
303			74,600	47.72%	156,329	
304	Adjustment		+3,100			
305			77,700	49.70%	156,329	
306	New		0	49.70%	0	
307					0	
308	Total Industrial	3	77,700	49.70%	156,329	
309	Computed 50% of TCV Real Industrial		78,165		Equalization Factor	1.00000
	Recommended CEV Real Industrial		77,700			
809	Computed 50% of TCV, Total 6 Classes Real			12,190,563		
	Recommended CEV, Total 6 Classes Real			12,142,100		
859	Computed 50% of TCV, Total Personal Property			5,635,400		
	Recommended CEV, Total Personal Property			5,635,400		

County No. 490000	County Name Mackinac County	City or Township No. 491050	City or Township Name Hendricks Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	332	10,555,650	47.90%	22,036,848	AS
402 Loss		95,500	47.90%	199,374	
403		10,460,150	47.90%	21,837,474	
404 Adjustment		+415,650			
405		10,875,800	49.80%	21,837,474	
406 New		218,600	49.80%	438,956	
407				0	
408 Total Residential	330	11,094,400	49.80%	22,276,430	
409 Computed 50% of TCV Real Residential		11,138,215		Equalization Factor	1.00000
	Recommended CEV Real Residential	11,094,400			
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)	349	12,142,100	49.80%	24,381,125	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491050	City or Township Name Hendricks Township	Year 2024
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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	26	205,200	50.00%	410,400	RV
252	Loss		20,300	50.00%	40,600	
253			184,900	50.00%	369,800	
254	Adjustment		+0			
255			184,900	50.00%	369,800	
256	New		121,300	50.00%	242,600	
257					0	
258	Total Commercial	26	306,200	50.00%	612,400	
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	4,714,400	50.00%	9,428,800	RV
552	Loss		3,000	50.00%	6,000	
553			4,711,400	50.00%	9,422,800	
554	Adjustment		+0			
555			4,711,400	50.00%	9,422,800	
556	New		617,800	50.00%	1,235,600	
557					0	
558	Total Utility	4	5,329,200	50.00%	10,658,400	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	30	5,635,400	50.00%	11,270,800	1.00000

Analysis for Equalized Valuation

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Real Property Codes:		Personal Property Codes:	
AS: Appraisal Study	ES: Estimated (L-4023)	AU: Audit	CS: County Study
NW: New Class	RA: Complete Reappraisal	ES: Estimated (L-4023)	NW: New Class
S1: One Year Study	S2: Two Year Study	RV: Record Verification	

County No. 490000	County Name Mackinac County	City or Township No. 491060	City or Township Name Hudson Township	Year 2024
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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	41.32%	756,534	AS
202	Loss	79,900	41.32%	193,369	
203		232,700	41.32%	563,165	
204	Adjustment	+50,306			
205		283,006	50.25%	563,165	
206	New	4,494	50.25%	8,943	
207				2,892	RA
208	Total Commercial	5	50.00%	575,000	
209	Computed 50% of TCV Real Commercial	287,500		Equalization Factor	1.00000
	Recommended CEV Real Commercial	287,500			
300					
301	Industrial	5	48.82%	834,822	AS
302	Loss	0	48.82%	0	
303		407,600	48.82%	834,822	
304	Adjustment	+7,800			
305		415,400	49.76%	834,822	
306	New	0	49.76%	0	
307				0	
308	Total Industrial	5	49.76%	834,822	
309	Computed 50% of TCV Real Industrial	417,411		Equalization Factor	1.00000
	Recommended CEV Real Industrial	415,400			
809	Computed 50% of TCV, Total 6 Classes Real		17,111,793		
	Recommended CEV, Total 6 Classes Real		17,106,900		
859	Computed 50% of TCV, Total Personal Property		6,333,200		
	Recommended CEV, Total Personal Property		6,333,200		

County No. 490000	County Name Mackinac County	City or Township No. 491060	City or Township Name Hudson Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	430	14,780,800	47.87%	30,876,958	AS
402 Loss		75,600	47.87%	157,928	
403		14,705,200	47.87%	30,719,030	
404 Adjustment		+653,000			
405		15,358,200	50.00%	30,719,030	
406 New		181,400	50.00%	362,800	
407				0	
408 Total Residential	433	15,539,600	50.00%	31,081,830	
409 Computed 50% of TCV Real Residential		15,540,915		Equalization Factor	1.00000
	Recommended CEV Real Residential	15,539,600			
500					
501 Timber-Cutover	24	858,000	49.54%	1,731,934	AS
502 Loss		0	49.54%	0	
503		858,000	49.54%	1,731,934	
504 Adjustment		+6,400			
505		864,400	49.91%	1,731,934	
506 New		0	49.91%	0	
507				0	
508 Total Timber-C.O.	24	864,400	49.91%	1,731,934	
509 Computed 50% of TCV Real Timber-C.O.		865,967		Equalization Factor	1.00000
	Recommended CEV Real Timber-C.O.	864,400			
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)	467	17,106,900	49.99%	34,223,586	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491060	City or Township Name Hudson Township	Year 2024
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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	0.00%	0	
153		0	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	4,200	50.00%	8,400	RV
252	Loss	2,400	50.00%	4,800		
253		1,800	50.00%	3,600		
254	Adjustment	+0				
255		1,800	50.00%	3,600		
256	New	40,500	50.00%	81,000		
257				0		
258	Total Commercial	11	42,300	50.00%	84,600	
350						
351	Industrial	1	32,600	50.00%	65,200	RV
352	Loss	3,300	50.00%	6,600		
353		29,300	50.00%	58,600		
354	Adjustment	+0				
355		29,300	50.00%	58,600		
356	New	0	50.00%	0		
357				0		
358	Total Industrial	1	29,300	50.00%	58,600	
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	5,348,900	50.00%	10,697,800	RV
552	Loss	5,300	50.00%	10,600		
553		5,343,600	50.00%	10,687,200		
554	Adjustment	+0				
555		5,343,600	50.00%	10,687,200		
556	New	918,000	50.00%	1,836,000		
557				0		
558	Total Utility	5	6,261,600	50.00%	12,523,200	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	17	6,333,200	50.00%	12,666,400	1.00000

Analysis for Equalized Valuation

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Real Property Codes:		Personal Property Codes:	
AS: Appraisal Study	ES: Estimated (L-4023)	AU: Audit	CS: County Study
NW: New Class	RA: Complete Reappraisal	ES: Estimated (L-4023)	NW: New Class
S1: One Year Study	S2: Two Year Study	RV: Record Verification	

County No. 490000	County Name Mackinac County	City or Township No. 492010	City or Township Name Mackinac Island City	Year 2024
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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	337	185,989,950	46.76%	397,754,384	AS
202	Loss		997,300	46.76%	2,132,806	
203			184,992,650	46.76%	395,621,578	
204	Adjustment		+12,174,450			
205			197,167,100	49.84%	395,621,578	
206	New		3,356,950	49.84%	6,735,453	
207					0	
208	Total Commercial	344	200,524,050	49.84%	402,357,031	
209	Computed 50% of TCV Real Commercial	201,178,516		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	200,524,050				
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		442,487,876			
	Recommended CEV, Total 6 Classes Real		441,703,150			
859	Computed 50% of TCV, Total Personal Property		12,086,476			
	Recommended CEV, Total Personal Property		12,086,476			

County No. 490000	County Name Mackinac County	City or Township No. 492010	City or Township Name Mackinac Island City	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	879	223,980,000	47.13%	475,238,701	SS
402 Loss		83,050	47.13%	176,215	
403		223,896,950	47.13%	475,062,486	
404 Adjustment		+13,506,300			
405		237,403,250	49.97%	475,062,486	
406 New		3,775,850	49.97%	7,556,234	
407				0	
408 Total Residential	882	241,179,100	49.97%	482,618,720	
409 Computed 50% of TCV Real Residential		241,309,360		Equalization Factor	1.00000
	Recommended CEV Real Residential	241,179,100			
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)	1,226	441,703,150	49.91%	884,975,751	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 492010	City or Township Name Mackinac Island City	Year 2024
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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	0.00%	0	
153		0	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	232	10,299,733	50.00%	20,599,466	RV
252	Loss		335,403	50.00%	670,806	
253			9,964,330	50.00%	19,928,660	
254	Adjustment		+0			
255			9,964,330	50.00%	19,928,660	
256	New		1,222,570	50.00%	2,445,140	
257					0	
258	Total Commercial	235	11,186,900	50.00%	22,373,800	
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	870,369	50.00%	1,740,738	RV
552	Loss		0	50.00%	0	
553			870,369	50.00%	1,740,738	
554	Adjustment		+0			
555			870,369	50.00%	1,740,738	
556	New		29,207	50.00%	58,414	
557					0	
558	Total Utility	1	899,576	50.00%	1,799,152	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	236	12,086,476	50.00%	24,172,952	1.00000

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

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

County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	61	3,453,400	46.76%	7,385,372	AS
102	Loss		77,000	46.76%	164,671	
103			3,376,400	46.76%	7,220,701	
104	Adjustment		+200,100			
105			3,576,500	49.53%	7,220,701	
106	New		17,800	49.53%	35,938	
107					0	
108	Total Agricultural	61	3,594,300	49.53%	7,256,639	
109	Computed 50% of TCV Real Agriculture		3,628,320		Equalization Factor	1.00000
	Recommended CEV Real Agriculture		3,594,300			
200						
201	Commercial	15	891,200	48.00%	1,856,667	AS
202	Loss		0	48.00%	0	
203			891,200	48.00%	1,856,667	
204	Adjustment		+34,000			
205			925,200	49.83%	1,856,667	
206	New		0	49.83%	0	
207					0	
208	Total Commercial	15	925,200	49.83%	1,856,667	
209	Computed 50% of TCV Real Commercial		928,334		Equalization Factor	1.00000
	Recommended CEV Real Commercial		925,200			
300						
301	Industrial	3	228,400	46.30%	493,292	AS
302	Loss		0	46.30%	0	
303			228,400	46.30%	493,292	
304	Adjustment		+15,200			
305			243,600	49.38%	493,292	
306	New		3,600	49.38%	7,290	
307					0	
308	Total Industrial	3	247,200	49.38%	500,582	
309	Computed 50% of TCV Real Industrial		250,291		Equalization Factor	1.00000
	Recommended CEV Real Industrial		247,200			
809	Computed 50% of TCV, Total 6 Classes Real			62,129,359		
	Recommended CEV, Total 6 Classes Real			62,012,200		
859	Computed 50% of TCV, Total Personal Property			1,218,800		
	Recommended CEV, Total Personal Property			1,218,800		

County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
400						
401	Residential	1,155	50,528,200	44.77%	112,861,738	SS
402	Loss		609,100	44.77%	1,360,509	
403			49,919,100	44.77%	111,501,229	
404	Adjustment		+5,756,800			
405			55,675,900	49.93%	111,501,229	
406	New		1,569,600	49.93%	3,143,601	
407					0	
408	Total Residential	1,152	57,245,500	49.93%	114,644,830	
409	Computed 50% of TCV Real Residential		57,322,415		Equalization Factor	1.00000
	Recommended CEV Real Residential		57,245,500			
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)	1,231	62,012,200	49.91%	124,258,718	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491070	City or Township Name Marquette Township	Year 2024
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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	0.00%	0	
153		0	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	320,600	50.00%	641,200	RV
252	Loss		11,000	50.00%	22,000	
253			309,600	50.00%	619,200	
254	Adjustment		+0			
255			309,600	50.00%	619,200	
256	New		107,400	50.00%	214,800	
257					0	
258	Total Commercial	21	417,000	50.00%	834,000	
350						
351	Industrial	1	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	784,200	50.00%	1,568,400	RV
552	Loss		0	50.00%	0	
553			784,200	50.00%	1,568,400	
554	Adjustment		+0			
555			784,200	50.00%	1,568,400	
556	New		17,600	50.00%	35,200	
557					0	
558	Total Utility	4	801,800	50.00%	1,603,600	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	26	1,218,800	50.00%	2,437,600	1.00000

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

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

County No. 490000	County Name Mackinac County	City or Township No. 491080	City or Township Name Moran Township	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	0	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	0.00%	0	
109	Computed 50% of TCV Real Agriculture		0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture		0			
200						
201	Commercial	141	14,144,900	46.81%	30,217,689	SS
202	Loss		334,700	46.81%	715,018	
203			13,810,200	46.81%	29,502,671	
204	Adjustment		+838,600			
205			14,648,800	49.65%	29,502,671	
206	New		68,400	49.65%	137,764	
207					0	
208	Total Commercial	141	14,717,200	49.65%	29,640,435	
209	Computed 50% of TCV Real Commercial		14,820,218		Equalization Factor	1.00000
	Recommended CEV Real Commercial		14,717,200			
300						
301	Industrial	38	11,919,700	46.65%	25,551,340	AS
302	Loss		0	46.65%	0	
303			11,919,700	46.65%	25,551,340	
304	Adjustment		+833,300			
305			12,753,000	49.91%	25,551,340	
306	New		0	49.91%	0	
307					0	
308	Total Industrial	38	12,753,000	49.91%	25,551,340	
309	Computed 50% of TCV Real Industrial		12,775,670		Equalization Factor	1.00000
	Recommended CEV Real Industrial		12,753,000			
809	Computed 50% of TCV, Total 6 Classes Real		126,195,296			
	Recommended CEV, Total 6 Classes Real		125,414,700			
859	Computed 50% of TCV, Total Personal Property		94,836,600			
	Recommended CEV, Total Personal Property		94,836,600			

County No. 490000	County Name Mackinac County	City or Township No. 491080	City or Township Name Moran Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
400						
401	Residential	1,471	87,313,500	44.76%	195,070,375	SS
402	Loss		1,089,400	44.76%	2,433,870	
403			86,224,100	44.76%	192,636,505	
404	Adjustment		+9,454,300			
405			95,678,400	49.67%	192,636,505	
406	New		2,266,100	49.67%	4,562,311	
407					0	
408	Total Residential	1,418	97,944,500	49.67%	197,198,816	
409	Computed 50% of TCV Real Residential		98,599,408		Equalization Factor	1.00000
	Recommended CEV Real Residential		97,944,500			
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)	1,597	125,414,700	49.69%	252,390,591	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491080	City or Township Name Moran Township	Year 2024
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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	76	727,000	50.00%	1,454,000	RV
252	Loss		99,600	50.00%	199,200	
253			627,400	50.00%	1,254,800	
254	Adjustment		+0			
255			627,400	50.00%	1,254,800	
256	New		334,000	50.00%	668,000	
257					0	
258	Total Commercial	80	961,400	50.00%	1,922,800	
350						
351	Industrial	3	1,800,100	50.00%	3,600,200	RV
352	Loss		851,800	50.00%	1,703,600	
353			948,300	50.00%	1,896,600	
354	Adjustment		+0			
355			948,300	50.00%	1,896,600	
356	New		0	50.00%	0	
357					0	
358	Total Industrial	3	948,300	50.00%	1,896,600	
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	8	89,509,700	50.00%	179,019,400	RV
552	Loss		2,325,400	50.00%	4,650,800	
553			87,184,300	50.00%	174,368,600	
554	Adjustment		+0			
555			87,184,300	50.00%	174,368,600	
556	New		5,742,600	50.00%	11,485,200	
557					0	
558	Total Utility	8	92,926,900	50.00%	185,853,800	
	Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor
850	Total Personal (Sum of lines '58)	91	94,836,600	50.00%	189,673,200	1.00000

Analysis for Equalized Valuation

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Real Property Codes:		Personal Property Codes:	
AS: Appraisal Study	ES: Estimated (L-4023)	AU: Audit	CS: County Study
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S1: One Year Study	S2: Two Year Study	RV: Record Verification	

County No. 490000	County Name Mackinac County	City or Township No. 491090	City or Township Name Newton Township	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	27	1,455,300	48.32%	3,011,796	AS
102	Loss		115,200	48.32%	238,411	
103			1,340,100	48.32%	2,773,385	
104	Adjustment		+42,000			
105			1,382,100	49.83%	2,773,385	
106	New		0	49.83%	0	
107					0	
108	Total Agricultural	23	1,382,100	49.83%	2,773,385	
109	Computed 50% of TCV Real Agriculture		1,386,693		Equalization Factor	1.00000
	Recommended CEV Real Agriculture		1,382,100			
200						
201	Commercial	28	1,773,100	47.00%	3,772,553	AS
202	Loss		168,600	47.00%	358,723	
203			1,604,500	47.00%	3,413,830	
204	Adjustment		+83,333			
205			1,687,833	49.44%	3,413,830	
206	New		224,367	49.44%	453,817	
207					0	
208	Total Commercial	31	1,912,200	49.44%	3,867,647	
209	Computed 50% of TCV Real Commercial		1,933,824		Equalization Factor	1.00000
	Recommended CEV Real Commercial		1,912,200			
300						
301	Industrial	34	4,725,200	46.03%	10,265,479	AS
302	Loss		58,800	46.03%	127,743	
303			4,666,400	46.03%	10,137,736	
304	Adjustment		+373,000			
305			5,039,400	49.71%	10,137,736	
306	New		641,700	49.71%	1,290,887	
307					0	
308	Total Industrial	32	5,681,100	49.71%	11,428,623	
309	Computed 50% of TCV Real Industrial		5,714,312		Equalization Factor	1.00000
	Recommended CEV Real Industrial		5,681,100			
809	Computed 50% of TCV, Total 6 Classes Real		56,915,799			
	Recommended CEV, Total 6 Classes Real		56,714,450			
859	Computed 50% of TCV, Total Personal Property		12,906,300			
	Recommended CEV, Total Personal Property		12,906,300			

County No. 490000	County Name Mackinac County	City or Township No. 491090	City or Township Name Newton Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	1,035	37,067,750	42.40%	87,423,939	SS
402 Loss		763,900	42.40%	1,801,651	
403		36,303,850	42.40%	85,622,288	
404 Adjustment		+6,380,582			
405		42,684,432	49.85%	85,622,288	
406 New		5,054,618	49.85%	10,139,655	
407				0	
408 Total Residential	1,090	47,739,050	49.85%	95,761,943	
409 Computed 50% of TCV Real Residential		47,880,972		Equalization Factor	1.00000
	Recommended CEV Real Residential	47,739,050			
500					
501 Timber-Cutover	66	2,439,000	42.88%	5,687,966	AS
502 Loss		2,439,000	42.88%	5,687,966	
503		0	42.88%	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)	1,176	56,714,450	49.82%	113,831,598	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491090	City or Township Name Newton Township	Year 2024
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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	0.00%	0	
153		0	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	103,300	50.00%	206,600	RV
252	Loss		103,300	50.00%	206,600	
253			0	50.00%	0	
254	Adjustment		+0			
255			0	50.00%	0	
256	New		0	50.00%	0	
257				0		
258	Total Commercial	35	0	0.00%	0	
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	12,442,500	50.00%	24,885,000	RV
552	Loss		1,100	50.00%	2,200	
553			12,441,400	50.00%	24,882,800	
554	Adjustment		+0			
555			12,441,400	50.00%	24,882,800	
556	New		464,900	50.00%	929,800	
557					0	
558	Total Utility	6	12,906,300	50.00%	25,812,600	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	43	12,906,300	50.00%	25,812,600	1.00000

Analysis for Equalized Valuation

Issued under authority of Public Act 206 of 1893.

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

County No. 490000	County Name Mackinac County	City or Township No. 491100	City or Township Name Portage Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
100						
101	Agricultural	20	765,100	46.14%	1,658,214	AS
102	Loss		0	46.14%	0	
103			765,100	46.14%	1,658,214	
104	Adjustment		+53,600			
105			818,700	49.37%	1,658,214	
106	New		0	49.37%	0	
107					0	
108	Total Agricultural	20	818,700	49.37%	1,658,214	
109	Computed 50% of TCV Real Agriculture		829,107		Equalization Factor	1.00000
	Recommended CEV Real Agriculture		818,700			
200						
201	Commercial	78	7,543,100	44.86%	16,814,757	SS
202	Loss		70,300	44.86%	156,710	
203			7,472,800	44.86%	16,658,047	
204	Adjustment		+733,200			
205			8,206,000	49.26%	16,658,047	
206	New		78,731	49.26%	159,827	
207					0	
208	Total Commercial	78	8,284,731	49.26%	16,817,874	
209	Computed 50% of TCV Real Commercial		8,408,937		Equalization Factor	1.00000
	Recommended CEV Real Commercial		8,284,731			
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		129,663,446			
	Recommended CEV, Total 6 Classes Real		127,951,683			
859	Computed 50% of TCV, Total Personal Property		1,250,900			
	Recommended CEV, Total Personal Property		1,250,900			

County No. 490000	County Name Mackinac County	City or Township No. 491100	City or Township Name Portage Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
400						
401	Residential	1,966	105,276,400	43.95%	239,536,746	SS
402	Loss		667,100	43.95%	1,517,861	
403			104,609,300	43.95%	238,018,885	
404	Adjustment		+12,841,400			
405			117,450,700	49.35%	238,018,885	
406	New		1,397,552	49.35%	2,831,919	
407					0	
408	Total Residential	1,964	118,848,252	49.35%	240,850,804	
409	Computed 50% of TCV Real Residential		120,425,402		Equalization Factor	1.00000
	Recommended CEV Real Residential		118,848,252			
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)	2,062	127,951,683	49.34%	259,326,892	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491100	City or Township Name Portage Township	Year 2024
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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	0.00%	0	
153		0	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	76	107,600	50.00%	215,200	RV
252	Loss		42,800	50.00%	85,600	
253			64,800	50.00%	129,600	
254	Adjustment		+0			
255			64,800	50.00%	129,600	
256	New		48,100	50.00%	96,200	
257					0	
258	Total Commercial	76	112,900	50.00%	225,800	
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	1,138,000	50.00%	2,276,000	RV
552	Loss		0	50.00%	0	
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	1,250,900	50.00%	2,501,800	1.00000

Analysis for Equalized Valuation

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Real Property Codes:		Personal Property Codes:	
AS: Appraisal Study	ES: Estimated (L-4023)	AU: Audit	CS: County Study
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S1: One Year Study	S2: Two Year Study	RV: Record Verification	

County No. 490000	County Name Mackinac County	City or Township No. 492020	City or Township Name Saint Ignace City	Year 2024
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	Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
100						
101	Agricultural	0	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	0.00%	0	
109	Computed 50% of TCV Real Agriculture		0		Equalization Factor	0.00000
	Recommended CEV Real Agriculture		0			
200						
201	Commercial	281	44,166,600	47.25%	93,474,286	SS
202	Loss		412,300	47.25%	872,593	
203			43,754,300	47.25%	92,601,693	
204	Adjustment		+1,889,800			
205			45,644,100	49.29%	92,601,693	
206	New		2,760,700	49.29%	5,600,933	
207					0	
208	Total Commercial	283	48,404,800	49.29%	98,202,626	
209	Computed 50% of TCV Real Commercial		49,101,313		Equalization Factor	1.00000
	Recommended CEV Real Commercial		48,404,800			
300						
301	Industrial	13	448,700	48.85%	918,526	AS
302	Loss		0	48.85%	0	
303			448,700	48.85%	918,526	
304	Adjustment		+10,000			
305			458,700	49.94%	918,526	
306	New		0	49.94%	0	
307					0	
308	Total Industrial	13	458,700	49.94%	918,526	
309	Computed 50% of TCV Real Industrial		459,263		Equalization Factor	1.00000
	Recommended CEV Real Industrial		458,700			
809	Computed 50% of TCV, Total 6 Classes Real		142,053,497			
	Recommended CEV, Total 6 Classes Real		140,780,700			
859	Computed 50% of TCV, Total Personal Property		7,395,100			
	Recommended CEV, Total Personal Property		7,395,100			

County No. 490000	County Name Mackinac County	City or Township No. 492020	City or Township Name Saint Ignace City	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks	
400						
401	Residential	1,237	83,096,880	45.43%	182,911,908	SS
402	Loss		450,700	45.43%	992,076	
403			82,646,180	45.43%	181,919,832	
404	Adjustment		+7,747,520			
405			90,393,700	49.69%	181,919,832	
406	New		1,523,500	49.69%	3,066,009	
407					0	
408	Total Residential	1,217	91,917,200	49.69%	184,985,841	
409	Computed 50% of TCV Real Residential		92,492,921		Equalization Factor	1.00000
	Recommended CEV Real Residential		91,917,200			
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)	1,513	140,780,700	49.55%	284,106,993	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 492020	City or Township Name Saint Ignace City	Year 2024
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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	0.00%	0	
153		0	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	226	2,919,000	50.00%	5,838,000	RV
252	Loss		403,700	50.00%	807,400	
253			2,515,300	50.00%	5,030,600	
254	Adjustment		+0			
255			2,515,300	50.00%	5,030,600	
256	New		137,300	50.00%	274,600	
257					0	
258	Total Commercial	215	2,652,600	50.00%	5,305,200	
350						
351	Industrial	1	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	4,639,500	50.00%	9,279,000	RV
552	Loss		430,300	50.00%	860,600	
553			4,209,200	50.00%	8,418,400	
554	Adjustment		+0			
555			4,209,200	50.00%	8,418,400	
556	New		533,300	50.00%	1,066,600	
557					0	
558	Total Utility	4	4,742,500	50.00%	9,485,000	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	220	7,395,100	50.00%	14,790,200	1.00000

Analysis for Equalized Valuation

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S1: One Year Study	S2: Two Year Study	RV: Record Verification	

County No. 490000	County Name Mackinac County	City or Township No. 491110	City or Township Name Saint Ignace Township	Year 2024
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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	40	2,566,700	47.76%	5,374,162	AS
202	Loss	1,300	47.76%	2,722		
203		2,565,400	47.76%	5,371,440		
204	Adjustment	+118,000				
205		2,683,400	49.96%	5,371,440		
206	New	228,300	49.96%	456,966		
207				0		
208	Total Commercial	45	2,911,700	49.96%	5,828,406	
209	Computed 50% of TCV Real Commercial	2,914,203		Equalization Factor	1.00000	
	Recommended CEV Real Commercial	2,911,700				
300						
301	Industrial	4	168,700	44.45%	379,515	AS
302	Loss	0	44.45%	0		
303		168,700	44.45%	379,515		
304	Adjustment	+20,200				
305		188,900	49.77%	379,515		
306	New	0	49.77%	0		
307				0		
308	Total Industrial	4	188,900	49.77%	379,515	
309	Computed 50% of TCV Real Industrial	189,758		Equalization Factor	1.00000	
	Recommended CEV Real Industrial	188,900				
809	Computed 50% of TCV, Total 6 Classes Real		54,177,249			
	Recommended CEV, Total 6 Classes Real		53,816,000			
859	Computed 50% of TCV, Total Personal Property		11,110,100			
	Recommended CEV, Total Personal Property		11,110,100			

County No. 490000	County Name Mackinac County	City or Township No. 491110	City or Township Name Saint Ignace Township	Year 2024
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Real Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Remarks
400					
401 Residential	1,027	48,820,800	48.69%	100,268,638	SS
402 Loss		213,200	48.69%	437,872	
403		48,607,600	48.69%	99,830,766	
404 Adjustment		+958,000			
405		49,565,600	49.65%	99,830,766	
406 New		1,149,800	49.65%	2,315,811	
407				0	
408 Total Residential	1,024	50,715,400	49.65%	102,146,577	
409 Computed 50% of TCV Real Residential		51,073,289		Equalization Factor	1.00000
	Recommended CEV Real Residential	50,715,400			
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)	1,073	53,816,000	49.67%	108,354,498	1.00000

County No. 490000	County Name Mackinac County	City or Township No. 491110	City or Township Name Saint Ignace Township	Year 2024
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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	0.00%	0	
153		0	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	45	364,500	50.00%	729,000	RV
252	Loss		89,600	50.00%	179,200	
253			274,900	50.00%	549,800	
254	Adjustment		+0			
255			274,900	50.00%	549,800	
256	New		0	50.00%	0	
257					0	
258	Total Commercial	43	274,900	50.00%	549,800	
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	11,171,400	50.00%	22,342,800	RV
552	Loss		428,500	50.00%	857,000	
553			10,742,900	50.00%	21,485,800	
554	Adjustment		+0			
555			10,742,900	50.00%	21,485,800	
556	New		92,300	50.00%	184,600	
557					0	
558	Total Utility	6	10,835,200	50.00%	21,670,400	
Personal Property	Number of Parcels	Assessed Value	% Ratio	True Cash Value	Factor	
850	Total Personal (Sum of lines '58)	49	11,110,100	50.00%	22,220,200	1.00000