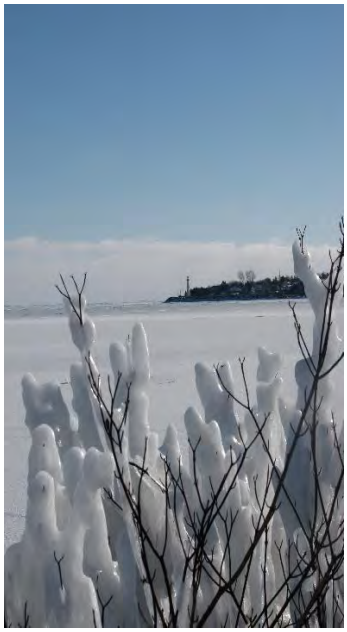
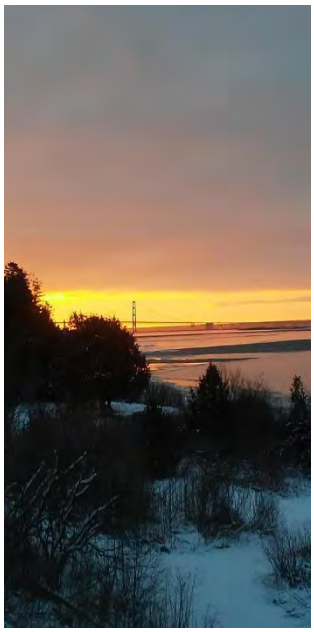




# 2019 Mackinac County Equalization Report

*Received by the Mackinac County Board of Commissioners*

*April 9, 2019*

*Taxable Values are tentative until June 3rd, 2019.*

***Nature gives to every time and season some beauties of its own.***

Winter 2018 has been reminiscent of winters past with plenty of snow for outdoor recreation and to keep the hard-working snow plow drivers busy. It has also provided some spectacular scenery that one needs to see to believe.

Cover photos provided by Mackinac County Equalization Clerk, Stephanie LaTour and by Ashley Butkovitch.

Photos on the cover clockwise:

Lake Michigan sunset captured in Moran Township January 2019. (S.L.)

The Old Therrian homestead, Moran Township January 2019. (S.L.)

Morning sun rising over the Mackinac Bridge January 2019. (S.L.)

Mackinac County Road Commission snow plow driven by Bob Edwards, traveling West on Linck Road in Engadine February 25,2019. (A.B.)

A frozen Moran Bay with Wawatam Lighthouse standing tall in the background, City of St. Ignace, January 2019. (S.L.)

# MACKINAC COUNTY EQUALIZATION DEPT

100 S. Marley St., Room 115
St. Ignace, Michigan 49781
Phone: (906) 643-7310 Fax: (906) 643-8123

**PAMELA CHIPMAN, MAAO, PPE**
Equalization Director
(906) 643- 7313

**JOLENE LARSEN, MCAT**
Equalization Clerk
(906) 643-7310

**STEPHANIE LATOUR**
Equalization Clerk
(906) 643-7315


April 9, 2019

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

Board Members:

This **2019 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 2019 Equalization Report presents data to support the proposed and recommended 2019 equalized value for Mackinac County.

The report is divided into five sections. The first two sections are informational. The second section presents a summary of the final and tentative values for the county. The 2019 township/city reports submitted by assessors are found in the Section 5. It is helpful to look at the data in different ways, Section 4 includes several charts and or graphs analyzing the data.

The recommended ***Ad Valorem Equalized Value of Mackinac County for 2019*** **is $1,296,205,629**. The 2018 Ad Valorem Equalized Value was $1,268,395,102. The 2019 value shows an increase of $27,810,527 or 2.19% over the 2018 county equalized value for the ad valorem roll. The 2018 values have been updated to reflect the State Tax Commission Order of 2.12.19, which affirmed the revised 2018 state equalized value for the City of St. Ignace.

The projected ***2019 Ad Valorem Taxable Value*** **is $1,044,245,107**. This is $22,023,516 more than the 2018 Ad Valorem Taxable Value of $1,022,221,591. This reflects an annual increase of 2.15%. The 2018 taxable values for the City of St. Ignace have also been updated in accord with the State Tax Commission Order dated 2.12.19.

I respectfully request your acceptance and approval of the following 2019 Equalization Report and the 2019 county equalized valuation of Mackinac County.

Sincerely,

Pamela Chipman MAAO, PPE
Equalization Director

Michigan Department of Treasury STC
608 (Rev. 3-02)

# Personal and Real Property - TOTALS

L-4024

## Mackinac County

Statement of acreage and valuation in the year 2019 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

| | Number of Acres Assessed | Total Real Property Valuations | | Personal Property Valuations | | Total Real Plus Personal Property | |
|---|---|---|---|---|---|---|---|
| Township or City | (Col. 1) Acres Hundredths | (Col. 2) Assessed Valuations | (Col. 3) Equalized Valuations | (Col. 4) Assessed Valuations | (Col. 5) Equalized Valuations | (Col. 6) Assessed Valuations | (Col. 7) Equalized Valuations |
| Bois Blanc | 23,208.23 | 43,523,100 | 43,523,100 | 300,100 | 300,100 | 43,823,200 | 43,823,200 |
| Brevort | 60,611.59 | 40,692,900 | 40,692,900 | 1,706,400 | 1,706,400 | 42,399,300 | 42,399,300 |
| Clark | 52,140.39 | 246,377,200 | 246,377,200 | 8,469,200 | 8,469,200 | 254,846,400 | 254,846,400 |
| Garfield | 87,873.20 | 83,216,379 | 83,216,379 | 14,762,731 | 14,762,731 | 97,979,110 | 97,979,110 |
| Hendricks | 51,357.22 | 9,568,202 | 9,568,202 | 3,773,300 | 3,773,300 | 13,341,502 | 13,341,502 |
| Hudson | 44,919.12 | 12,698,200 | 12,698,200 | 4,357,000 | 4,357,000 | 17,055,200 | 17,055,200 |
| Marquette | 64,294.72 | 44,283,000 | 44,283,000 | 1,057,700 | 1,057,700 | 45,340,700 | 45,340,700 |
| Moran | 85,687.77 | 90,073,600 | 90,073,600 | 71,953,500 | 71,953,500 | 162,027,100 | 162,027,100 |
| Newton | 100,133.82 | 37,188,000 | 37,188,000 | 12,065,800 | 12,065,800 | 49,253,800 | 49,253,800 |
| Portage | 46,226.16 | 92,745,150 | 92,745,150 | 1,124,400 | 1,124,400 | 93,869,550 | 93,869,550 |
| Saint Ignace | 63,184.81 | 35,127,800 | 35,127,800 | 13,960,900 | 13,960,900 | 49,088,700 | 49,088,700 |
| Mackinac Island | 2,834.62 | 321,349,320 | 321,349,320 | 9,727,597 | 9,727,597 | 331,076,917 | 331,076,917 |
| Saint Ignace | 1,643.90 | 91,787,450 | 91,787,450 | 4,316,700 | 4,316,700 | 96,104,150 | 96,104,150 |
| **Totals for County** | 684,115.55 | 1,148,630,301 | 1,148,630,301 | 147,575,328 | 147,575,328 | 1,296,205,629 | 1,296,205,629 |

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MACKINAC COUNTY

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

Dated April 9th, 2019

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Michigan Department of Treasury STC
608 (Rev. 3-02)

# Equalized Valuations - REAL

L-4024

## Mackinac County

Statement of acreage and valuation in the year 2019 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

| Real Property Equalized by County Board of Commissioners | | | | | | | |
|---|---|---|---|---|---|---|---|
| Township or City | (Col. 1) Agricultural | (Col. 2) Commercial | (Col. 3) Industrial | (Col. 4) Residential | (Col. 5) Timber-Cutover | (Col. 6) Developmental | (Col. 7) Total Real Property |
| Bois Blanc | 0 | 687,600 | 0 | 42,835,500 | 0 | 0 | 43,523,100 |
| Brevort | 0 | 736,400 | 161,400 | 39,795,100 | 0 | 0 | 40,692,900 |
| Clark | 490,600 | 15,324,500 | 5,041,900 | 225,167,800 | 352,400 | 0 | 246,377,200 |
| Garfield | 8,011,699 | 3,733,569 | 525,223 | 70,945,888 | 0 | 0 | 83,216,379 |
| Hendricks | 0 | 650,600 | 68,200 | 8,849,402 | 0 | 0 | 9,568,202 |
| Hudson | 0 | 238,300 | 360,000 | 11,269,500 | 830,400 | 0 | 12,698,200 |
| Marquette | 3,664,300 | 938,300 | 0 | 39,158,700 | 521,700 | 0 | 44,283,000 |
| Moran | 0 | 12,866,900 | 8,309,800 | 68,896,900 | 0 | 0 | 90,073,600 |
| Newton | 1,142,900 | 1,520,300 | 3,272,900 | 29,178,800 | 2,073,100 | 0 | 37,188,000 |
| Portage | 610,100 | 5,676,900 | 0 | 86,458,150 | 0 | 0 | 92,745,150 |
| Saint Ignace | 0 | 2,465,500 | 101,700 | 32,560,600 | 0 | 0 | 35,127,800 |
| Mackinac Island | 0 | 148,853,070 | 0 | 172,496,250 | 0 | 0 | 321,349,320 |
| Saint Ignace | 0 | 33,666,100 | 479,500 | 57,641,850 | 0 | 0 | 91,787,450 |
| **Total for County** | 13,919,599 | 227,358,039 | 18,320,623 | 885,254,440 | 3,777,600 | 0 | 1,148,630,301 |

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MACKINAC COUNTY

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

Dated April 9th, 2019

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Michigan Department of Treasury STC
608 (Rev. 3-02)

# Assessed Valuations - REAL

L-4024

## Mackinac County

Statement of acreage and valuation in the year 2019 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

| Real Property Assessed Valuations Approved by Boards of Review | | | | | | | |
|---|---|---|---|---|---|---|---|
| Township or City | (Col. 1) Agricultural | (Col. 2) Commercial | (Col. 3) Industrial | (Col. 4) Residential | (Col. 5) Timber-Cutover | (Col. 6) Developmental | (Col. 7) Total Real Property |
| Bois Blanc | 0 | 687,600 | 0 | 42,835,500 | 0 | 0 | 43,523,100 |
| Brevort | 0 | 736,400 | 161,400 | 39,795,100 | 0 | 0 | 40,692,900 |
| Clark | 490,600 | 15,324,500 | 5,041,900 | 225,167,800 | 352,400 | 0 | 246,377,200 |
| Garfield | 8,011,699 | 3,733,569 | 525,223 | 70,945,888 | 0 | 0 | 83,216,379 |
| Hendricks | 0 | 650,600 | 68,200 | 8,849,402 | 0 | 0 | 9,568,202 |
| Hudson | 0 | 238,300 | 360,000 | 11,269,500 | 830,400 | 0 | 12,698,200 |
| Marquette | 3,664,300 | 938,300 | 0 | 39,158,700 | 521,700 | 0 | 44,283,000 |
| Moran | 0 | 12,866,900 | 8,309,800 | 68,896,900 | 0 | 0 | 90,073,600 |
| Newton | 1,142,900 | 1,520,300 | 3,272,900 | 29,178,800 | 2,073,100 | 0 | 37,188,000 |
| Portage | 610,100 | 5,676,900 | 0 | 86,458,150 | 0 | 0 | 92,745,150 |
| Saint Ignace | 0 | 2,465,500 | 101,700 | 32,560,600 | 0 | 0 | 35,127,800 |
| Mackinac Island | 0 | 148,853,070 | 0 | 172,496,250 | 0 | 0 | 321,349,320 |
| Saint Ignace | 0 | 33,666,100 | 479,500 | 57,641,850 | 0 | 0 | 91,787,450 |
| **Total for County** | 13,919,599 | 227,358,039 | 18,320,623 | 885,254,440 | 3,777,600 | 0 | 1,148,630,301 |

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MACKINAC COUNTY

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

Dated April 9th, 2019

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

# CONTENTS

Letter of Transmittal

Mackinac County Board of Commissioners 2019 L-4024, dated April 09, 2019

## Section 1: Preparation of the County Tax Base

Equalization Department Staff

Supervisors and Assessors by Unit

2019 Parcel Count per Unit & Mackinac County Total

Brief Overview: Establishing the Tax Base

STC Bulletin 17 of 2018: Property Tax and Equalization 2019 Calendar

STC Bulletin 18: 2019 Property Tax Appeal Procedures

## Section 2: Changes in Assessment Practices for 2019

CAMA (Computer Assisted Mass Appraisal) Data Standards

## Section 3: Equalization Data: Ad Valorem and Special Acts

2019 Ad Valorem County Totals

2019 Ad Valorem Unit Totals

2019 Special Acts

Summary of Ratios and Factors

## Section 4: Analysis

2019: All Those Numbers

Assessed, CEV and Tentative Taxable by Unit

Difference between CEV/SEV and Taxable Value

2018-2019 Equalized Change

2019 Distribution of Real Property: Assessed, CEV and Tentative Taxable Values

2016 – 2019 Distribution of Personal Property: County/State Equalized Values by Class

Analysis by Class-Value Change between 2018 and 2019

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

(Continued on Next Page)

## Section 5: By Governmental Unit as Reported by Assessors

L-4022 Report of Assessment Roll Changes and Classification
L-4023 Summary Analysis for Equalized Valuation

# Section 1:

Preparation of the County Tax Base

# 2019
# MACKINAC COUNTY
# EQUALIZATION DEPARTMENT

Pamela Chipman, Director, MAAO, PPE

David Sullivan, Appraiser, MCAO

Jolene Larsen, Equalization Clerk, MCAT

Stephanie LaTour, Equalization Clerk

# MACKINAC COUNTY
# BOARD OF COMMISSIONERS

Jim Hill, Chair

Dan Litzner

Paul Krause

Mike Patrick

Calvin McPhee

# MACKINAC COUNTY TWP & CITY OFFICIALS

| SUPERVISOR | ASSESSOR |
|---|---|
| **BB - 49-001: BOIS BLANC TOWNSHIP** | |
| **BRENT P SHARPE, SUPERVISOR**<br>P. O. BOX 898<br>POINTE AUX PINS, MI 49775-0895<br>231-634-7275<br><br>HC ADDRESSES USE 49775-9809 ZIP CODE | **JOAN SCHROKA, ASSR**<br>P. O. BOX 898<br>PTE AUX PINS, MI 49775-0898<br>231-634-7275<br>bbishoroka@yahoo.com |
| **BR - 49-002: BREVORT TOWNSHIP** | |
| **ED SERWACH, SUPERVISOR**<br>P. O. BOX 119<br>MORAN, MI 49760-0119<br>TEL: 906-643-9594 | **SHERRY BURD, ASSR**<br>1570 S LAKESIDE RD<br>CEDARVILLE, MI 49719<br>269-685-1574<br>sherryburd@aol.com |
| **CL - 49-003: CLARK TOWNSHIP** | |
| **MARK CLYMER, SUPERVISOR**<br>P. O. BOX 367<br>CEDARVILLE, MI 49719<br>office 906-484-2672<br>fax 906-484-2672 | **SHERRY BURD, ASSR**<br>P. O. BOX 367<br>207 N. BLINDLINE RD.<br>CEDARVILLE, MI 49719<br>OFFICE: 906-484-2672<br>FAX: 906-484-3199<br>assessor@clarktwp.org |
| **GR - 49-004: GARFIELD TOWNSHIP** | |
| **DONALD BUTKOVITCH, SUPERVISOR**<br>PO BOX 148<br>ENGADINE, MI 49827<br>906-477-6832 (HOME) | **JANET MAKI, ASSR**<br>6402 CO RD 457<br>NEWBERRY, MI 49868<br>906-293-3836<br>jmakipenttwp@gmail.com |
| **HE - 49-005: HENDRICKS TOWNSHIP** | |
| **HOWARD HOOD, SUPERVISOR**<br>N5115 HIAWATHA TRAIL<br>EPOUFETTE, MI 49762<br>906-595-7320 | **ELIZABETH ZABIK, ASSR**<br>827 POND ST<br>MACKINAW CITY, MI 49701<br>906-290-0369<br>bettyjo68@gmail.com |
| **HU - 49-006: HUDSON TOWNSHIP** | |
| **ALLYN GARAVAGLIA, SUPERVISOR**<br>W7803 HIAWATHA TRAIL<br>NAUBINWAY, MI 49762<br>906-595-7202 HOME<br>906-595-7315 FAX | **SUZANNE NELSON, ASSR**<br>7961 HURD RD. PO BOX 136<br>NAUBINWAY, MI 49762<br>906-595-7378<br>hudsontwpassessor@gmail.com |
| **MA - 49-007: MARQUETTE TOWNSHIP** | |
| **JULIA KRONEMEYER, SUPERVISOR**<br>7065 TAYLOR ROAD<br>PICKFORD, MI 49774<br>906-647-7638 HOME<br>906-647-6103 TWP<br>906-647-1064 FAX | **KATIE VANEENENAAM-CARPENTER**<br>1119 S PARK AVE<br>CEDARVILLE, MI 49719<br>906-484-2833<br>marquettetownshipassessor@gmail.com |
| **MO - 49-008: MORAN TOWNSHIP** | |
| **PATRICK J. DURM, SUPERVISOR**<br>MORAN TWP. HALL STREET ADDRESS<br>P. O. BOX 364 W1362 US #2<br>ST. IGNACE, MI 4978<br>906-643-8027 OFFICE<br>906-643-7208 FAX | **EDWARD VANDERVRIES**<br>7160 VENICE DR<br>PORTAGE, MI 49024<br>906- 643-7148 OFFICE<br>HRS: 1st & 3rd Friday monthly<br>269-720-1928 cell<br>evandervries@hotmail.com |
| **NE - 49-009: NEWTON TOWNSHIP** | |
| **FRED BURTON, SUPERVISOR**<br>N6610 H-33<br>GOULD CITY, MI 49838<br>906-630-6859, ext 3 | **THOMAS KITZMAN**<br>673 S. County Rd. 442<br>Cooks, MI 49817<br>906- 286-2332 cell<br>906- 644-2950 home<br>assessortrk@centurylink.net |

| SUPERVISOR | ASSESSOR |
|---|---|
| **PO -49-010: PORTAGE TOWNSHIP** | |
| **STEPHEN SICINSKI, SUPERVISOR**<br>PO BOX 70<br>CURTIS, MI 49820<br>906-586-9522 ext 3 | **PAULA FILLMAN, ASSR**<br>PO BOX 70<br>CURTIS, MI 49820<br>OFFICE 906-586-9522#5<br>fax: 906- 586-3360<br>portageassessor@att.net |
| **ST - 49-011: ST.IGNACE TOWNSHIP** | |
| **STEVEN CAMPBELL, SUPERVISOR**<br>W4221 GORMAN RD<br>ST.IGNACE, MI 49781<br>906-430-0290 | **KATIE VANEENENAAM-CARPENTER, ASSR**<br>1119 S PARK AVE<br>CEDARVILLE, MI 49719<br>906-484-2833 |
| **MI - 49-051: CITY OF MACKINAC ISLAND** | |
| **CITY OFFICE**<br>7358 MARKET STREET<br>PO BOX 455<br>MACKINAC ISLAND, MI 49757<br><br>**MARGRET M DOUD, MAYOR**<br>906-847-3452 | **JOSEPH STAKOE, ASSR.**<br>325 E LAKE ST STE #29<br>PETOSKEY, MI 49770<br>231-348-9800 (PETOSKEY)<br>231-348-7530 FAX<br>231-590-4096 CELL<br>jstakoe@nappraisal.net |
| **SC - 49-052: CITY OF ST.IGNACE** | |
| **CITY OFFICE**<br>396 N STATE ST<br>ST IGNACE, MI 49781<br>906-643-8545 OFFICE<br>906-643-9393 FAX<br>**CONNIE LITZNER, MAYOR**<br>906-643-8617 | **KYLE MULKA- ASSR.**<br>396 N. STATE STREET<br>ST.IGNACE, MI 49781<br>906-643-8797 OFFICE<br>906-643-9393 FAX<br>siassessor@lighthouse.net |

## EQUALIZATION DEPARTMENT

**DIRECTOR**

**PAMELA CHIPMAN, MAAO PPE**
100 S. MARLEY, RM 115
ST.IGNACE, MI 49781
906-643-7313 OFFICE
906-635-1551 CELL
906-643-8123 FAX
equalize@mackinaccounty.net

**CLERK**

**JOLENE LARSEN, MCAT**
100 S MARLEY, RM 115
ST. IGNACE, MI 49781
906-643-7310 OFFICE
equalclerk@mackinaccounty.net

**CLERK**

**STEPHANIE LATOUR**
100 S. MARLEY, RM 115
ST. IGNACE, MI 49781
906-643-7315 OFFICE
equalclerk2@mackinaccounty.net

## Mackinac County Trivia

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

| **PARCEL COUNT REPORT** | | | | | | |
|---|---|---|---|---|---|---|
| As reported on the assessors 2019 L4022's | | | **Real/Pers** | | **Unit** | |
| **GOVERNMENTAL UNIT** | **REAL** | **PERS** | **Total** | **EXEMPT** | **TOTAL** | |
| BOIS BLANC | 1,717 | 18 | 1,735 | 135 | 1,870 | BB |
| BREVORT | 913 | 21 | 934 | 139 | 1,073 | BR |
| CLARK | 3,377 | 155 | 3,532 | 246 | 3,778 | CL |
| GARFIELD | 3,060 | 56 | 3,116 | 180 | 3,296 | GR |
| HENDRICKS | 352 | 25 | 377 | 104 | 481 | HE |
| HUDSON | 476 | 16 | 492 | 83 | 575 | HU |
| MARQUETTE | 1,284 | 19 | 1,303 | 99 | 1,402 | MA |
| MORAN | 1,680 | 78 | 1,758 | 215 | 1,973 | MO |
| NEWTON | 1,164 | 41 | 1,205 | 127 | 1,332 | NE |
| PORTAGE | 2,076 | 75 | 2,151 | 76 | 2,227 | PO |
| ST IGNACE TWP | 1,078 | 48 | 1,126 | 200 | 1,326 | ST |
| CITY OF MACKINAC ISLAND | 1,218 | 179 | 1,397 | 69 | 1,466 | MI |
| CITY OF ST IGNACE | 1,556 | 194 | 1,750 | 158 | 1,908 | SC |
| **Mackinac County Totals** | **19,951** | **925** | **20,876** | **1,831** | **22,707** | |

## *Brief overview: establishing the tax base…*

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

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

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

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

| *Real Property* | *Personal Property* |
|---|---|
| 100 Agricultural | 150 Agricultural |
| 200 Commercial | 250 Commercial |
| 300 Industrial | 350 Industrial |
| 400 Residential | 450 Residential |
| 500 Timber cutover | 550 Utility |
| 600 Developmental | |

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

**New:** adjusts for value that is coming on to the assessment roll for the first time
**Loss:** adjusts for value that is removed from the assessment roll.
**Adjustments:** reflect positive or negative changes in value required to maintain the assessed value at 50% according to state law.

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

5102 (Rev. 04-15)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

**Bulletin No. 17 of 2018**
**October 22, 2018**
**Property Tax and Equalization Calendar for 2019**
***Revised February 12, 2019***

**TO:** Equalization Directors and Assessors

**FROM:** The State Tax Commission

**SUBJECT:** Property Tax and Equalization Calendar for 2019

## STATE TAX COMMISSION
## 2019 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

| | |
|---|---|
| **By the 1st day of each month** | County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15th day of the immediately preceding month. MCL 211.43(10) |
| **By the 15th day of each month** | County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10) |
| **December 1, 2018** | Results of equalization studies should be reported to assessors of each township and city. |
| **December 31, 2018** | Tax Day for 2019 assessments and 2019 property taxes. MCL 211.2<br><br>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify with the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of Form 4640 *Conditional Rescission of Principal Residence Exemption (PRE)* (on or before December 31). MCL 211.7cc(5) |
| **January 2, 2019**<br>December 31, 2018 is State Holiday<br>January 1, 2019 is State Holiday | Deadline for counties to file 2018 equalization studies for 2019 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) *State Tax Commission Analysis for Equalized Valuation of Personal Property* and Form 603 (L-4018R) *State Tax Commission Analysis for Equalized Valuation of Real Property*. [R 209.41(5)] |
| **January 10, 2019** | 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. |

| | |
|---|---|
| **January 24, 2019** | Local units with an SEV of $15,000,000 or Less: 2018 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)<br><br>All other local units: Must distribute 2018 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a) |
| **February 1, 2019** | 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)<br><br>Notice by certified mail to all properties that are delinquent on their 2017 property taxes (not later than February 1). MCL 211.78f(1)<br><br>Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030. |
| **February 14, 2019** | Last day to pay property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)<br><br>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3% late penalty charge. |
| **February 15, 2019** | A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)<br><br>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2) |
| **February 15, 2019**<br>February 16 is Saturday<br>February 17 is Sunday<br>February 18 is State Holiday | Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2019, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1) |

| | |
|---|---|
| **February 20, 2019** | Deadline for taxpayer filing of personal property statement with assessor.<br><br>Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* 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.<br><br>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 *Small Business Property Tax Exemption Claim Under MCL 211.9o*. See the Assessor Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)<br><br>Deadline for taxpayer to file Form 3711 *Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory* if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)<br><br>Deadline for payments to municipalities from the Local Community Stabilization Authority:<br>Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December. MCL 123.1357(8)(b) |
| **February 28, 2019** | Last day for local treasurers to collect 2018 property taxes. MCL 211.78a<br><br>Deadline for municipalities to report inaccurate 2013 and 2016 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2016, to the county equalization director. MCL 123.1358(5)(b)<br><br>Deadline for municipalities to report inaccurate 2013, 2014, 2015, and 2016 commercial personal property and industrial personal property taxable values, as reported on July 10, 2017, under section 151(1) of the state school aid act of 1979, 1979 PA 94, MCL 388.1751, to the county treasurer. MCL 123.1358(5)(c)<br><br>Deadline for municipalities to report inaccurate 2013 and 2017 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2017, to the county equalization director. MCL 123.1358(5)(d)<br><br>Deadline for municipalities to report inaccurate 2018 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2018, to the county equalization director. MCL 123.1358(5)(e) |

| | |
|---|---|
| **March 1, 2019** | The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)<br><br>Properties with delinquent 2017 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)<br><br>2017 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)<br><br>County Treasurer commences settlement with local unit treasurers. MCL 211.55<br><br>County Property Tax Administration Fee of 4% added to unpaid 2018 taxes and interest at 1% per month. MCL 211.78a(3)<br><br>Local units to turn over 2018 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. |
| **March 4, 2019** | The 2019 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24 |
| **March 5, 2019** | The assessor/supervisor shall submit the 2019 certified assessment roll to the Board of Review (BOR) (Tuesday after first Monday in March). MCL 211.29(1)<br><br>Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions. |
| **March 11, 2019** | The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2) |
| **March 15, 2019** | 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 29, 2019** | Deadline for county equalization directors to notify the Department of Treasury of any corrected 2013 and 2016 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2016, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(b)<br><br>Deadline for county treasurers to notify the Department of Treasury of any corrected 2013, 2014, 2015, and 2016 commercial personal property and industrial personal property taxable values, as reported on July 10, 2017, under section 151(1) of the state school aid act of 1979, 1979 PA 94, MCL 388.1751, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(c)<br><br>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2013 and 2017 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2017, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(d) |
| **March 31, 2019** | Deadline for municipalities to notify the Department of Treasury of any errors identified in the 2016, 2017, or 2018 personal property tax reimbursements by providing substantiating documentation. MCL 123.1358(4)<br><br>Deadline for county equalization directors to notify the Department of Treasury of any corrected 2018 commercial personal property and industrial personal property taxable values, as reported by the county equalization director in calendar year 2018, by providing substantiating documentation to support the corrected values. MCL 123.1358(5)(e) |
| **April 1, 2019** | 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)<br><br>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)<br><br>Last day to pay all forfeited 2016 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2016 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k<br><br>Assessors are required to annually provide a copy of Form 5278 *Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)* and Form 5277 *Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)* 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 |

| | |
|---|---|
| **April 1, 2019** Cont. | Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)<br><br>On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a |
| **April 2, 2019** | Each Downtown Development Authority, Tax Increment Finance Authority, Local Development Finance Authority, Corridor Improvement Authority, Water Resource Improvement Authority, and Neighborhood Improvement Authority shall send a copy or an electronic mail link of its currently adopted development plan or its currently adopted tax increment finance plan, if separate from the development plan, to the Department of Treasury. MCL 125.4912 |
| **April 3, 2019** | 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)<br><br>An assessor shall file Form 606 (L-4021) *Assessment Roll Changes Worksheet* with the County Equalization Department, and Form 607 (L-4022) *2018 Report of Assessment Roll Changes and Classification* (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) must be signed by the assessor of record.<br><br>Form 4626 *Assessing Officers Report of Taxable Values as of State Equalization* due to the County. |
| **April 9, 2019** | 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)<br><br>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) *Personal and Real Property* prescribed and furnished by the STC immediately after adoption.<br><br>County equalization shall be completed and official report (Form 608 (L-4024) *Personal and Real Property*) filed with STC prior to May 6, 2019. (first Monday in May) MCL 209.5(2)<br><br>The Property Services Division staff makes a final report to the State Tax Commission on Form L-4030 after the adoption of the 2019 equalization report by the County Board of Commissioners and prior to Preliminary State Equalization. |

| | |
|---|---|
| **April 15, 2019** | Equalization director files separate Form 2164 (L-4023) *Analysis for Equalized Valuation* 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)<br><br>Allocation Board meets and receives budgets. MCL 211.210<br><br>Equalization Director submits separate Form 4626 *Assessing Officers Report of Taxable Values as of State Equalization* for each unit in the county with the STC no later than the third Monday in April.<br><br>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2) |
| **May 1, 2019** | Final day for completion of delinquent tax rolls. MCL 211.57(1)<br><br>Deadline for filing a *Principal Residence Exemption (PRE) Active Duty Military Affidavit* (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<br><br>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)<br><br>Deadline for filing Form 2599 *Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes* 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.<br><br>Deadline for Department of Treasury to post the millage rate comparison reports on the PPT Reimbursement website. MCL 123.1353(5) |
| **May 6, 2019** | Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) *Personal and Real Property-TOTALS,* with STC (first Monday in May). MCL 209.5(2)<br><br>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)<br><br>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) *Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review* to be used in "Headlee" calculations (first Monday in May). MCL 211.34d(2). |
| **May 13, 2019** | Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1) |

| | |
|---|---|
| **May 15, 2019** | Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)<br><br>Deadline for assessors to report the current year taxable value of commercial personal property and industrial personal property as of May 10, 2019 to the county equalization director (each May 15). MCL 123.1353(3) |
| **May 20, 2019** | Deadline for payments to municipalities from the Local Community Stabilization Authority:<br>For underpayment of a prior personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. MCL 123.1357(8)(d) |
| **May 28, 2019**<br>May 27 is State Holiday | State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4 |
| **After May 28 and Before June 1, 2019** | Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215 |
| **May 31, 2019** | **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)<br><br>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)<br><br>Deadline for county equalization directors to file the Personal Property Summary Report (PPSR) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2019. MCL 123.1353(3)<br><br>Deadline for assessors to file Form 5403 *Personal Property 2019 Taxable Value for Expired Tax Exemptions,* with the county equalization director and Department of Treasury (each May 31). MCL 123.1353(6)<br><br>Deadline for assessors to file Form 5429 *Personal Property 2019 Taxable Value for Expired/Expiring Renaissance Zone* with the county equalization director and Department of Treasury (each May 31). MCL 123.1353(6) |
| **June 1, 2019** | 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) |

| | |
|---|---|
| **June 1, 2019**<br>Cont. | 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)<br><br>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)<br><br>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)<br><br>Last day to send the first notice to all properties that are delinquent on 2018 taxes. MCL 211.78b<br><br>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)<br><br>Requests are due from a Brownfield Redevelopment Authority, Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; P.A. 154-157 of 2008. |
| **June 3, 2019** | Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)<br><br>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) *2018 Millage Reduction Fraction Computation* is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3) |
| **June 7, 2019** | Deadline for county equalization directors to file the Personal Property Inter-County Summary Report (PPSR-IC) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2019. MCL 123.1353(3) |
| **June 10, 2019** | Allocation Board must issue final order not later than the second Monday in June. MCL 211.216 |
| **June 15, 2019** | Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be |

| | |
|---|---|
| **June 15, 2019**<br>Cont. | considered by the Commission contingent upon staff availability.<br>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)<br><br>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2019 forfeitures. MCL 211.78h(1) |
| **June 17, 2019**<br>June 15 is Saturday<br>June 16 is Sunday | Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities*, Form 5176BR *Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities*, or Form 5176ICV *Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss*. MCL 123.1356a(3) |
| **June 24, 2019** | Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d |
| **June 28, 2019**<br>June 29 is Saturday<br>June 30 is Sunday | 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.<br><br>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.<br><br>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).<br><br>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]<br><br>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) |
| **July 1, 2019** | 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) |
| **July 2, 2019** | Deadline for governmental agencies to exercise the right of refusal for 2018 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1) |

| | |
|---|---|
| | |
| **July 16, 2019** | The July BOR may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)<br><br>An owner who owned and occupied a principal residence on May 1 for taxes levied before January 1, 2013, for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)<br><br>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)<br><br>July BOR may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017. |
| **July 31, 2019** | **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)<br><br>Form 170 *Industrial Facilities Exemption Treasurer's Report* must be filed with the Property Services Division on or before July 31 of the tax year involved.<br><br>A protest of assessed valuation or taxable valuation or the percentage of Qualified Agricultural Property exemption subsequent to BOR action, must be filed with the Michigan Tax Tribunal, in writing on or before July 31. |
| **August 1, 2019** | Deadline for local school districts and intermediate school districts to file Form 5451 *2019 Debt Millage Rate for Personal Property Tax Reimbursement to School District or Intermediate School District (ISD)*. MCL 123.1353(4)<br><br>Deadline for local school districts to file Form 5609 *2019 Hold Harmless Millage Rate for Personal Property Tax Reimbursement*. MCL 123.1353(4) |

| | |
|---|---|
| **August 1, 2019** Cont. | Deadline for a county, township, village, city, or local authority to file Form 5608 *Portion of 2018 Essential Services Millage Rate Dedicated for Cost of Essential Services*. MCL 123.1353(7)<br><br>Deadline for a municipality to file Form 5613 *Millage Rate Correction for 2019 Personal Property Tax Reimbursement Calculations*. MCL 123.1358(4) |
| **August 15, 2019** | Deadline for electronically paying and filing the essential services assessment with the Department of Treasury without late payment penalty. MCL 211.1057 |
| **August 19, 2019** | Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7) |
| **September 1, 2019** | Last day to send second notice by first class mail to all properties that are delinquent on 2018 taxes. MCL 211.78c |
| **September 16, 2019** September 14 is Saturday September 15 is Sunday | 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<br><br>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. |
| **September 17, 2019** | Last day of deferral period for summer property tax levies, if the deferral is for qualified taxpayers. (Sept 15 or the time the tax would otherwise be become subject to interest or late penalty). MCL 211.51(7) |
| **September 20, 2019** | Deadline for payments to counties from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county allocated millage. MCL 123.1357(5)(a) |
| **September 30, 2019** | 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)<br><br>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and 211.34 MCL 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 |
| **October** | County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if |

| | |
|---|---|
| | necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e |
| **October 1, 2019** | County Treasurer adds $15 for each parcel of property for which the 2016 real property taxes remain unpaid. MCL 211.78d |
| **October 15, 2019** | The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)<br><br>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666<br><br>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854<br><br>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794<br><br>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) |
| **October 21, 2019**<br>October 20 is Sunday | Deadline for payments to municipalities from the Local Community Stabilization Authority:<br>Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. MCL 123.1357(8)(a) and (c) |
| **October 31, 2019** | 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. MCL 211.37<br><br>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, 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. |
| **November 1, 2019** | 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. MCL 211.7cc(2)<br><br>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)<br><br>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) |
| **November 5, 2019** | On or before November 5, 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. MCL 211.43(1) |
| **November 15, 2019** | Form 600 (L-4016) *Supplemental Special Assessment Report*, due to the STC. |
| **November 27, 2019**<br>November 28 is a State Holiday | On or before November 28, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. MCL 211.43(2) |
| **December 1, 2019** | County Equalization Director submits apportionment millage report to the STC. MCL 207.12<br><br>On or before December 1, 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.<br><br>On or before December 1, Deadline for foreclosing governmental units to transfer list of unsold 2019 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located. MCL 211.78m(6)<br><br>2019 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<br><br>Results of equalization studies should be reported to assessors of each township and city. |
| **December 2, 2019**<br>November 30 is Saturday<br>December 1 is Sunday | Deadline for payments to municipalities from the Local Community Stabilization Authority:<br>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956. MCL 123.1357(8)(e) |
| **MTT Note:** | Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors) |
| **December 10, 2019** | Special Board of Review meeting may be convened by assessing officer to correct qualified errors (Tuesday after the second Monday in Dec.). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7) |

| | |
|---|---|
| **December 10, 2019** Cont. | For taxes levied after December 31, 2011, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)<br><br>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)<br><br>December Board of Review to hear appeals for current year poverty exemptions only, but not poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017 |
| **December 31, 2019** | Tax Day for 2020 property taxes. MCL 211.2(2)<br><br>All taxes due and liens are canceled for otherwise unsold 2019 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)<br><br>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.<br><br>The Department of Treasury may appeal the 2018 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)<br><br>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)<br><br>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)<br><br>Form 5277 *Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)*) shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption. |

| | |
|---|---|
| **January 2, 2020**<br>December 31 is State Holiday<br>January 1 is State Holiday | Deadline for counties to file 2018 equalization studies for 2019 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) *State Tax Commission Analysis for Equalized Valuation of Personal Property* and Form 603 (L-4018R) *State Tax Commission Analysis for Equalized Valuation of Real Property*. [R 209.41(5)] |

5102 (Rev. 04-15)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

**Bulletin No. 18 of 2018**
**October 22, 2018**

# 2019 PROPERTY TAX APPEAL PROCEDURES

| Type of Appeal | Board of Review | Treasury | Tax Commission | Tribunal |
|---|---|---|---|---|
| **2019 Assessed Value and/or Tentative Taxable Value** | **March 2019*** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **May 31, 2019 Industrial, Developmental, Commercial or Utility Personal Class by Petition**<br><br>**July 31, 2019 Residential, Timber-Cutover or Agricultural Class by Petition** |
| **2019 Poverty Exemptions Under MCL 211.7u** | **March 2019* OR**<br><br>**July or Dec 2019*** | **NO REVIEW AUTHORITY**<br><br>**NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY**<br><br>**NO REVIEW AUTHORITY** | **July 31, 2019 by Petition**<br><br>**Within 35 Days of Denial by Petition** |
| **2019 Assessment Classification** | **March 2019*** | **NO REVIEW AUTHORITY** | **June 30, 2019** | **NO REVIEW AUTHORITY except for appeals filed by Treasury** |
| **Denial by Assessor of Eligible Manufacturing Personal Property Exemption (MCL 211.9m and 211.9n)** | **March 2019*** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **Within 35 days after date of notice of denial by Petition** |

## QUALIFIED AGRICULTURAL PROPERTY EXEMPTIONS

| Type of Appeal | Board of Review | Treasury | Tax Commission | Tribunal |
|---|---|---|---|---|
| **Denial by Assessor of Continuation of 2018 Qualified Agricultural Exemption for 2019** | **March 2019*** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **July 31, 2019 by Petition** |
| **Denial by Assessor of Qualified Agricultural Exemption for 2019** | **July or Dec. 2019 for 2019 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 2018 and/or 2019 Tax Roll** | **July or Dec. 2019 for 2018 and/or 2019 Exemption*** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **Within 35 Days of Board of Review Action by Petition** |

## PRINCIPAL RESIDENCE EXEMPTIONS

| Type of Appeal | Board of Review | Treasury | Tax Commission | Tribunal |
|---|---|---|---|---|
| **Denial by Assessor OR by auditing County of Principal Residence Exemption for 2016, 2017, 2018, 2019** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **Within 35 days after date of notice of denial by Petition** |
| **Principal Residence Exemption which was NOT on the 2016, 2017, 2018 and/or 2019 Tax Roll** | **July or Dec. 2019*** | **Within 35 Days of Board of Review Action** | **NO REVIEW AUTHORITY** | **Within 35 Days of Final Decision by Department of Treasury by Petition** |
| **Denial by Assessor due to Rescission of Principal Residence Exemption** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **NO REVIEW AUTHORITY** | **Within 35 days after date of notice of denial by Petition** |
| **Treasury Denial of Principal Residence Exemption** | **NO REVIEW AUTHORITY** | **Within 35 days after date of notice of denial** | **NO REVIEW AUTHORITY** | **Within 35 days of the final decision by Department of Treasury by Petition** |

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

# **Section 2:**

Changes in Assessment Practices
for 2019

## *STC Changes impacting the Assessing Process:*

It is important to note two State Tax Commission decisions which had a significant impact on the 2019 assessment process. Mackinac assessors successfully accommodated both transitions.

*STC change to Cost Manual:* On February 14, 2017 the State Tax Commission adopted use of the **2014 Assessors Cost Manuals**. The assessing community is required to use these manuals to determine true cash value for building improvements. The 2003 Cost Manual was the last revision. Costs are updated annually by the STC by issuing local county cost multipliers. Costs have certainly risen between 2003 and 2014; so some costs had a considerable increase in the new manual. Also, there are prices for new structural components that have come to market, as well as new occupancies or building designs.

For the equalization department, the change effected a thorough review of how we applied the cost manual in our appraisal process. Our use of the 2014 manuals for the 2019 appraisal studies is more consistent and provides better uniformity in our study results.

**The transition to the 2014 cost manuals did not create additional assessed value.** Only the market creates value. The application of the updated costs did impact the "replacement cost new" of many improvements. In this review process, some parcels saw cost/value increases with addition of new construction, other parcels had cost/value decreases with the removal of improvements. Assessors reported the repricing called for a review of depreciation rates used in the cost analysis. It was also necessary to recalculate economic condition factors (ECF's) used in the development of true cash value.

The extent and depth of this changeover to the manuals was successfully accomplished by Mackinac assessors. With this type of transition, reviews of individual parcels are necessary. Appeals have been handled by the March Board of Review (MBOR) and may proceed to the Michigan Tax Tribunal. The MBOR appeals were not significantly higher in local units when compared to previous years.

*STC order to use Computer Assisted Mass Appraisal (CAMA) data standards:*

At the February 13, 2018 meeting the STC unanimously approved the adoption of the CAMA data standards. On April 9, 2018, the STC adopted a new set of *Recommended Classification Codes*. By the August 21st meeting, it was evident that the implementation of the CAMA data standards was challenging assessors and software companies. The STC voted to postpone implementation of the CAMA data standards.

Anticipating the February STC order, the Equalization department hosted David Kirwin from BS&A software to assist Mackinac assessors with the transition to the CAMA data standards. Seven assessors attended the session. After processing the 2019 assessment rolls, Mackinac assessment rolls are approximately 95% CAMA compliant with the recommended classification codes, school district, use, and government unit codes. Equalization will be assisting with the proper classification of exempt properties and the standardization of global calculation options for the 2020 assessment rolls.

Equalization will strongly recommended the standardization of sales codes which will allow the sharing of sales data between assessors and other data users. The standardization of taxable status codes will improve accuracy and efficiency when determining which assessed values are subject to tax exemptions.

Although the STC postponed the implementation of the CAMA data standards, the prompt transition made by Mackinac assessors has allowed Mackinac county to enter into the ***MISail*** agreement with the State of Michigan and the Center for Shared Solutions in 2019. The ***MISail*** relationship provides for the sharing of Mackinac standardized CAMA Data in exchange for State of Michigan GIS aerial and mapping data.

# MAED/MAA Standards Committee

This document is provided to give a full understanding of the extent and importance of the CAMA data standardization. Pages missing from the document included in the 2019 Equalization Report were data standardization lists for local units. The complete CAMA document as adopted by the STC is available by request to the Equalization Department

**June 5, 2015**

Michigan Association of Equalization Directors

Michigan Assessors Association

**Dear fellow Equalization Directors and Assessors:**

On behalf of the Joint MAED/MAA Committee for CAMA (Computer Assisted Mass Appraisal) GIS (Geographic Information Systems) Guidelines, I am pleased to recommend the following CAMA Data Standards document for your consideration and formal adoption by MAED and MAA. This document represents the collective input of the committee members and is the result of several months of discussions with MAED and MAA assessing professionals.

The goal of the committee was simple. Our objective was to develop a recommended set of valid values for our most universal data needs within our Michigan CAMA model. Rooted in state law, informed by State Tax Commission communication and instruction, and implemented by CAMA vendors, our CAMA fields need to be standardized across Michigan. For years, locally configured values for key CAMA fields have been the rule. We want to reinforce this while providing a path to make our data standardized across the state.

The committee met beginning on August 12, 2014 in Lansing. Local Assessors, County Equalization Directors and officials from the state including representatives from the STC, the ACD, and the Office of Technology Partnerships laid out a path to identify those data elements in our CAMA systems that would benefit everyone if given standardized valid values. The fields identified include: property class codes, school district codes, sales codes, terms of sale and instrument types, use codes, government unit codes, and taxable status codes. Recommendation for calculation options were also considered, where applicable. A few other fields, residential style and class, are being deferred until the new manual is adopted by the state. Each of these fields were assigned to small groups of MAED/MAA committee members, who, in turn, recommended valid values for each of the identified fields included in the final document. Finally, a full day work session was scheduled to go over the recommendations; with the results included in the attached document.

As a committee of the MAED and MAA, we recognize that the CAMA Data Standards must be broad enough to apply to all CAMA vendors. We also recognize that a great majority of units work with the same vendor and, as such, are comfortable using particular screen shots to demonstrate, for educational purposes, how these valid values are displayed within the BS&A Assessing/Equalization module. We also want to emphasize that the compliance to this standard, while highly encouraged, is completely voluntary. We simply appeal to the professionalism of our colleagues to see the value in CAMA data standardization; we also would not be averse to having this standard referenced by affiliated agencies to increase the level of data standardization throughout the state.

The benefits from this effort will be immediate and tangible. With common valid values, our ability to know ourselves better will be greatly enhanced. Neighboring communities, counties, and regions will have a common dataset to establish better land and ecf analyses; improving AMAR readiness throughout the state. Layers of duplicate effort can be eliminated while increasing the confidence and credibility of assessed valuations.

It is our hope that this initial document will be received favorably and implemented widely. We see this as a beginning. We anticipate that the committee will receive feedback each year and make recommended changes to the CAMA Data Standard. We also intend to take steps of coupling our efforts with the GIS community in additional joint efforts aimed at joining our standardized CAMA data into the larger GIS community.

We would like to thank all the individuals who gave their time and effort this year to contribute to this initial CAMA Data Standards document. We look forward to implementing the recommendations as we begin to act locally while thinking globally with the assessment data that has been entrusted to all of us.

Thank you.

Matt Woolford, Chair
MAED/MAA Joint Standards Committee

Michigan Association of Equalization Directors

# CAMA DATA STANDARDS 1.0

MAED & MAA

July 14th, 2015

# Contents

Background and Process: ..... 3
Property Class Codes ..... 4
School Districts ..... 6
Sales Codes ..... 8
Define Terms of Sale ..... 9
Define Instruments of Sale ..... 10
Sale - Verified By ..... 10
Use Codes ..... 11
Government Unit Codes ..... 12
Global Calculation Optoins ..... 16
Calculation Options ..... 17
Taxable Status Codes ..... 18

# Background and Process:

Background:

On behalf of the Joint MAED/MAA Committee for CAMA (Computer Assisted Mass Appraisal) GIS (Geographic Information Systems) Guidelines, please review this initial CAMA Data Standards document for your consideration. This document represents the collective input of the joint committee members and is the result of several months of discussion between MAED and MAA assessing professionals.

The goal of the committee was simple. Our objective was to develop a recommended set of valid values for our most universal data needs within our Michigan CAMA models. Rooted in state law, informed by State Tax Commission communication and instruction, and implemented by CAMA vendors, our CAMA fields need to be standardized across Michigan. For years, locally configured values for key CAMA fields have been the rule. We want to reinforce this while providing a path to make our data standardized across the state.

The fields identified in this document include: property class codes, school district codes, sales codes, terms of sale and instrument types, use codes, government unit codes, and taxable status codes. Recommendation for calculation options were also considered, where applicable. A few other fields, residential style and class, are being deferred until the new state assessor's manual is adopted by the state.

As a committee of the MAED and MAA, we recognize that the CAMA Data Standards must be broad enough to apply to all CAMA vendors. We also recognize that a great majority of units work with the same vendor and, as such, are comfortable using particular screen shots to demonstrate, for educational purposes, how these valid values are displayed within the BS&A Assessing/Equalization module. We also want to emphasize that the compliance to this standard, while highly encouraged, is completely voluntary and is applicable to all CAMA vendors.

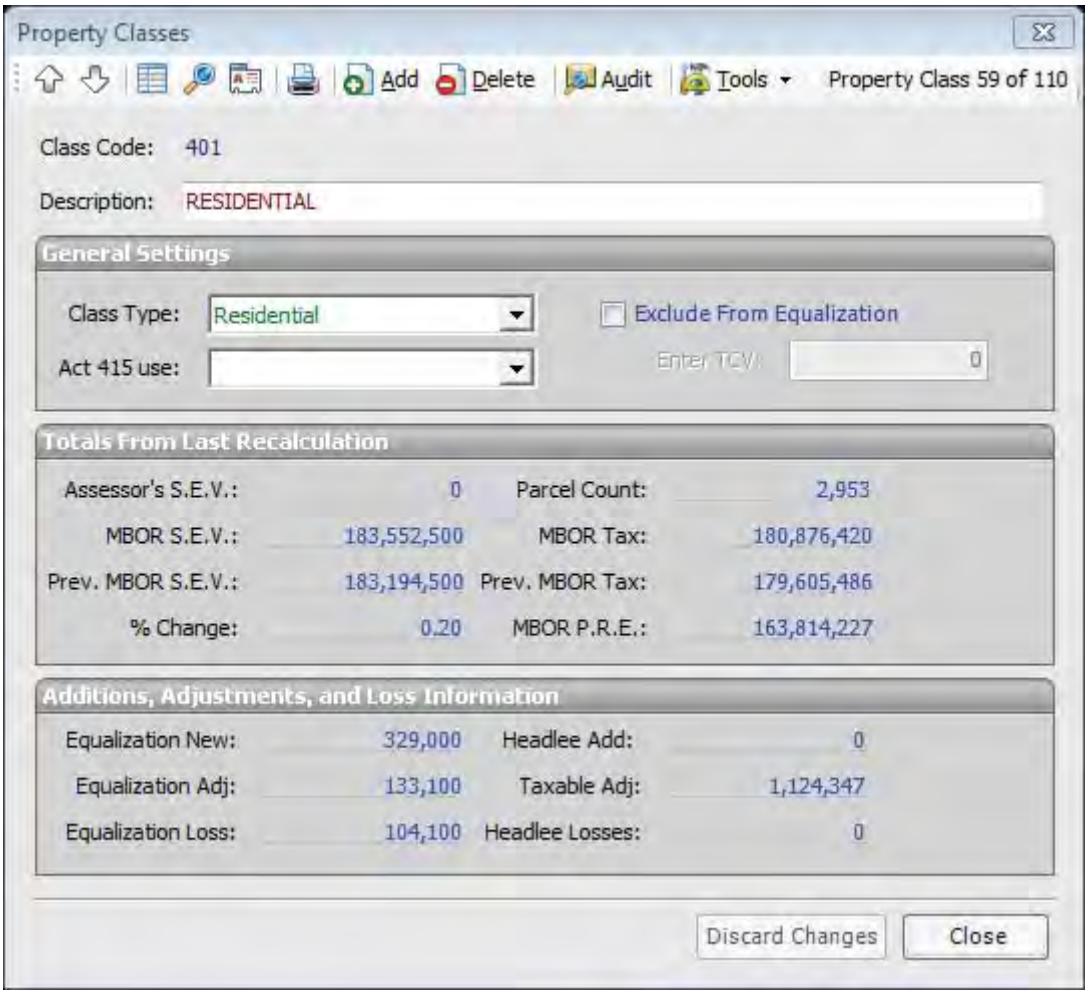
The benefits from this effort will be immediate and tangible. With common valid values, our ability to know ourselves better will be greatly enhanced. Neighboring communities, counties, and regions will have a common dataset to establish better land and ecf analyses; improving AMAR readiness throughout the state.

Process for Implementation:

Once adopted, the committee recommends that local units and counties work together to implement the CAMA Data Standards. The adoption of these standards will lead to improved land valuation and ecf analyses across communities and regions. A new class has been developed that will combine land valuation and ecf instruction with a lab session that will allow assessors to bring their laptops to convert their existing data into the new CAMA Data Standards format. Each interested county is encouraged to host this class in order to systematically convert existing local data into the new formats.

Feedback drawn from participating assessors will be drawn upon to maintain and update this document on an annual basis. It is anticipated that the MAED and MAA Standards committees will routinely review the recommendations of this initial CAMA Data Standards publication.

# Property Class Codes

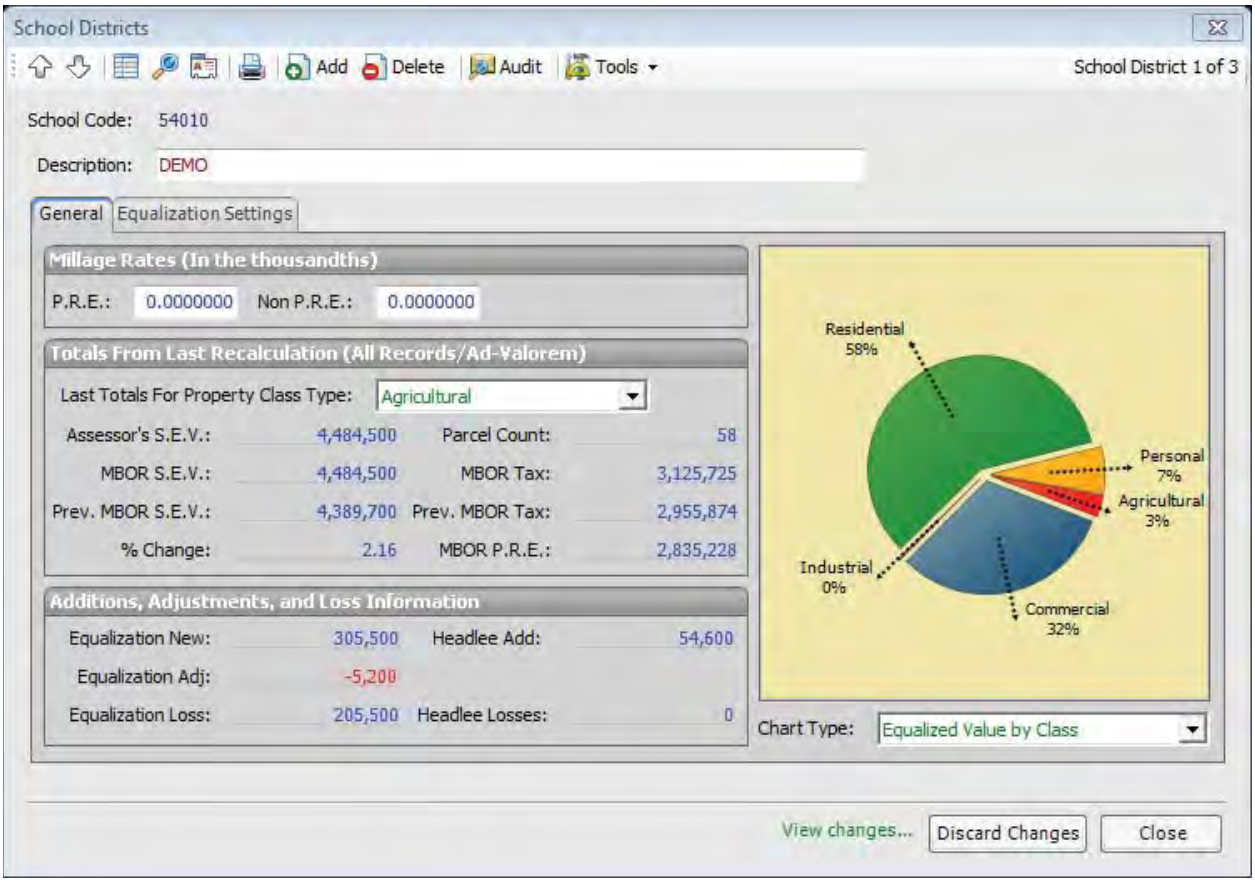


**State Tax Commission Recommended Classification Codes**
**Adopted by the STC April 9, 2018**

| Code | Description | Type | Category |
|---|---|---|---|
| 001 | Retired Split / Combined | Ref. Real | Real |
| 002 | Reference Personal | Ref. Personal | Personal |
| 003 | Reference Special Acts Real | Ref. Spc. Real | Special Real |
| 004 | Reference Special Acts Personal | Ref. Spc. Pers | Special Personal |
| 005 | New Split / Combined | Ref. Real | Real |
| 070 | Non-Assessable Permanent Reference | Ref. Permanent | Real |
| 101 | Agricultural – Improved | Agricultural | Real |
| 102 | Agricultural – Vacant | Agricultural | Real |
| 104 | Agricultural Ren Zone | Agricultural | Real |
| 110 | AG – Bldg. on Leased Land | Agricultural | Real |
| 111 | AG – Leasehold Improvements | Ag. Personal | Personal |
| 120 | AG Land Bank PA 260 | Agricultural | Real |
| 151 | AG – Personal Property | Ag. Personal | Personal |
| 160 | AG - Conservation Reserve Restricted | Agricultural | Real |
| 201 | Commercial – Improved | Commercial | Real |
| 202 | Commercial – Vacant | Commercial | Real |
| 203 | Commercial Related to OPRA | Commercial | Real |
| 204 | Commercial Related to Ren Zone | Commercial | Real |
| 205 | Commercial Related to IFT | Commercial | Real |
| 206 | Commercial Related to CRA (Commercial Rehab) | Commercial | Real |
| 207 | Commercial Condominiums | Commercial | Real |
| 210 | Commercial Building on Leased Land | Commercial | Real |
| 211 | Commercial – Leasehold Imp | Com. Personal | Personal |
| 220 | Commercial Land Bank PA 260 | Commercial | Real |
| 251 | Commercial Personal | Com. Personal | Personal |
| 252 | Commercial PP Related to IFT | Com. Personal | Personal |
| 254 | Commercial PP Related to Ren Zone | Com. Personal | Personal |
| 260 | Commercial - Conservation Reserve Restricted | Commercial | Real |
| 301 | Industrial – Improved | Industrial | Real |
| 302 | Industrial – Vacant | Industrial | Real |
| 303 | Industrial Related to OPRA | Industrial | Real |
| 304 | Industrial Related to Ren Zone | Industrial | Real |
| 305 | Industrial Related to IFT | Industrial | Real |
| 307 | Industrial Condominiums | Industrial | Real |
| 310 | Industrial Building on Leased Land | Industrial | Real |
| 311 | Industrial Leasehold Improvement | Ind. Personal | Personal |
| 320 | Industrial Land Bank PA 260 | Industrial | Real |
| 351 | Industrial Personal | Ind. Personal | Personal |
| 352 | Industrial PP Related to IFT | Ind. Personal | Personal |
| 354 | Industrial PP Related to Ren Zone | Ind. Personal | Personal |
| 401 | Residential – Improved | Residential | Real |
| 402 | Residential – Vacant | Residential | Real |

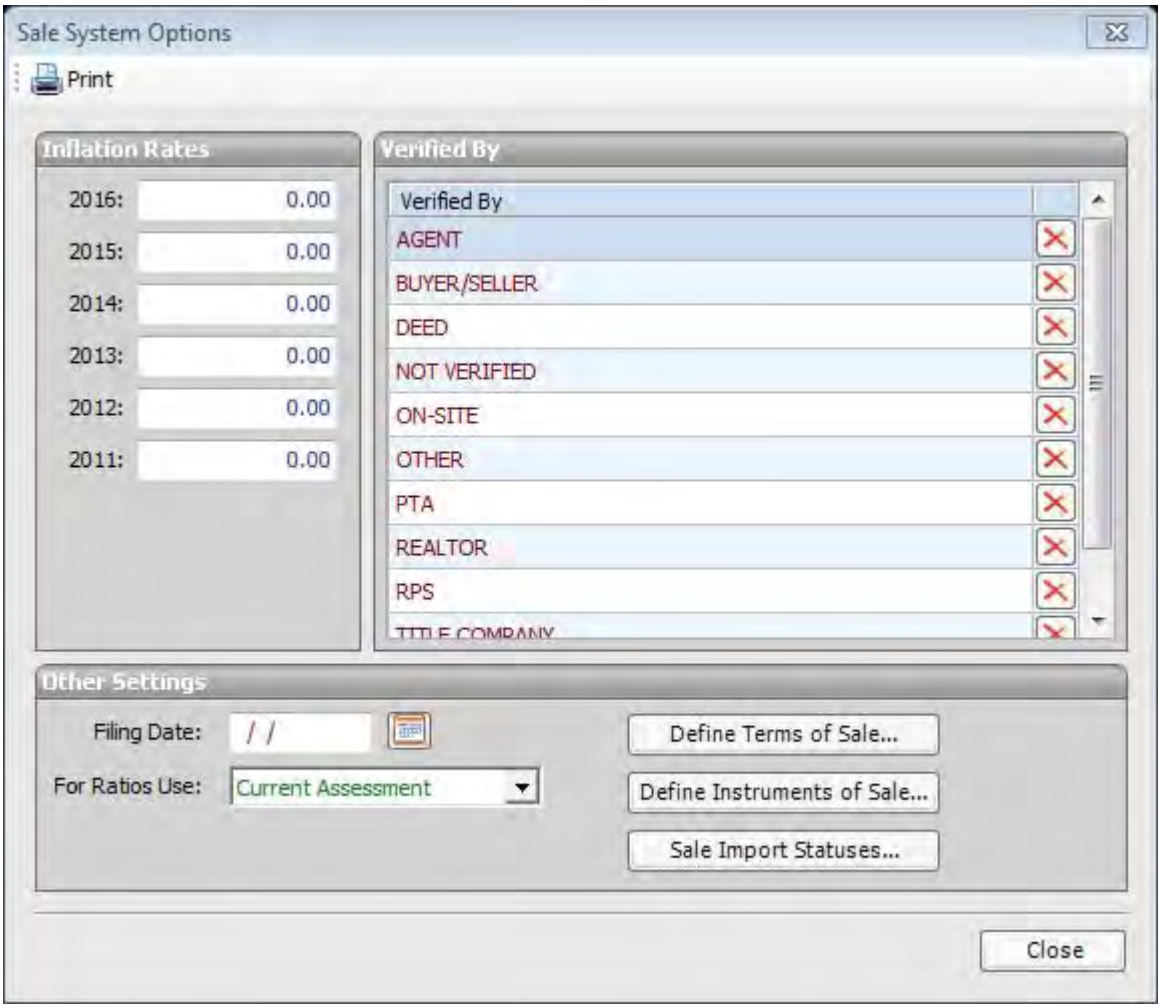
| | | | |
|---|---|---|---|
| 403 | Residential Related to NEZ | Residential | Real |
| 404 | Residential Ren Zone | Residential | Real |
| 407 | Residential Condominiums | Residential | Real |
| 410 | Residential Building on Leased Land | Residential | Real |
| 411 | Residential Leasehold Imp | Res. Personal | Personal |
| 420 | Residential Land Bank PA 260 | Residential | Real |
| 451 | Residential Personal | Res. Personal | Personal |
| 460 | Res. Conservation Reserve Rest. | Residential | Real |
| 501 | Timber – Cutover | Timber-Cutover | Real |
| 502 | Commercial Forest Act 531 | C.F.A./C.F.R. | Real |
| 551 | Utility Personal Property | Util. Personal | Personal |
| 601 | Developmental - Improved | Developmental | Real |
| 602 | Developmental – Vacant | Developmental | Real |
| 610 | Developmental Bldg. on Leased Land | Developmental | Real |
| 611 | Developmental Leasehold Imp | Developmental | Personal |
| 701 | Exempt Federal Property | Exempt | Real |
| 702 | Exempt State Property | Exempt | Real |
| 703 | Exempt County, City, Twp. or Village | Exempt | Real |
| 704 | Exempt Public Schools and Colleges | Exempt | Real |
| 705 | Exempt Other Real Property | Exempt | Real |
| 706 | Exempt Personal Prop PA 328 | Exempt | Personal |
| 707 | Exempt Personal Prop All Other | Exempt | Personal |
| 708 | Exempt Religious | Exempt | Real |
| 709 | Exempt Non Profit Educational | Exempt | Real |
| 710 | Exempt Land BK Act 261 | Exempt | Real |
| 713 | DNR Act 513 – Classes AG on 513 | Agricultural | Real |

# School Districts




http://www.michigan.gov/documents/taxes/SchoolDistrictCodeList_266105_7.pdf

# Sales Codes


Sale System Options
Print
Inflation Rates
2016: 0.00
2015: 0.00
2014: 0.00
2013: 0.00
2012: 0.00
2011: 0.00
Verified By
Verified By
AGENT
BUYER/SELLER
DEED
NOT VERIFIED
ON-SITE
OTHER
PTA
REALTOR
RPS
Other Settings
Filing Date: / /
For Ratios Use: Current Assessment
Define Terms of Sale...
Define Instruments of Sale...
Sale Import Statuses...
Close

# Define Terms of Sale

| Terms of Sale | L-4015 |
|---|---|
| Arms Length | Conventional / Creative |
| Court Judgement | Reference |
| Estate | Reference |
| Family Sale | Reference |
| Foreclosure | Reference |
| IFT | Reference |
| LC Payoff | Reference |
| Life Estate | Reference |
| Multi Parcel Sale Arms Length | Conventional/Reference |
| Multi Parcel Sale Ref | Reference |
| Part of Arms Length | Conventional/Reference |
| Part of Ref | Reference |
| Partial Assessment | Not Used |
| Partial Construction | Not Used |
| Partial Interest | Reference |
| Not Used | Reference |
| Relocation | Reference |
| Short Sale | Reference |
| To Lending Institution | Reference |
| Lending To Lending | Reference |
| From Lending Institution Not Exposed | Reference |
| From Lending Institution Exposed | Conventional |
| Municipal | Reference |
| To Be Determined | Reference |
| Outlier | Not Used |
| Lady Bird | Reference |
| Death Certificate | Reference |

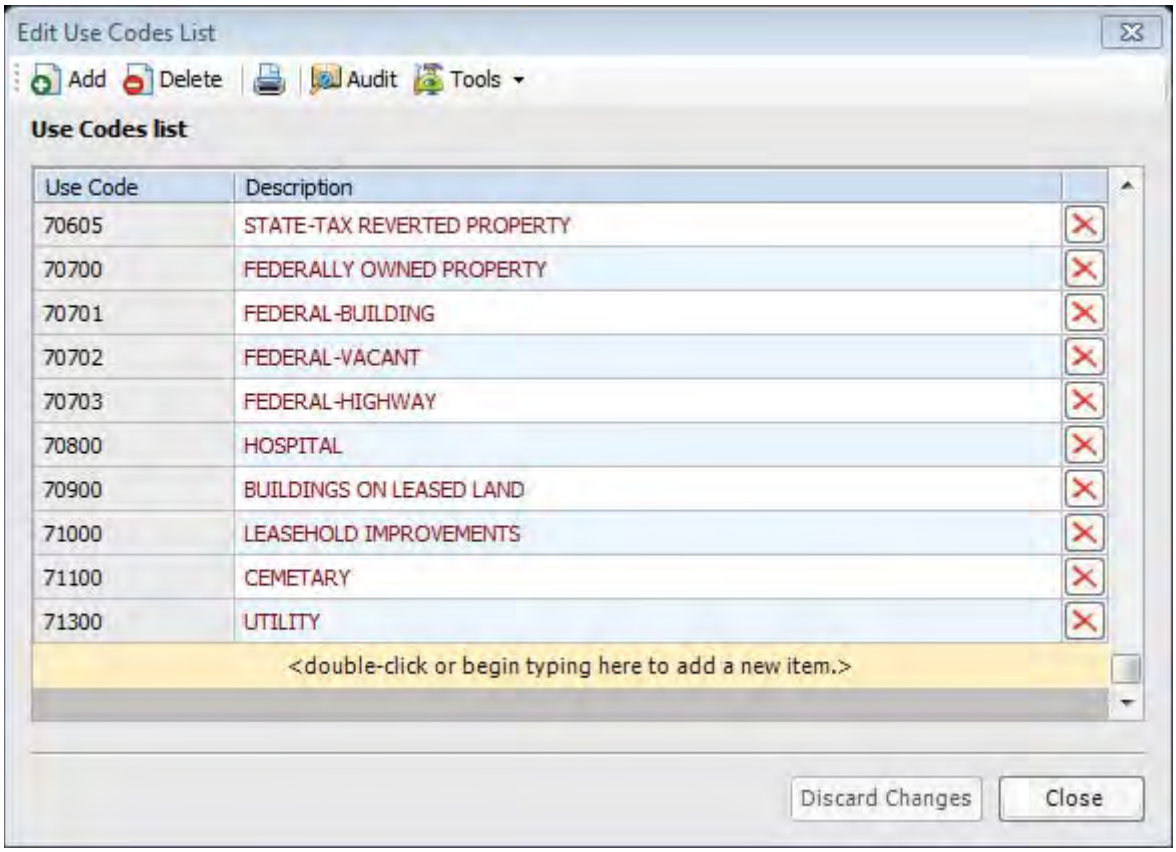
# Define Instruments of Sale

| Instrument Type | |
|---|---|
| **Code** | **Explanation** |
| WD | Warranty Deed |
| SD | Sheriff Deed |
| RPS | Real Property Statement |
| QC | Quit Claim |
| PTA | Property Transfer Affidavit |
| OTH | Other |
| MLC | Memorandum of Land Contract |
| LC | Land Contract |
| CD | Covenant Deed |
| AFF | Affidavit |
| DC | Death Certificate |

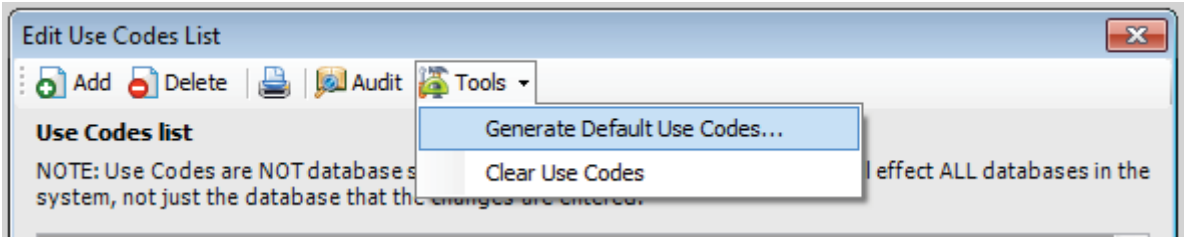
# Sale - Verified By

| Verified By: Entries | |
|---|---|
| **Code** | **Explanation** |
| AG | Agent |
| B / S | Buyer / Seller |
| DEED | Deed |
| NV | Not Verified |
| OS | On-Site |
| OTH | Other |
| PTA | Property Transfer Affidavit |
| REA | Realtor |
| RPS | Real Property Statement |
| TC | Title Company |

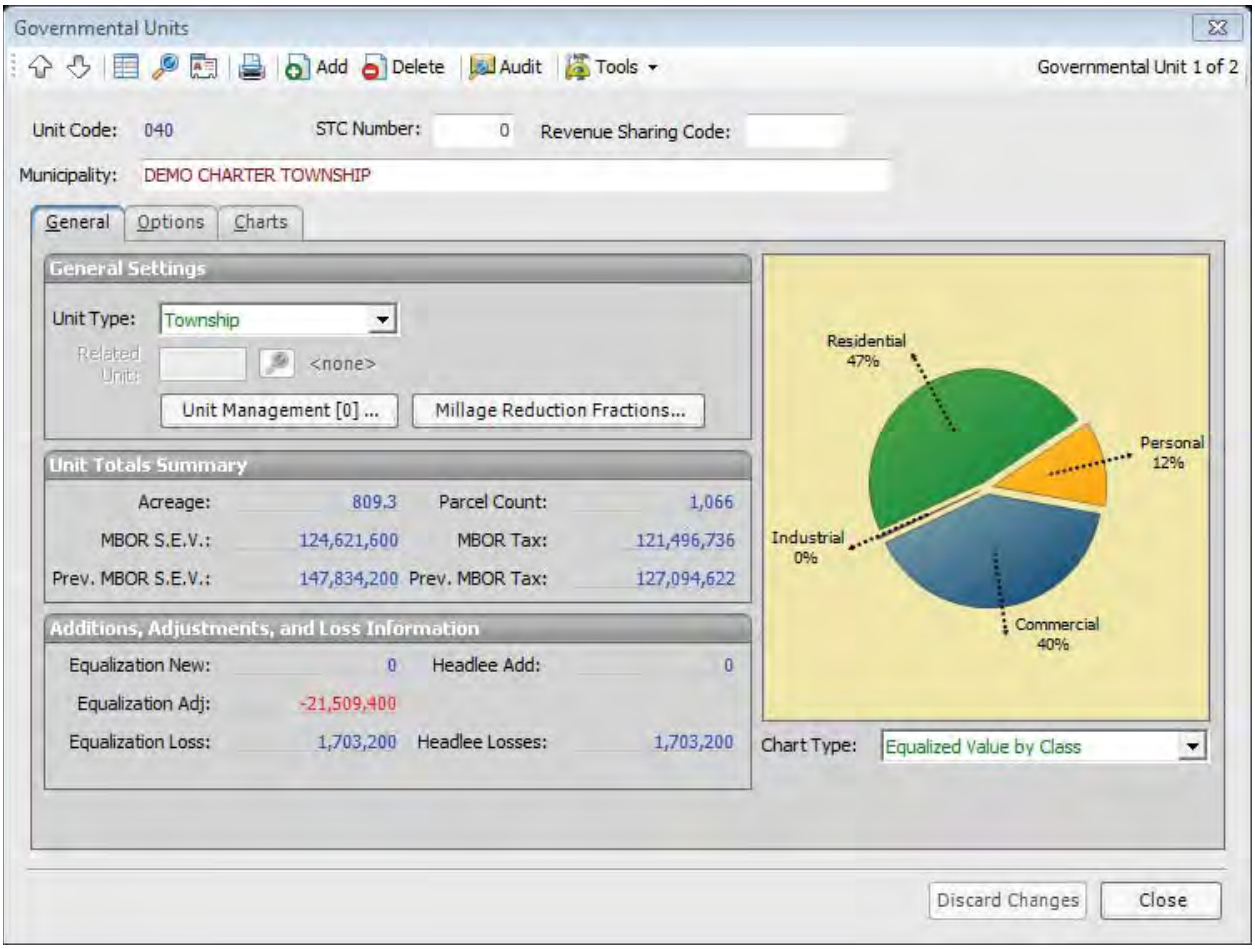
# Use Codes




These are obtained by clicking Tools – Generate Default Use Codes.

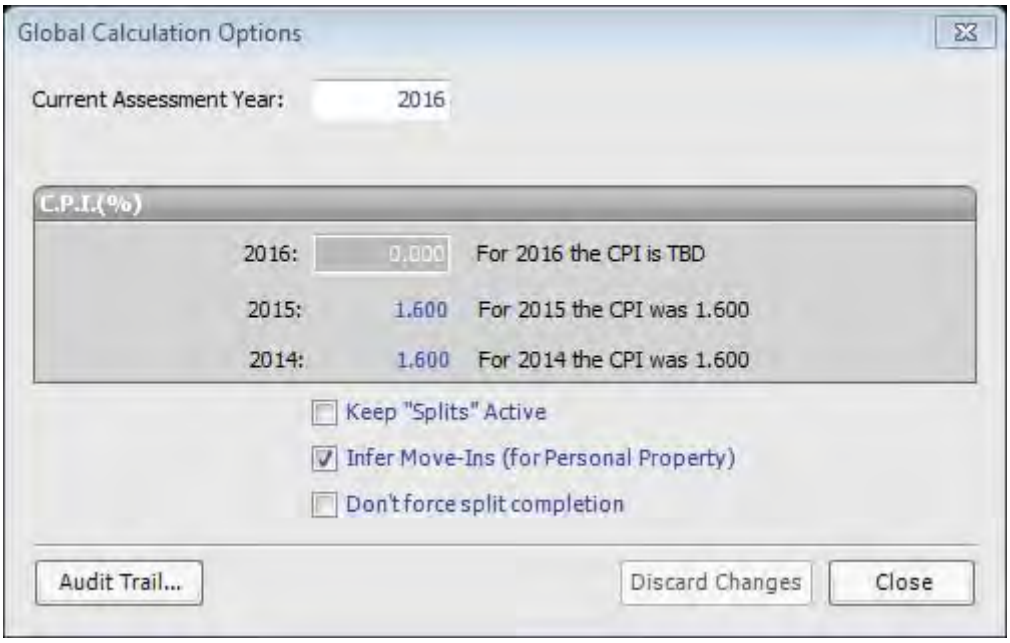


# Government Unit Codes




http://www.michigan.gov/documents/treasury/LocalUnitNamesCodes_110812_403341_7.pdf

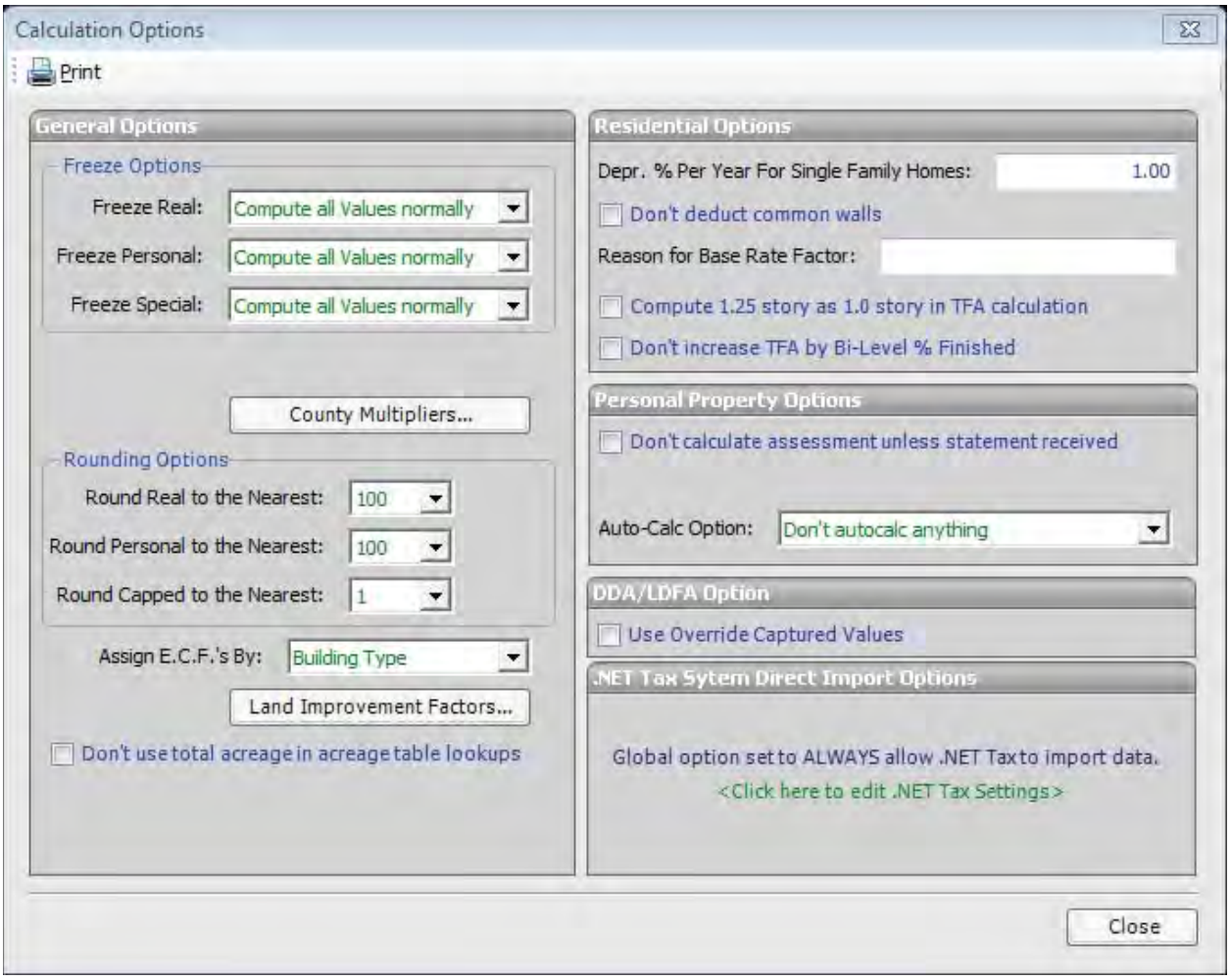
# Global Calculation Optoins



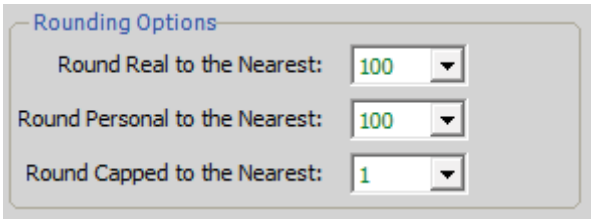

Keep Splits Active should always be off. When using the recommend property class codes this option is not necessary.

Infer Move-Ins should always be on.

# Calculation Options




Recommended Rounding Options



# Taxable Status Codes

There are two Taxable Statuses

- Taxable
- Exempt

# **Section 3:**

Equalization Data:

*Ad Valorem and Special Acts*

Michigan Department of Treasury
2691, page 3 (Rev. 05-11)

**L-4037**
**(County)**
**Ad Valorem**

# 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 | Certification Number | Certification Level (MCAO, MAAO, MMAO) | Tax Year |
|---|---|---|---|
| PAMELA M CHIPMAN | 7152 | MAAO - Michigan Advanced Assessing Officer | 2019 |

| Local Unit of Government Name | City or Township | County Name |
|---|---|---|
| MACKINAC COUNTY | County | 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 | 13,919,599 |
| | 0 | | Real Commercial | 227,358,039 |
| | 0 | | Real Industrial | 18,320,623 |
| | 0 | | Real Residential | 885,254,440 |
| | 0 | | Real Timber Cutover | 3,777,600 |
| | 0 | | Real Developmental | 0 |
| | | | **TOTAL REAL PROPERTY** | **1,148,630,301** |
| | | | **TOTAL PERSONAL PROPERTY** | **147,575,328** |
| | | | **TOTAL REAL & PERSONAL PROPERTY** | **1,296,205,629** |

## 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 |
|---|---|
| Pamela Brown | 4/9/19 |
| **Clerk of the County Board of Commissioners Signature** | **Date** |
| Lori Johnston | 4/9/19 |

## Mackinac County

2019 Assessed, County Equalized and Tentative Taxable Values

| **49-000 Mackinac County** | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* |
|---|---|---|---|---|
| Agricultural | 100 | 13,919,599 | 13,919,599 | *9,947,808* |
| Commercial | 200 | 227,358,039 | 227,358,039 | *175,607,728* |
| Industrial | 300 | 18,320,623 | 18,320,623 | *16,176,882* |
| Residential | 400 | 885,254,440 | 885,254,440 | *694,222,289* |
| Timber/Cutover | 500 | 3,777,600 | 3,777,600 | *2,264,196* |
| **Total Real** | | 1,148,630,301 | 1,148,630,301 | *898,218,903* |
| Agricultural | 151 | | | |
| Commercial | 251 | 16,510,727 | 16,510,727 | *16,472,737* |
| Industrial | 351 | 7,663,271 | 7,663,271 | *7,663,271* |
| Residential | 451 | | | |
| Utility | 551 | 123,401,330 | 123,401,330 | *121,890,196* |
| **Total Personal** | | 147,575,328 | 147,575,328 | *146,026,204* |
| **Grand Total** | | **1,296,205,629** | **1,296,205,629** | *1,044,245,107* |

## Mackinac County

2019 Assessed, County Equalized and Tentative Taxable Values

| 49-001 Bois Blanc Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | | | | |
| Commercial | 200 | 687,600 | 687,600 | *603,730* | 1.00000 |
| Industrial | 300 | | | | |
| Residential | 400 | 42,835,500 | 42,835,500 | *33,678,742* | 1.00000 |
| Timber/Cutover | 500 | | | | |
| **Total Real** | | 43,523,100 | 43,523,100 | *34,282,472* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 41,500 | 41,500 | *41,500* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 258,600 | 258,600 | *258,600* | 1.00000 |
| **Total Personal** | | 300,100 | 300,100 | *300,100* | |
| **Grand Total** | | **43,823,200** | **43,823,200** | *34,582,572* | |

| 49-002 Brevort Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 0 | 0 | *0* | 1.00000 |
| Commercial | 200 | 736,400 | 736,400 | *649,220* | 1.00000 |
| Industrial | 300 | 161,400 | 161,400 | *101,781* | 1.00000 |
| Residential | 400 | 39,795,100 | 39,795,100 | *28,028,184* | 1.00000 |
| Timber/Cutover | 500 | | | *0* | |
| **Total Real** | | 40,692,900 | 40,692,900 | *28,779,185* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 13,800 | 13,800 | *13,800* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 1,692,600 | 1,692,600 | *1,662,821* | 1.00000 |
| **Total Personal** | | 1,706,400 | 1,706,400 | *1,676,621* | |
| **Grand Total** | | **42,399,300** | **42,399,300** | *30,455,806* | |

| 49-003 Clark Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 490,600 | 490,600 | *371,054* | 1.00000 |
| Commercial | 200 | 15,324,500 | 15,324,500 | *12,677,518* | 1.00000 |
| Industrial | 300 | 5,041,900 | 5,041,900 | *4,449,815* | 1.00000 |
| Residential | 400 | 225,167,800 | 225,167,800 | *174,703,208* | 1.00000 |
| Timber/Cutover | 500 | 352,400 | 352,400 | *171,336* | 1.00000 |
| **Total Real** | | 246,377,200 | 246,377,200 | *192,372,931* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 2,404,400 | 2,404,400 | *2,404,400* | 1.00000 |
| Industrial | 351 | 3,008,200 | 3,008,200 | *3,008,200* | 1.00000 |
| Residential | 451 | | | | |
| Utility | 551 | 3,056,600 | 3,056,600 | *3,056,600* | 1.00000 |
| **Total Personal** | | 8,469,200 | 8,469,200 | *8,469,200* | |
| **Grand Total** | | **254,846,400** | **254,846,400** | *200,842,131* | |

| 49-004 Garfield Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 8,011,699 | 8,011,699 | *6,194,992* | 1.00000 |
| Commercial | 200 | 3,733,569 | 3,733,569 | *3,155,930* | 1.00000 |
| Industrial | 300 | 525,223 | 525,223 | *484,455* | 1.00000 |
| Residential | 400 | 70,945,888 | 70,945,888 | *61,699,733* | 1.00000 |
| Timber/Cutover | 500 | | | | |
| **Total Real** | | 83,216,379 | 83,216,379 | *71,535,110* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 145,632 | 145,632 | *145,632* | 1.00000 |
| Industrial | 351 | 2,006,871 | 2,006,871 | *2,006,871* | 1.00000 |
| Residential | 451 | | | | |
| Utility | 551 | 12,610,228 | 12,610,228 | *12,563,249* | 1.00000 |
| **Total Personal** | | 14,762,731 | 14,762,731 | *14,715,752* | |
| **Grand Total** | | **97,979,110** | **97,979,110** | *86,250,862* | |

## Mackinac County

2019 Assessed, County Equalized and Tentative Taxable Values

| 49-005 Hendricks Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | | | | |
| Commercial | 200 | 650,600 | 650,600 | *576,906* | 1.00000 |
| Industrial | 300 | 68,200 | 68,200 | *40,623* | 1.00000 |
| Residential | 400 | 8,849,402 | 8,849,402 | *6,733,015* | 1.00000 |
| Timber/Cutover | 500 | | | | |
| **Total Real** | | 9,568,202 | 9,568,202 | *7,350,544* | 1.00000 |
| Agricultural | 151 | | | | |
| Commercial | 251 | 277,700 | 277,700 | *277,700* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 3,495,600 | 3,495,600 | *3,495,600* | 1.00000 |
| **Total Personal** | | 3,773,300 | 3,773,300 | *3,773,300* | |
| **Grand Total** | | **13,341,502** | **13,341,502** | *11,123,844* | |

| 49-006 Hudson Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | | | | |
| Commercial | 200 | 238,300 | 238,300 | *232,914* | 1.00000 |
| Industrial | 300 | 360,000 | 360,000 | *341,903* | 1.00000 |
| Residential | 400 | 11,269,500 | 11,269,500 | *9,849,916* | 1.00000 |
| Timber/Cutover | 500 | 830,400 | 830,400 | *514,964* | 1.00000 |
| **Total Real** | | 12,698,200 | 12,698,200 | *10,939,697* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 1,800 | 1,800 | *1,800* | 1.00000 |
| Industrial | 351 | 23,400 | 23,400 | *23,400* | |
| Residential | 451 | | | | |
| Utility | 551 | 4,331,800 | 4,331,800 | *3,955,860* | 1.00000 |
| **Total Personal** | | 4,357,000 | 4,357,000 | *3,981,060* | |
| **Grand Total** | | 17,055,200 | 17,055,200 | *14,920,757* | |

| 49-007 Marquette Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 3,664,300 | 3,664,300 | *2,347,003* | 1.00000 |
| Commercial | 200 | 938,300 | 938,300 | *698,923* | 1.00000 |
| Industrial | 300 | | | | |
| Residential | 400 | 39,158,700 | 39,158,700 | *29,059,838* | 1.00000 |
| Timber/Cutover | 500 | 521,700 | 521,700 | *268,220* | 1.00000 |
| **Total Real** | | 44,283,000 | 44,283,000 | *32,373,984* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 287,100 | 287,100 | *287,100* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 770,600 | 770,600 | *770,600* | 1.00000 |
| **Total Personal** | | 1,057,700 | 1,057,700 | *1,057,700* | |
| **Grand Total** | | **45,340,700** | **45,340,700** | *33,431,684* | |

| 49-008 Moran Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 0 | 0 | | |
| Commercial | 200 | 12,866,900 | 12,866,900 | *11,025,843* | 1.00000 |
| Industrial | 300 | 8,309,800 | 8,309,800 | *7,807,537* | 1.00000 |
| Residential | 400 | 68,896,900 | 68,896,900 | *53,638,748* | 1.00000 |
| Timber/Cutover | 500 | 0 | 0 | | |
| **Total Real** | | 90,073,600 | 90,073,600 | *72,472,128* | |
| Agricultural | 151 | 0 | 0 | | |
| Commercial | 251 | 922,300 | 922,300 | *922,300* | 1.00000 |
| Industrial | 351 | 1,617,700 | 1,617,700 | *1,617,700* | 1.00000 |
| Residential | 451 | 0 | 0 | | |
| Utility | 551 | 69,413,500 | 69,413,500 | *68,355,064* | 1.00000 |
| **Total Personal** | | 71,953,500 | 71,953,500 | *70,895,064* | |
| **Grand Total** | | **162,027,100** | **162,027,100** | *143,367,192* | |

## Mackinac County

2019 Assessed, County Equalized and Tentative Taxable Values

| 49-009 Newton Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 1,142,900 | 1,142,900 | *621,241* | 1.00000 |
| Commercial | 200 | 1,520,300 | 1,520,300 | *1,335,529* | 1.00000 |
| Industrial | 300 | 3,272,900 | 3,272,900 | *2,422,107* | 1.00000 |
| Residential | 400 | 29,178,800 | 29,178,800 | *25,125,042* | 1.00000 |
| Timber/Cutover | 500 | 2,073,100 | 2,073,100 | *1,309,676* | 1.00000 |
| **Total Real** | | 37,188,000 | 37,188,000 | *30,813,595* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 136,100 | 136,100 | *136,100* | 1.00000 |
| Industrial | 351 | 1,007,100 | 1,007,100 | *1,007,100* | 1.00000 |
| Residential | 451 | | | | |
| Utility | 551 | 10,922,600 | 10,922,600 | *10,922,600* | |
| **Total Personal** | | 12,065,800 | 12,065,800 | *12,065,800* | |
| **Grand Total** | | **49,253,800** | **49,253,800** | *42,879,395* | |

| 49-010 Portage Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 610,100 | 610,100 | *413,518* | 1.00000 |
| Commercial | 200 | 5,676,900 | 5,676,900 | *4,845,351* | 1.00000 |
| Industrial | 300 | | | | |
| Residential | 400 | 86,458,150 | 86,458,150 | *70,875,404* | 1.00000 |
| Timber/Cutover | 500 | | | | |
| **Total Real** | | 92,745,150 | 92,745,150 | *76,134,273* | 1.00000 |
| Agricultural | 151 | | | | |
| Commercial | 251 | 18,400 | 18,400 | *18,400* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 1,106,000 | 1,106,000 | *1,106,000* | 1.00000 |
| **Total Personal** | | 1,124,400 | 1,124,400 | *1,124,400* | |
| **Grand Total** | | **93,869,550** | **93,869,550** | *77,258,673* | |

| 49-011 St. Ignace Township | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | 0 | 0 | *0* | 1.00000 |
| Commercial | 200 | 2,465,500 | 2,465,500 | *1,822,282* | 1.00000 |
| Industrial | 300 | 101,700 | 101,700 | *58,842* | 1.00000 |
| Residential | 400 | 32,560,600 | 32,560,600 | *26,353,768* | 1.00000 |
| Timber/Cutover | 500 | | | | |
| **Total Real** | | 35,127,800 | 35,127,800 | *28,234,892* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 663,600 | 663,600 | *663,600* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 13,297,300 | 13,297,300 | *13,297,300* | 1.00000 |
| **Total Personal** | | 13,960,900 | 13,960,900 | *13,960,900* | |
| **Grand Total** | | **49,088,700** | **49,088,700** | *42,195,792* | |

**Mackinac County**

2019 Assessed, County Equalized and Tentative Taxable Values

| **49-051 City of Mackinac Island** | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | | | | |
| Commercial | 200 | 148,853,070 | 148,853,070 | *108,496,257* | 1.00000 |
| Industrial | 300 | | | | |
| Residential | 400 | 172,496,250 | 172,496,250 | *127,050,851* | 1.00000 |
| Timber/Cutover | 500 | | | | |
| **Total Real** | | 321,349,320 | 321,349,320 | *235,547,108* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 8,850,495 | 8,850,495 | *8,814,305* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 877,102 | 877,102 | *877,102* | 1.00000 |
| **Total Personal** | | 9,727,597 | 9,727,597 | *9,691,407* | |
| **Grand Total** | | **331,076,917** | **331,076,917** | *245,238,515* | |

| **49-052 City of St. Ignace** | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* | Equalization Factor |
|---|---|---|---|---|---|
| Agricultural | 100 | | | | |
| Commercial | 200 | 33,666,100 | 33,666,100 | *29,487,325* | 1.00000 |
| Industrial | 300 | 479,500 | 479,500 | *469,819* | 1.00000 |
| Residential | 400 | 57,641,850 | 57,641,850 | *47,425,840* | 1.00000 |
| Timber/Cutover | 500 | | | | |
| **Total Real** | | 91,787,450 | 91,787,450 | *77,382,984* | |
| Agricultural | 151 | | | | |
| Commercial | 251 | 2,747,900 | 2,747,900 | *2,746,100* | 1.00000 |
| Industrial | 351 | | | | |
| Residential | 451 | | | | |
| Utility | 551 | 1,568,800 | 1,568,800 | *1,568,800* | 1.00000 |
| **Total Personal** | | 4,316,700 | 4,316,700 | *4,314,900* | |
| **Grand Total** | | **96,104,150** | **96,104,150** | *81,697,884* | |

# Mackinac County

2019 Summary of Ratios and Factors

| 49-000 Mackinac County | Agricultural Class 100 | | Commercial Class 200 | | Industrial Class 300 | | Residential Class 400 | | Timber/Cutover Class 500 | | Developmental Class 600 | | Personal Property | | 49-000 Mackinac County |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Ratio | Factor | Ratio | Factor | Ratio | Factor | Ratio | Factor | Ratio | Factor | Ratio | Factor | Ratio | Factor | |
| 001 Bois Blanc | NC | NC | 49.42 | 1.00000 | NC | NC | 49.82 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 001 Bois Blanc |
| 002 Brevort | NC | NC | 49.92 | 1.00000 | 49.96 | 1.00000 | 49.63 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 002 Brevort |
| 003 Clark | 49.93 | 1.00000 | 49.39 | 1.00000 | 49.78 | 1.00000 | 49.67 | 1.00000 | 49.74 | 1.00000 | NC | NC | 50.00 | 1.00000 | 003 Clark |
| 004 Garfield | 49.50 | 1.00000 | 49.07 | 1.00000 | 49.34 | 1.00000 | 49.72 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 004 Garfield |
| 005 Hendricks | NC | NC | 49.87 | 1.00000 | 49.20 | 1.00000 | 49.61 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 005 Hendricks |
| 006 Hudson | NC | NC | 49.92 | 1.00000 | 49.97 | 0.00000 | 49.97 | 1.00000 | 49.80 | 1.00000 | NC | NC | 50.00 | 1.00000 | 006 Hudson |
| 007 Marquette | 49.62 | 1.00000 | 49.94 | 1.00000 | NC | NC | 49.84 | 1.00000 | 49.72 | 1.00000 | NC | NC | 50.00 | 1.00000 | 007 Marquette |
| 008 Moran | NC | NC | 49.93 | 1.00000 | 49.73 | 1.00000 | 49.66 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 008 Moran |
| 009 Newton | 49.94 | 1.00000 | 49.59 | 1.00000 | 49.76 | 1.00000 | 49.59 | 1.00000 | 49.60 | 1.00000 | NC | NC | 50.00 | 1.00000 | 009 Newton |
| 010 Portage | 49.91 | 1.00000 | 49.77 | 1.00000 | NC | NC | 49.67 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 010 Portage |
| 011 St Ignace Twnship | NC | NC | 49.54 | 1.00000 | 49.89 | 1.00000 | 49.99 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 011 St Ignace Twnship |
| 051 Mackinac Isl- city | NC | NC | 49.91 | 1.00000 | NC | NC | 49.65 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 051 Mackinac Isl- city |
| 052 St Ignace- city | NC | NC | 49.91 | 1.00000 | 49.96 | 1.00000 | 49.41 | 1.00000 | NC | NC | NC | NC | 50.00 | 1.00000 | 052 St Ignace- city |

***NOTES:***

NC = No class
Ratios falling between 49.00 and 50.00 are considered to be equalized with a 1.0000 factor.
For 2019, there are no parcels in Mackinac County classified as Developmental (600).

*Special Acts*

## Mackinac County

2019 Special Act, DNR PILT and Land Bank
Assessed and Tentative Taxable Values

| | Special Act | | Commercial | | Industrial | | DNR PILT | | Land Bank | |
|---|---|---|---|---|---|---|---|---|---|---|
| **49-000** | 2019 | *Tentative* | 2019 | *Tentative* | 2019 | *Tentative* | 2019 | *Tentative* | 2019 | *Tentative* |
| **Mackinac County** | Assessed | *Taxable* | Assessed | *Taxable* | Assessed | *Taxable* | Assessed | *Taxable* | Assessed | *Taxable* |
| Bois Blanc | 46,400 | *36,875* | 0 | *0* | 0 | *0* | 46,400 | *36,875* | 0 | *0* |
| Brevort | 178,100 | *113,119* | 0 | *0* | 0 | *0* | 178,100 | *113,119* | 0 | *0* |
| Clark | 517,400 | *285,507* | 184,100 | *174,330* | 0 | *0* | 333,300 | *111,177* | 0 | *0* |
| Garfield | 1,898,597 | *163,883* | 0 | *0* | 0 | *0* | 1,898,597 | *163,883* | 0 | *0* |
| Hendricks | 429,600 | *96,400* | 0 | *0* | 0 | *0* | 429,600 | *96,400* | 0 | *0* |
| Hudson | 71,600 | *13,861* | 0 | *0* | 0 | *0* | 71,600 | *13,861* | 0 | *0* |
| Marquette | 259,800 | *110,821* | 0 | *0* | 0 | *0* | 259,800 | *110,821* | 0 | *0* |
| Moran | 347,600 | *803,467* | 0 | *0* | 347,600 | *347,600* | 0 | *455,867* | 0 | *0* |
| Newton | 0 | *1,998,212* | 0 | *0* | 0 | *0* | 0 | *1,998,212* | 0 | *0* |
| Portage | 197,800 | *75,761* | 0 | *0* | 0 | *0* | 197,800 | *75,761* | 0 | *0* |
| St Ignace Township | 91,900 | *141,573* | 0 | *0* | 0 | *0* | 91,900 | *141,573* | 0 | *0* |
| | | | | | | | | | | |
| Mackinac Island - city | 848,750 | *674,896* | | | | | 848,750 | *674,896* | 0 | *0* |
| St Ignace- city | 374,500 | *374,337* | 0 | *0* | 0 | *0* | 374,500 | *374,337* | 0 | *0* |
| **Grand Total** | **5,262,047** | *4,888,712* | **184,100** | *174,330* | **347,600** | *347,600* | **4,730,347** | *4,366,782* | **0** | *0* |

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

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

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

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

## Mackinac County

2019 Special Act, DNR PILT and Land Bank
Assessed and Tentative Taxable Values

| | Special Act | | Commercial | | Industrial | | DNR PILT | | Land Bank | |
|---|---|---|---|---|---|---|---|---|---|---|
| **49-000** | 2019 | *Tentative* | 2019 | *Tentative* | 2019 | *Tentative* | 2019 | *Tentative* | 2019 | *Tentative* |
| **Mackinac County** | Assessed | *Taxable* | Assessed | *Taxable* | Assessed | *Taxable* | Assessed | *Taxable* | Assessed | *Taxable* |
| Bois Blanc | | | 0 | *0* | 0 | *0* | 46,400 | *36,875* | 0 | *0* |
| Brevort | | | 0 | *0* | 0 | *0* | 178,100 | *113,119* | 0 | *0* |
| Clark | 184,100 | *174,330* | 184,100 | *174,330* | 0 | *0* | 333,300 | *111,177* | 0 | *0* |
| Garfield | | | 0 | *0* | 0 | *0* | 1,898,597 | *163,883* | 0 | *0* |
| Hendricks | | | 0 | *0* | 0 | *0* | 429,600 | *96,400* | 0 | *0* |
| Hudson | | | 0 | *0* | 0 | *0* | 71,600 | *13,861* | 0 | *0* |
| Marquette | | | 0 | *0* | 0 | *0* | 259,800 | *110,821* | 0 | *0* |
| Moran | 347,600 | *347,600* | 0 | *0* | 347,600 | *347,600* | 0 | *455,867* | 0 | *0* |
| Newton | | | 0 | *0* | 0 | *0* | 0 | *1,998,212* | 0 | *0* |
| Portage | | | 0 | *0* | 0 | *0* | 197,800 | *75,761* | 0 | *0* |
| St Ignace Township | | | 0 | *0* | 0 | *0* | 91,900 | *141,573* | 0 | *0* |
| | | | | | | | | | | |
| Mackinac Island - city | | | | | | | 848,750 | *674,896* | 0 | *0* |
| St Ignace- city | | | 0 | *0* | 0 | *0* | 374,500 | *374,337* | 0 | *0* |
| **Grand Total** | **531,700** | *521,930* | **184,100** | *174,330* | **347,600** | *347,600* | **4,730,347** | *4,366,782* | **0** | *0* |

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

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

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

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

**L-4037**
**(County)**
**Special Act, DNR, LB**

# 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 | Certification Number | Certification Level (MCAO, MAAO, MMAO) | Tax Year |
|---|---|---|---|
| PAMELA M CHIPMAN | 7152 | MAAO - Michigan Advanced Assessing Officer | 2019 |

| Local Unit of Government Name | City or Township | County Name |
|---|---|---|
| MACKINAC COUNTY | County | MACKINAC |

## PART 2: CBC ASSESSED VALUE AS EQUALIZED - Special Act, DNR, LB

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS | GIVING ASSESSED VALUE AS EQUALIZED |
|---|---|---|---|---|
| | 0 | | Real Agriculture | 4,730,347 |
| | 0 | | Real Commercial | 184,100 |
| | 0 | | Real Industrial | 347,600 |
| | 0 | | Real Residential | 0 |
| | 0 | | Real Timber Cutover | 0 |
| | 0 | | Real Developmental | 0 |
| | | | TOTAL REAL PROPERTY | **5,262,047** |
| | | | TOTAL PERSONAL PROPERTY | **0** |
| | | | TOTAL REAL & PERSONAL PROPERTY | **5,262,047** |

## 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 |
|---|---|
| Paul W. Brown | 4/9/19 |
| **Clerk of the County Board of Commissioners Signature** | **Date** |
| Lori Johnston | 4/9/19 |

Michigan Department of Treasury
2691, page 3 (Rev. 05-11)

**L-4037**
**(County)**
**Special Act only**

# 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 | Certification Number | Certification Level (MCAO, MAAO, MMAO) | Tax Year |
|---|---|---|---|
| PAMELA M CHIPMAN | 7152 | MAAO - Michigan Advanced Assessing Officer | 2019 |

| Local Unit of Government Name | City or Township | County Name |
|---|---|---|
| MACKINAC COUNTY | County | MACKINAC |

## PART 2: CBC ASSESSED VALUE AS EQUALIZED - Special Act only

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS | GIVING ASSESSED VALUE AS EQUALIZED |
|---|---|---|---|---|
| Deducting | 0 | From | Real Agriculture | 0 |
| Deducting | 0 | From | Real Commercial | 184,100 |
| Deducting | 0 | From | Real Industrial | 347,600 |
| Deducting | 0 | From | Real Residential | 0 |
| Deducting | 0 | From | Real Timber Cutover | 0 |
| Deducting | 0 | From | Real Developmental | 0 |
| | | | **TOTAL REAL PROPERTY** | **531,700** |
| | | | **TOTAL PERSONAL PROPERTY** | **0** |
| | | | **TOTAL REAL & PERSONAL PROPERTY** | **531,700** |

## PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

| Chairperson of the County Board of Commissioners Signature | Date |
|---|---|
| Paul W. Brown | 4/9/19 |
| **Clerk of the County Board of Commissioners Signature** | **Date** |
| Lori Johnston | 4/9/19 |

# Section 4:

Analysis

## *2019 Analysis:*
## *!! ALL THOSE NUMBERS!!*

*Potential Revenue:*

- One **1 mill** applied to the tentative taxable value will yield a revenue of $1,044,245.
- A millage rate of **.5 mills** applied to the tentative taxable value will yield $522,122.
- *Potential revenue* based on the county allocation of **4.5 mills** is $4,699,102.

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

- The 2019 inflation rate multiplier is 1.024 or 2.4%. This is used in the formula to calculate 2019 taxable value.

- The current difference between *equalized* and *taxable value* is 24.13%.
- In 2007, the gap separating total Mackinac County *State Equalized Value* and *Taxable Value* peaked at 56.19%. Between 2008 and 2012, *State Equalized Values* slid 14.34% while *Taxable Values* continued to increase until 2009. After a slight 2010 decline, taxable values resumed a steady increase. The average annual increase between 2011 and 2019 is 2.02%.
- The total tentative taxable value for real property has increased 2.87%. For comparison, the 2019 Cost of Living Adjustment (COLA) is 2.8%.

Comparing 2018 and 2019 equalized values, the City of Mackinac Island exhibits the greatest growth in value (10.87%) and Hendricks the least (.34%). Three units report a decline for equalized values. Moran Township shows the smallest decrease (-0.08%) and Newton Township the greater decline (-2.38%). A .56% decrease is reported for Clark.

Real residential property (400) values comprise the largest percentage of total equalized value (77.07%); Real commercial property (200) takes second place(19.79%). There is little shifting of value between classes. Parcel counts by class are showing minimal variation between 2018 and 2019.

Two units, Brevort and St Ignace Townships moved all parcels out of the agricultural (100) class to another property class. Garfield Township has the largest agricultural class at 185 parcels; Marquette is the only unit to show an increase (2.74%). in agricultural assessed value for 2019.

The city of Mackinac Island has the largest commercial class (200) by number (318 parcels) and by equalized value. Commercial equalized value on Mackinac Island grew $8,719,020.

The largest industrial class (300) is in Clark Township (54 parcels). Three units, Brevort, Clark and Moran reported increases for industrial equalized values.

Clark Township has the greater number (3132) of residential classed parcels, and the largest 2019 equalized values at $225,167,800. Mackinac Island is showing strong residential demand with limited supply for the market. Residential equalized values increased 7.31% or $11,746,657 on the island.

There are only 110 parcels in the 500 timber cutover class county wide. Timber/cutover equalized values increased 1.25% with the greater increase noted by Clark Township.

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

*Recap of Real Property Classifications used for Equalization Studies*
*Excerpts taken from **STC Property Classification**, issued December 2013.*

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

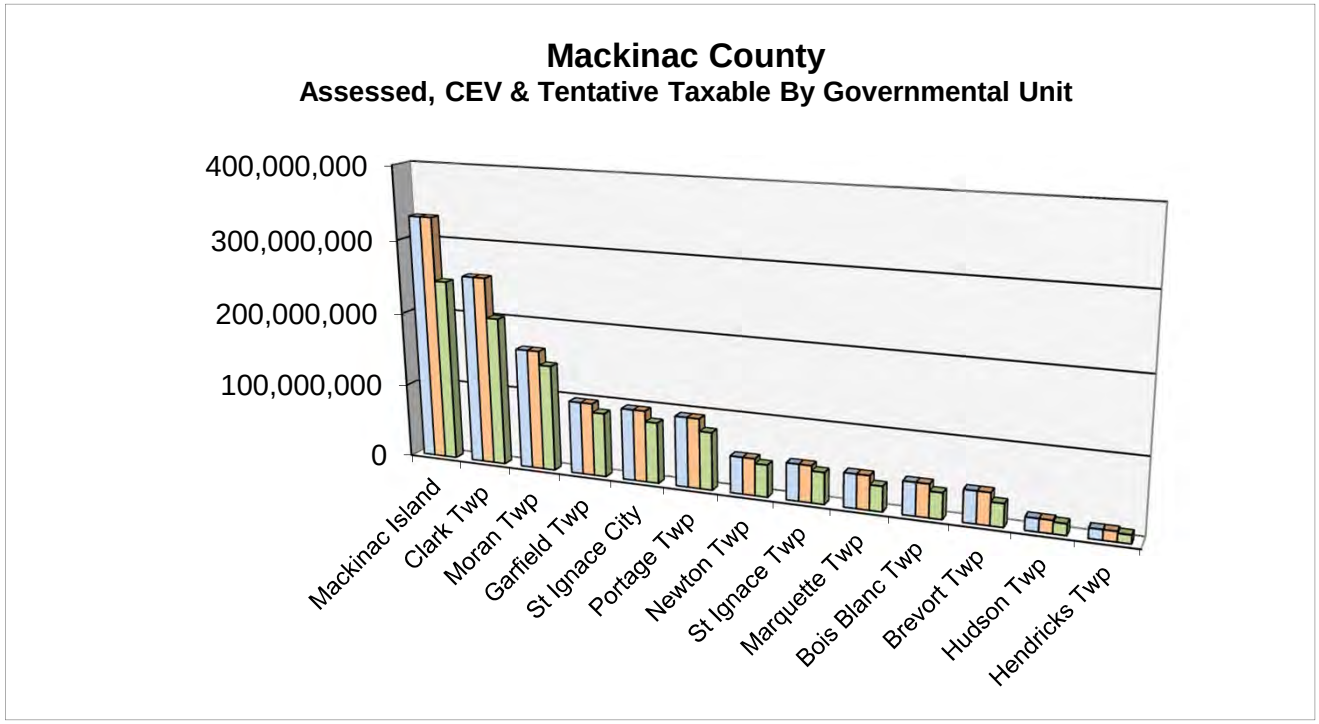
**Commercial – 200**: Commercial real property includes: platted or unplatted parcels used for commercial purposes, whether wholesale, retail or service with or without buildings. This classification will also include: parcels used by fraternal societies, golf courses, boat clubs or ski area and apartment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

**Industrial – 300:** Industrial real property includes: platted or unplatted parcels used for manufacturing and processing purposes, with or without buildings. Parcels used for utility sites including generating plants, pumping stations, switches, substations, compressing stations, warehouses, right or ways, flowage land and storage areas are classed industrial. Also parcels used for removal or processing of gravel, stone or mineral ores, whether valued by the local assessor or by the state geologist. This will include gravel and sand pits – as well as stone quarries.

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

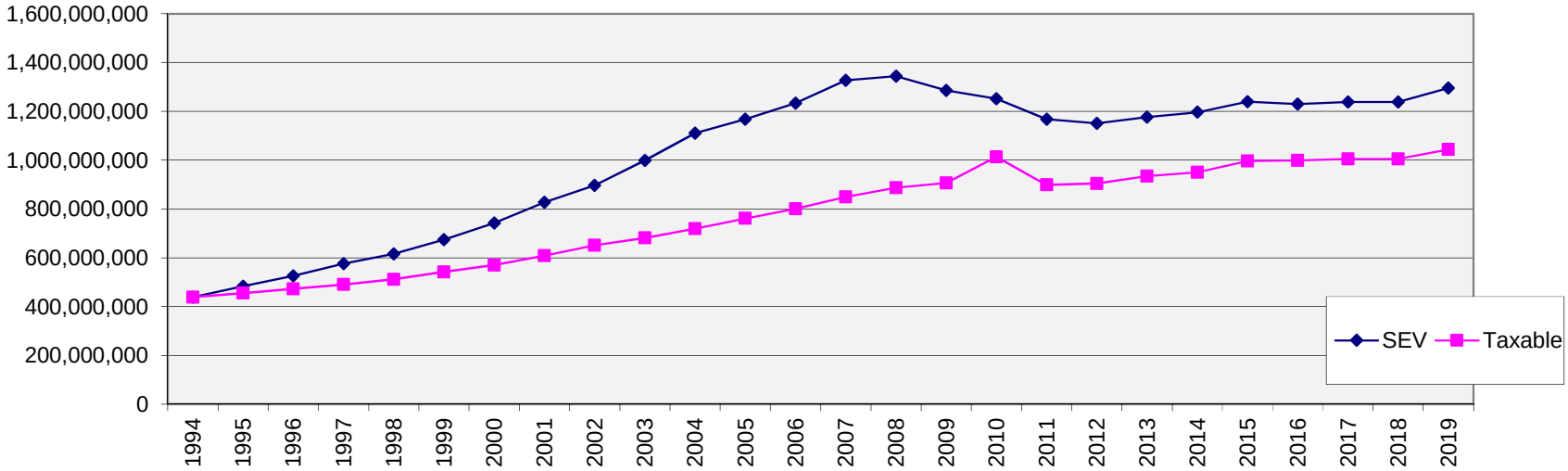
**Timber-Cutover – 500:** Timber-cutover real property includes parcels that are stocked with forest products of merchantable type and size; cutover forestland with little or no merchantable products; as well as marsh lands or other barren land.

**Developmental – 600:** Development real property includes parcels of more than five acres without buildings, or more than 15 acres with a market value in excess of its value in use.




| | 2019 | | |
|---|---|---|---|
| | *Assessed* | *County Equalized* | *Tentative TV* |
| *Mackinac Island* | 331,076,917 | 331,076,917 | *245,238,515* |
| *Clark Twp* | 254,846,400 | 254,846,400 | *200,842,131* |
| *Moran Twp* | 162,027,100 | 162,027,100 | *143,367,192* |
| *Garfield Twp* | 97,979,110 | 97,979,110 | *86,250,862* |
| *St Ignace City* | 96,104,150 | 96,104,150 | *81,697,884* |
| *Portage Twp* | 93,869,550 | 93,869,550 | *77,258,673* |
| *Newton Twp* | 49,253,800 | 49,253,800 | *42,879,395* |
| *St Ignace Twp* | 49,088,700 | 49,088,700 | *42,195,792* |
| *Marquette Twp* | 45,340,700 | 45,340,700 | *33,431,684* |
| *Bois Blanc Twp* | 43,823,200 | 43,823,200 | *34,582,572* |
| *Brevort Twp* | 42,399,300 | 42,399,300 | *30,455,806* |
| *Hudson Twp* | 17,055,200 | 17,055,200 | *14,920,757* |
| *Hendricks Twp* | 13,341,502 | 13,341,502 | *11,123,844* |

## Difference Between CEV/SEV & Taxable Value



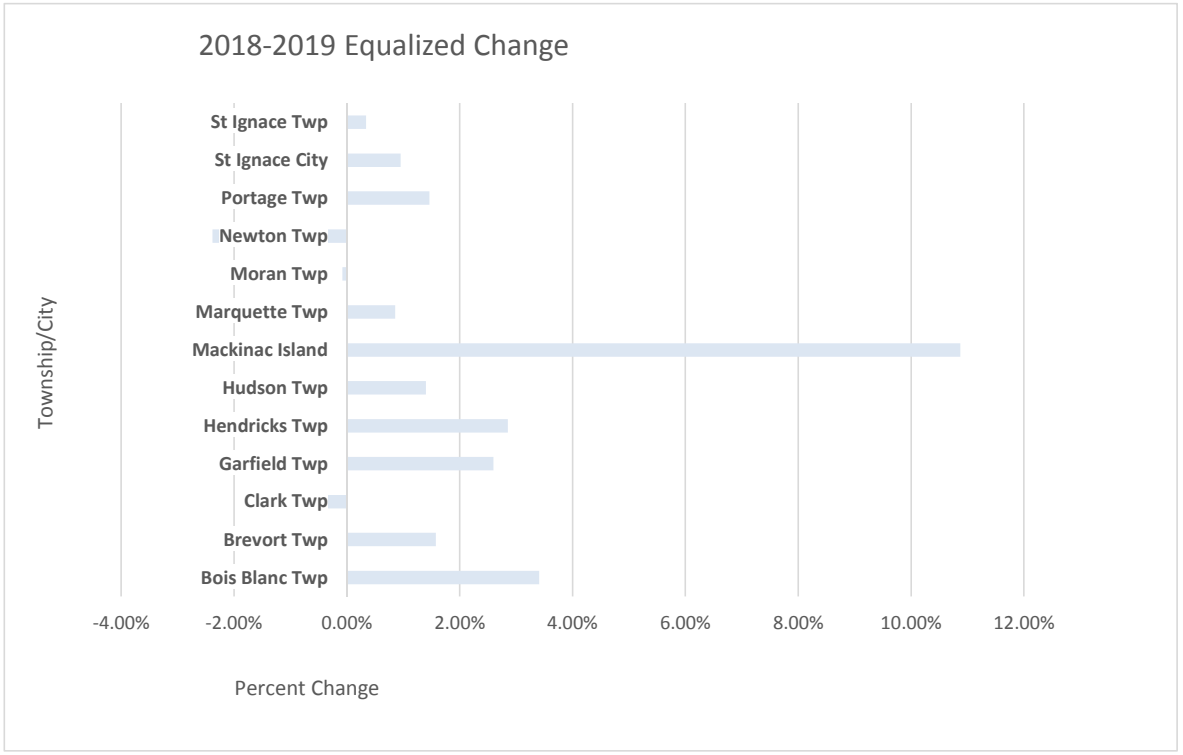

| | SEV | Taxable | Difference |
|---|---|---|---|
| 1994 | 438,863,841 | 438,863,841 | 0.00% |
| 1995 | 484,143,051 | 455,098,069 | 6.38% |
| 1996 | 526,110,137 | 472,698,739 | 11.30% |
| 1997 | 576,515,723 | 490,355,052 | 17.57% |
| 1998 | 616,529,807 | 511,681,068 | 20.49% |
| 1999 | 674,576,532 |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

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

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

| Township/City | | 2018 SEV | 2019 CEV |
|---|---|---|---|
| Bois Blanc Twp | 3.40% | 42,380,300 | 43,823,200 |
| Brevort Twp | 1.57% | 41,742,321 | 42,399,300 |
| Clark Twp | -0.56% | 256,275,660 | 254,846,400 |
| Garfield Twp | 2.60% | 95,499,857 | 97,979,110 |
| Hendricks Twp | 2.85% | 12,971,571 | 13,341,502 |
| Hudson Twp | 1.40% | 16,820,053 | 17,055,200 |
| Mackinac Island | 10.87% | 298,622,724 | 331,076,917 |
| Marquette Twp | 0.86% | 44,955,975 | 45,340,700 |
| Moran Twp | -0.08% | 162,157,800 | 162,027,100 |
| Newton Twp | -2.38% | 50,456,745 | 49,253,800 |
| Portage Twp | 1.46% | 92,515,550 | 93,869,550 |
| St Ignace City | 0.95% | 95,196,822 | 96,104,150 |
| St Ignace Twp | 0.34% | 48,921,767 | 49,088,700 |

*revised to STC Order 2.12.19*



# Mackinac County

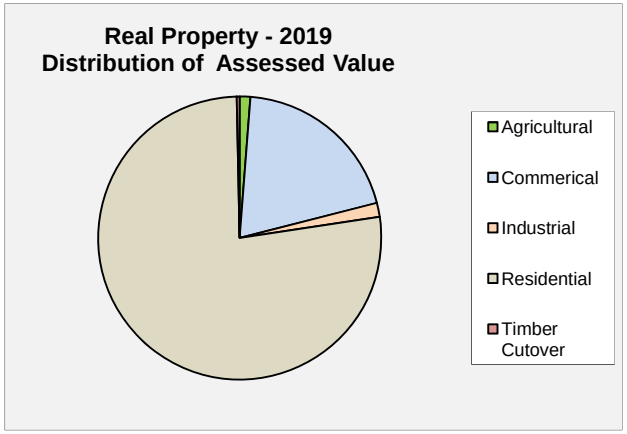
2019 Real Property

Assessed, County Equalized and Taxable Values

| 49-000 Mackinac County | | 2019 Assessed | 2019 Equalized | *Tentative Taxable* |
|---|---|---|---|---|
| Agricultural | 100 | 13,919,599 | 13,919,599 | *9,947,808* |
| Commercial | 200 | 227,358,039 | 227,358,039 | *175,607,728* |
| Industrial | 300 | 18,320,623 | 18,320,623 | *16,176,882* |
| Residential | 400 | 885,254,440 | 885,254,440 | *694,222,289* |
| Timber/Cutover | 500 | 3,777,600 | 3,777,600 | *2,264,196* |
| **Total Real** | | 1,148,630,301 | 1,148,630,301 | *898,218,903* |

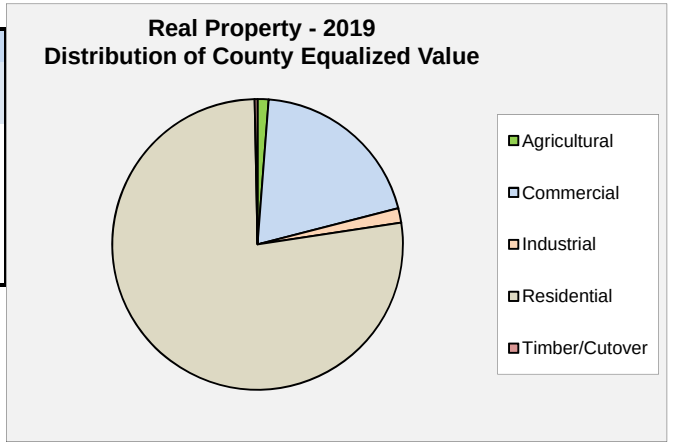
**Real Property - Assessed Value**

| *Class* | *2019 Assessed* | *% of Total Value* |
|---|---|---|
| Agricultural | 13,919,599 | 1.21% |
| Commerical | 227,358,039 | 19.79% |
| Industrial | 18,320,623 | 1.59% |
| Residential | 885,254,440 | 77.07% |
| Timber Cutover | 3,777,600 | 0.33% |
| Total: | 1,148,630,301 | 100.00% |



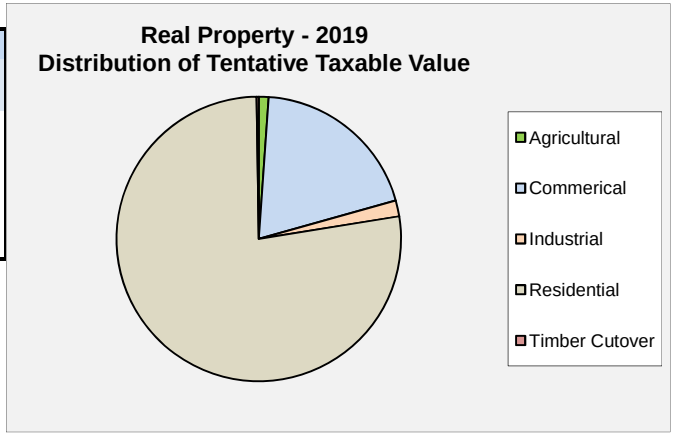

**Real Property - County Equalized Value**

| *Unit* | *2019 Equalized* | *% of Total Value* |
|---|---|---|
| Agricultural | 13,919,599 | 1.21% |
| Commercial | 227,358,039 | 19.79% |
| Industrial | 18,320,623 | 1.59% |
| Residential | 885,254,440 | 77.07% |
| Timber/Cutover | 3,777,600 | 0.33% |
| Total: | 1,148,630,301 | 100.00% |




**Real Property - Tentative Taxable Value**

| *Class* | *2019 Tentative Taxable Value* | *% of Total Value* |
|---|---|---|
| Agricultural | 9,947,808 | 1.11% |
| Commerical | 175,607,728 | 19.55% |
| Industrial | 16,176,882 | 1.80% |
| Residential | 694,222,289 | 77.29% |
| Timber Cutover | 2,264,196 | 0.25% |
| Total: | 898,218,903 | 100.00% |

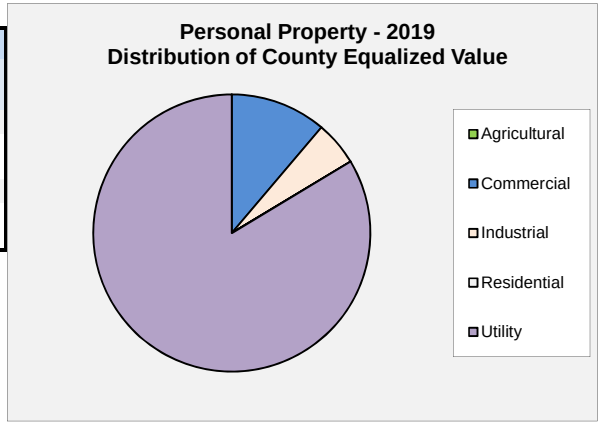


# Mackinac County

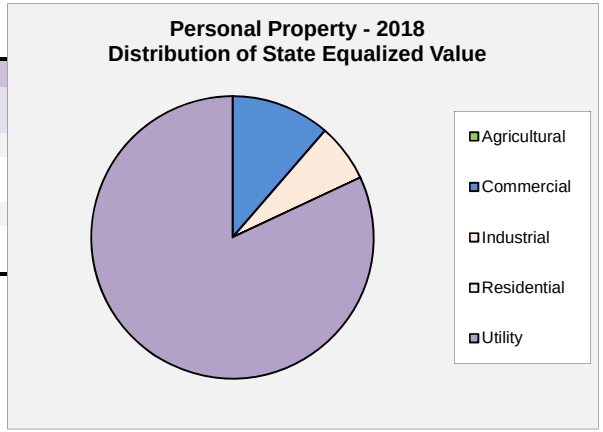
2016-2019 Personal Property

County/State Equalized Values by Class

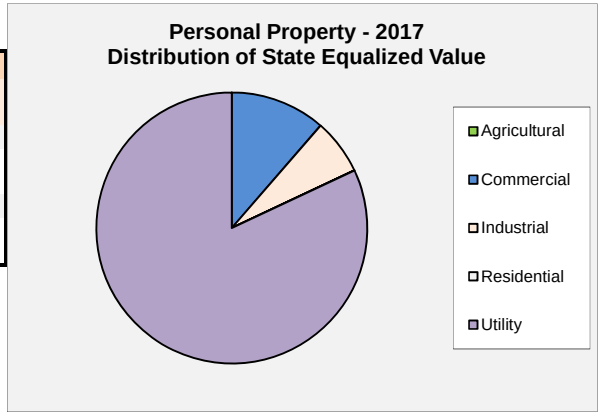
| Personal Property | | |
|---|---|---|
| *Unit* | *2019 Equalized* | *% of Total Value* |
| *Agricultural* | | |
| Commercial | 16,510,727 | 11.19% |
| Industrial | 7,663,271 | 5.19% |
| *Residential* | | |
| Utility | 123,401,330 | 83.62% |
| Total: | 147,575,328 | 100.00% |



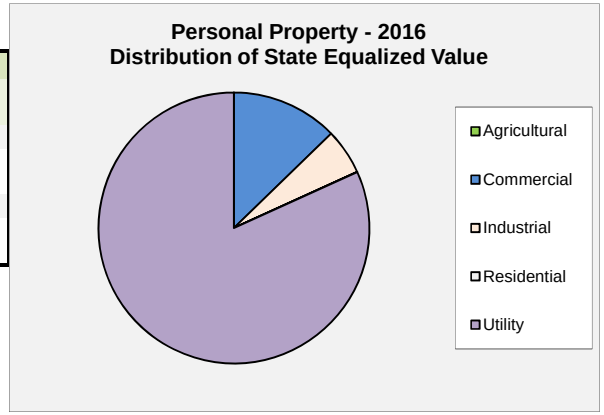

| Personal Property | | |
|---|---|---|
| *Unit* | *2018 Equalized* | *% of Total Value* |
| *Agricultural* | | |
| Commercial | 17,343,497 | 11.37% |
| Industrial | 10,137,249 | 6.65% |
| *Residential* | | |
| Utility | 125,032,338 | 81.98% |
| Total: | 152,513,084 | 100.00% |




| Personal Property | | |
|---|---|---|
| *Unit* | *2017 Equalized* | *% of Total Value* |
| *Agricultural* | | |
| Commercial | 17,343,497 | 11.37% |
| Industrial | 10,137,249 | 6.65% |
| *Residential* | | |
| Utility | 125,032,338 | 81.98% |
| Total: | 152,513,084 | 100.00% |




| Personal Property | | |
|---|---|---|
| *Unit* | *2016 Equalized* | *% of Total Value* |
| *Agricultural* | | |
| Commercial | 20,049,123 | 12.74% |
| Industrial | 8,625,754 | 5.48% |
| *Residential* | | |
| Utility | 128,729,725 | 81.78% |
| Total: | 157,404,602 | 100.00% |



## Mackinac County

*Analysis by Class*
*Value change between 2018 and 2019*

| ***Mackinac County*** | | ***2018 to 2019*** | ***EV Change*** | ***2.92%*** | | | |
|---|---|---|---|---|---|---|---|
| Property Classification | 2019 Parcel Count | 2018 State Equalized | 2019 County Equalized | *change from previous year* | Units % of Total | 2019- 2018 EV | Property Classification |
| *Real* | | | | | | | *Real* |
| Agricultural | 309 | 14,295,211 | 13,919,599 | -2.63% | 1.21% | -375,612 | Agricultural |
| Commercial | 1204 | 216,269,990 | 227,358,039 | 5.13% | 19.79% | 11,088,049 | Commercial |
| Industrial | 156 | 18,804,026 | 18,320,623 | -2.57% | 1.59% | -483,403 | Industrial |
| Residential | 18,148 | 862,892,441 | 885,254,440 | 2.59% | 77.07% | 22,361,999 | Residential |
| Timber cutover | 110 | 3,731,096 | 3,777,600 | 1.25% | 0.33% | 46,504 | Timber cutover |
| **Unit Totals** | **19927** | **1,115,992,764** | **1,148,630,301** | 2.92% | 100.00% | 32,637,537 | |

| ***Mackinac County*** | | ***2018 to 2019*** | ***EV Change*** | ***-2.06%*** | | | ***T TV Change*** | ***-2.00%*** | |
|---|---|---|---|---|---|---|---|---|---|
| Property Classification | 2019 Parcel Count | 2018 State Equalized | 2019 County Equalized | *change from previous year* | | *2018 Tent Taxable* | *2019 Tent Taxable* | *change from previous year* | Property Classification |
| *Personal* | | | | | | | | | *Personal* |
| Commercial | 907 | 17,151,370 | 16,510,727 | -3.74% | | *17,125,270* | *16,472,737* | *-3.96%* | Commercial |
| Industrial | 9 | 8,200,205 | 7,663,271 | -6.55% | | *8,200,205* | *7,663,271* | *-7.01%* | Industrial |
| Utility | 54 | 125,327,363 | 123,401,330 | -1.54% | | *123,627,883* | *121,890,196* | *-1.43%* | Utility |
| **Unit Totals** | **970** | **150,678,938** | **147,575,328** | -2.06% | | *148,953,358* | *146,026,204* | ***-2.00%*** | |

| ***100 Agricultural*** | | ***2018 to 2019*** | ***EV Change*** | ***-2.63%*** | | | |
|---|---|---|---|---|---|---|---|
| | 2019 Parcel Count | 2018 State Equalized | 2019 County Equalized | *change from previous year* | Units % of Total | 2019-2018 EV | |
| *Townships* | | | | | | | *Townships* |
| Brevort | 0 | 103,000 | 0 | *-100.00%* | 0.00% | -103,000 | Brevort |
| Clark | 7 | 617,700 | 490,600 | *-20.58%* | 3.52% | -127,100 | Clark |
| Garfield | 185 | 8,162,988 | 8,011,699 | *-1.85%* | 57.56% | -151,289 | Garfield |
| Marquette | 72 | 3,566,700 | 3,664,300 | *2.74%* | 26.32% | 97,600 | Marquette |
| Newton | 27 | 1,150,800 | 1,142,900 | *-0.69%* | 8.21% | -7,900 | Newton |
| Portage | 18 | 640,300 | 610,100 | *-4.72%* | 4.38% | -30,200 | Portage |
| St. Ignace | 0 | 53,723 | 0 | *-100.00%* | 0.00% | -53,723 | St. Ignace |
| **Unit Totals** | **309** | **14,295,211** | **13,919,599** | *-2.63%* | 100.00% | -375,612 | |

## Mackinac County

*Analysis by Class*
*Value change between 2018 and 2019*

| ***200 Commercial*** | | ***2018 to 2019*** | ***EV Change*** | ***5.13%*** | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2019 Parcel Count | 2018 State Equalized | 2019 County Equalized | *change from previous year* | Units % of Total | 2019-2018 EV | | |
| *Township* | | | | | | | *Township* | |
| Bois Blanc | 29 | 662,850 | 687,600 | *3.73%* | 0.30% | 24,750 | Bois Blanc | |
| Brevort | 15 | 432,300 | 736,400 | *70.34%* | 0.32% | 304,100 | Brevort | |
| Clark | 177 | 13,687,200 | 15,324,500 | *11.96%* | 6.74% | 1,637,300 | Clark | |
| Garfield | 68 | 3,609,607 | 3,733,569 | *3.43%* | 1.64% | 123,962 | Garfield | |
| Hendricks | 14 | 636,213 | 650,600 | *2.26%* | 0.29% | 14,387 | Hendricks | |
| Hudson | 7 | 242,420 | 238,300 | *-1.70%* | 0.10% | -4,120 | Hudson | |
| Marquette | 18 | 796,500 | 938,300 | *17.80%* | 0.41% | 141,800 | Marquette | |
| Moran | 142 | 12,095,700 | 12,866,900 | *6.38%* | 5.66% | 771,200 | Moran | |
| Newton | 27 | 1,403,100 | 1,520,300 | *8.35%* | 0.67% | 117,200 | Newton | |
| Portage | 74 | 6,113,600 | 5,676,900 | *-7.14%* | 2.50% | -436,700 | Portage | |
| St. Ignace | 42 | 2,274,060 | 2,465,500 | *8.42%* | 1.08% | 191,440 | St. Ignace | |
| *city* | | | | | | | *city* | |
| Mackinac Island | 318 | 140,134,050 | 148,853,070 | *6.22%* | 65.47% | 8,719,020 | Mackinac Island | |
| St Ignace | 273 | 34,947,650 | 33,666,100 | *-3.67%* | 14.81% | -1,281,550 | St Ignace | *STC Order 2.12.19* |
| **Unit Totals** | **1204** | **216,269,990** | **227,358,039** | *5.13%* | 100.00% | 10,322,789 | | |

| ***300 Industrial*** | | ***2018 to 2019*** | ***EV Change*** | ***-2.71%*** | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2019 Parcel Count | 2018 State Equalized | 2019 County Equalized | *change from previous year* | Units % of Total | 2019- 2018 EV | | |
| *Township* | | | | | | | *Township* | |
| Brevort | 4 | 156,800 | 161,400 | 2.93% | 0.88% | 4,600 | Brevort | |
| Clark | 54 | 5,010,200 | 5,041,900 | 0.63% | 27.52% | 31,700 | Clark | |
| Garfield | 7 | 529,680 | 525,223 | -0.84% | 2.87% | -4,457 | Garfield | |
| Hendricks | 3 | 68,231 | 68,200 | -0.05% | 0.37% | -31 | Hendricks | |
| Hudson | 5 | 370,823 | 360,000 | -2.92% | 1.96% | -10,823 | Hudson | |
| Moran | 34 | 8,085,700 | 8,309,800 | 2.77% | 45.36% | 224,100 | Moran | |
| Newton | 32 | 3,994,700 | 3,272,900 | -18.07% | 17.86% | -721,800 | Newton | |
| St. Ignace | 3 | 109,302 | 101,700 | -6.96% | 0.56% | -7,602 | St. Ignace | |
| *city* | | | | | | | *city* | |
| St Ignace | 14 | 506,370 | 479,500 | -5.31% | 2.62% | -26,870 | St Ignace | *STC Order 2.12.19* |
| **Unit Totals** | **156** | **18,831,806** | **18,320,623** | -2.71% | 100.00% | -511,183 | | |

## Mackinac County

*Analysis by Class*
*Value change between 2018 and 2019*

| ***400 Residential*** | | ***2018 - 2019*** | ***EV Change*** | ***2.53%*** | | | |
|---|---|---|---|---|---|---|---|
| | 2019 Parcel Count | 2018 State Equalized | 2019 County Equalized | *change from previous year* | Units % of Total | 2019- 2018 EV | |
| *Township* | | | | | | | *Township* |
| Bois Blanc | 1688 | 41,449,350 | 42,835,500 | 3.34% | 4.84% | 1,386,150 | Bois Blanc |
| Brevort | 894 | 39,341,400 | 39,795,100 | 1.15% | 4.50% | 453,700 | Brevort |
| Clark | 3132 | 227,493,020 | 225,167,800 | -1.02% | 25.44% | -2,325,220 | Clark |
| Garfield | 2800 | 68,163,625 | 70,945,888 | 4.08% | 8.01% | 2,782,263 | Garfield |
| Hendricks | 335 | 8,624,272 | 8,849,402 | 2.61% | 1.00% | 225,130 | Hendricks |
| Hudson | 440 | 11,003,163 | 11,269,500 | 2.42% | 1.27% | 266,337 | Hudson |
| Marquette | 1182 | 39,028,175 | 39,158,700 | 0.33% | 4.42% | 130,525 | Marquette |
| Moran | 1504 | 68,942,200 | 68,896,900 | -0.07% | 7.78% | -45,300 | Moran |
| Newton | 1011 | 27,549,300 | 29,178,800 | 5.91% | 3.30% | 1,629,500 | Newton |
| Portage | 1984 | 84,633,900 | 86,458,150 | 2.16% | 9.77% | 1,824,250 | Portage |
| St. Ignace | 1033 | 32,105,411 | 32,560,600 | 1.42% | 3.68% | 455,189 | St. Ignace |
| *city* | | | | | | | *city* |
| Mackinac Island | 900 | 160,749,593 | 172,496,250 | 7.31% | 19.49% | 11,746,657 | Mackinac Island |
| St Ignace | 1245 | 54,320,912 | 57,641,850 | 6.11% | 6.51% | 3,320,938 | St Ignace |
| **Unit Totals** | **18148** | **863,404,321** | **885,254,440** | 2.53% | 100.00% | 21,850,119 | |

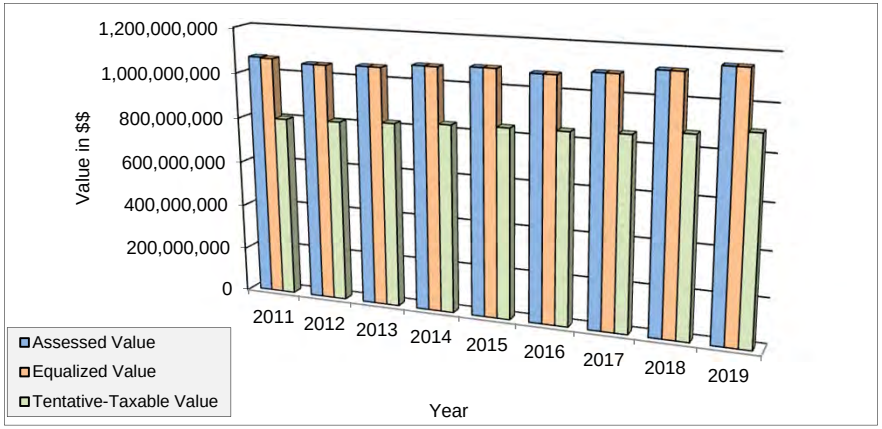
*STC Order 2.12.19*

| ***500 Timber Cutover*** | | ***2018 to 2019*** | | ***1.25%*** | | | |
|---|---|---|---|---|---|---|---|
| | 2019 Parcel Count | 2018 State Equalized | 2019 County Equalized | *change from previous year* | Units % of Total | 2019-2018 EV | |
| *Township* | | | | | | | *Township* |
| Clark | 7 | 269,300 | 352,400 | 30.86% | 9.33% | 83,100 | Clark |
| Hudson | 24 | 869,496 | 830,400 | -4.50% | 21.98% | -39,096 | Hudson |
| Marquette | 12 | 479,900 | 521,700 | 8.71% | 13.81% | 41,800 | Marquette |
| Newton | 67 | 2,112,400 | 2,073,100 | -1.86% | 54.88% | -39,300 | Newton |
| **Unit Totals** | **110** | **3,731,096** | **3,777,600** | 1.25% | 100.00% | 46,504 | |

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

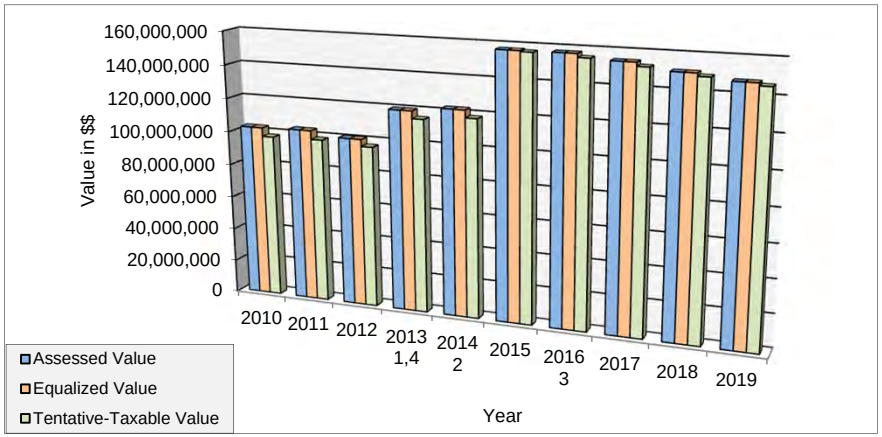
***2019 Real Property***

| Year | *Assessed Value* | *Equalized Value* | ***Tentative-*** Taxable Value | *Assessed % incr* | *Equalized % incr* | *Taxable % incr* | COLA *issued Jan* | SOM IR *issued Oct* |
|---|---|---|---|---|---|---|---|---|
| 2010 | 1,137,845,503 | 1,116,433,929 | 803,301,998 | -4.25% | -6.29% | -1.71% | 0.00% | 0.997% |
| 2011 | 1,068,901,431 | 1,065,082,733 | 800,555,199 | -6.06% | -4.60% | -0.34% | 0.00% | 1.700% |
| 2012 | 1,051,007,471 | 1,050,980,578 | 807,609,190 | -1.67% | -1.32% | 0.88% | 3.60% | 2.700% |
| 2013 | 1,057,194,864 | 1,056,932,825 | 819,956,732 | 0.59% | 0.57% | 1.53% | 1.70% | 2.400% |
| 2014 | 1,075,591,610 | 1,074,573,671 | 833,084,410 | 1.74% | 1.67% | 1.60% | 1.50% | 1.600% |
| 2015 | 1,083,313,211 | 1,083,261,472 | 839,725,152 | 0.72% | 0.81% | 0.80% | 1.70% | 1.600% |
| 2016 | 1,072,859,504 | 1,072,899,627 | 843,791,216 | -0.96% | -0.96% | 0.48% | 0.00% | 0.300% |
| 2017 | 1,092,614,985 | 1,092,501,146 | 852,188,012 | 1.84% | 1.83% | 1.00% | 0.30% | 0.900% |
| 2018 | 1,117,663,384 | 1,117,663,384 | 873,194,033 | 2.29% | 2.30% | 2.46% | 2.00% | 2.100% |
| 2019 | 1,148,630,301 | 1,148,630,301 | ***898,218,903*** | 2.77% | 2.77% | 2.87% | 2.80% | 2.400% |




***2019 Personal Property***

| Year | *Assessed Value* | *Equalized Value* | ***Tentative-*** Taxable Value | *Assessed % incr* | *Equalized % incr* | *Taxable % incr* | COLA *issued Jan* | SOM IR *issued Oct* |
|---|---|---|---|---|---|---|---|---|
| 2010 | 102,753,891 | 102,753,891 | 97,700,281 | 8.62% | 8.62% | 8.51% | 0.00% | 0.997% |
| 2011 | 103,393,420 | 103,393,420 | 98,304,211 | 0.62% | 0.62% | 0.62% | 0.00% | 1.700% |
| 2012 | 100,676,986 | 100,676,986 | 96,594,094 | -2.63% | -2.63% | -1.74% | 3.60% | 2.700% |
| 2013 [1,4] | 119,635,922 | 119,635,922 | 115,226,209 | 18.83% | 18.83% | 19.29% | 1.70% | 2.400% |
| 2014 [2] | 122,360,732 | 122,360,732 | 117,975,765 | 2.28% | 2.28% | 2.39% | 1.50% | 1.600% |
| 2015 | 157,231,907 | 157,231,907 | 156,677,333 | 28.50% | 28.50% | 32.80% | 1.70% | 1.600% |
| 2016 [3] | 157,404,602 | 157,404,602 | 155,273,391 | 0.11% | 0.11% | -0.90% | 0.00% | 0.300% |
| 2017 | 154,559,924 | 154,559,924 | *152,369,153* | -1.81% | -1.81% | -1.87% | 0.30% | 0.900% |
| 2018 | 150,731,718 | 150,731,718 | *149,027,558* | -2.48% | -2.48% | -2.19% | 2.00% | 2.100% |
| 2019 | 147,575,328 | 147,575,328 | ***146,026,204*** | -2.09% | -2.09% | -2.01% | 2.00% | 2.100% |




[1] Utility investment ATC new construction 2013 through 2015
[2] Small Business Taxpayer Exemption in effect
[3] Eligible Manufacturing Personal Property in effect
[4] Disabled Veterans Exemption PA 161 of 2013

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

# Section 5:

By Governmental Unit

as Reported by Assessors

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**

04/08/2019 11:33 AM
Db: 2019 Equalization

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP MACKINAC COUNTY

| **REAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 309 | 14,295,211 | 335,073 | -131,520 | 90,981 | 13,919,599 | |
| 200 Commercial | 1,202 | 217,035,250 | 1,160,080 | 7,695,922 | 3,786,947 | 227,358,039 | |
| 300 Industrial | 156 | 18,831,806 | 49,360 | -520,023 | 58,200 | 18,320,623 | |
| 400 Residential | 18,174 | 863,404,321 | 6,119,072 | 17,909,951 | 10,059,240 | 885,254,440 | |
| 500 Timber - Cutover | 110 | 3,731,096 | 76,800 | 304 | 123,000 | 3,777,600 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 19,951 | 1,117,297,684 | 7,740,385 | 24,954,634 | 14,118,368 | 1,148,630,301 | |

| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 862 | 17,204,150 | 2,445,131 | 0 | 1,751,708 | 16,510,727 | |
| 350 Industrial | 9 | 8,200,205 | 559,754 | 0 | 22,820 | 7,663,271 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 54 | 125,327,363 | 3,774,599 | 0 | 1,848,566 | 123,401,330 | |
| 850 TOTAL PERSONAL | 925 | 150,731,718 | 6,779,484 | 0 | 3,623,094 | 147,575,328 | |
| TOTAL REAL & PERSONAL | 20,876 | 1,268,029,402 | 14,519,869 | 24,954,634 | 17,741,462 | 1,296,205,629 | |

No. of Exempt Parcels: 1,831

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 103,715

**CERTIFICATION**

| Assessor Printed Name | Certificate Number |
|---|---|
| PAMELA M CHIPMAN | R-7152 |
| Assessor Officer Signature | Date |
| | 04/08/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac TOTALS Tax Year: 2019

| | | | | | | |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 319 | 14,295,211 | 50.07 | 28,551,844 | |
| 102 | LOSS | | 335,073 | 49.95 | 670,760 | |
| 103 | SUBTOTAL | | 13,960,138 | 50.07 | 27,881,084 | |
| 104 | ADJUSTMENT | | -131,520 | | | |
| 105 | SUBTOTAL | | 13,828,618 | 49.60 | 27,881,084 | |
| 106 | NEW | | 90,981 | 49.60 | 183,445 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 309 | **13,919,599** | 49.60 | **28,064,529** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 1,198 | 217,035,250 | 48.13 | 450,926,118 | |
| 202 | LOSS | | 1,160,080 | 47.55 | 2,439,826 | |
| 203 | SUBTOTAL | | 215,875,170 | 48.13 | 448,486,292 | |
| 204 | ADJUSTMENT | | 7,695,922 | | | |
| 205 | SUBTOTAL | | 223,571,092 | 49.85 | 448,486,292 | |
| 206 | NEW | | 3,786,947 | 49.72 | 7,616,435 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 1,202 | **227,358,039** | 49.85 | **456,102,727** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 158 | 18,831,806 | 51.16 | 36,808,790 | |
| 302 | LOSS | | 49,360 | 49.77 | 99,182 | |
| 303 | SUBTOTAL | | 18,782,446 | 51.16 | 36,709,608 | |
| 304 | ADJUSTMENT | | -520,023 | | | |
| 305 | SUBTOTAL | | 18,262,423 | 49.75 | 36,709,608 | |
| 306 | NEW | | 58,200 | 49.78 | 116,903 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 156 | **18,320,623** | 49.75 | **36,826,511** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 18,152 | 863,404,321 | 48.67 | 1,774,162,658 | |
| 402 | LOSS | | 6,119,072 | 49.43 | 12,380,264 | |
| 403 | SUBTOTAL | | 857,285,249 | 48.66 | 1,761,782,394 | |
| 404 | ADJUSTMENT | | 17,909,951 | | | |
| 405 | SUBTOTAL | | 875,195,200 | 49.68 | 1,761,782,394 | |
| 406 | NEW | | 10,059,240 | 49.67 | 20,252,577 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 18,174 | **885,254,440** | 49.68 | **1,782,034,971** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 111 | 3,731,096 | 49.67 | 7,511,494 | |
| 502 | LOSS | | 76,800 | 49.92 | 153,846 | |
| 503 | SUBTOTAL | | 3,654,296 | 49.67 | 7,357,648 | |
| 504 | ADJUSTMENT | | 304 | | | |
| 505 | SUBTOTAL | | 3,654,600 | 49.67 | 7,357,648 | |
| 506 | NEW | | 123,000 | 49.74 | 247,286 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 110 | **3,777,600** | 49.67 | **7,604,934** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 800 | **TOTAL REAL** | 19,951 | **1,148,630,301** | 49.71 | **2,310,633,672** | |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac TOTALS Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 907 | 17,204,150 | 50.00 | 34,408,300 | |
| 252 | LOSS | | 2,445,131 | 50.00 | 4,890,262 | |
| 253 | SUBTOTAL | | 14,759,019 | 50.00 | 29,518,038 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 14,759,019 | 50.00 | 29,518,038 | |
| 256 | NEW | | 1,751,708 | 50.00 | 3,503,416 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 862 | **16,510,727** | 50.00 | **33,021,454** | |

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 350 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 351 | **Ind. Personal** | 9 | 8,200,205 | 50.00 | 16,400,410 | |
| 352 | LOSS | | 559,754 | 50.00 | 1,119,508 | |
| 353 | SUBTOTAL | | 7,640,451 | 50.00 | 15,280,902 | |
| 354 | ADJUSTMENT | | 0 | | | |
| 355 | SUBTOTAL | | 7,640,451 | 50.00 | 15,280,902 | |
| 356 | NEW | | 22,820 | 50.00 | 45,640 | |
| 357 | | | | | 0 | |
| 358 | **TOTAL Ind. Personal** | 9 | **7,663,271** | 50.00 | **15,326,542** | |

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 54 | 125,327,363 | 50.00 | 250,654,726 | |
| 552 | LOSS | | 3,774,599 | 50.00 | 7,549,198 | |
| 553 | SUBTOTAL | | 121,552,764 | 50.00 | 243,105,528 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 121,552,764 | 50.00 | 243,105,528 | |
| 556 | NEW | | 1,848,566 | 50.00 | 3,697,132 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 54 | **123,401,330** | 50.00 | **246,802,660** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 925 | **147,575,328** | 50.00 | **295,150,656** | |
| 900 | **Total Real and Personal** | 20,876 | **1,296,205,629** | | **2,605,784,328** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**
03/14/2019 11:54 AM
Db: Bois Blanc 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP Bois Blanc Township

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 200 Commercial | 29 | 662,850 | 0 | 24,250 | 500 | 687,600 | |
| 300 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 400 Residential | 1,688 | 41,449,350 | 304,950 | 1,081,700 | 609,400 | 42,835,500 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 1,717 | 42,112,200 | 304,950 | 1,105,950 | 609,900 | 43,523,100 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 17 | 300 | 300 | 0 | 41,500 | 41,500 | |
| 350 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 1 | 267,800 | 9,200 | 0 | 0 | 258,600 | |
| 850 TOTAL PERSONAL | 18 | 268,100 | 9,500 | 0 | 41,500 | 300,100 | |
| TOTAL REAL & PERSONAL | 1,735 | 42,380,300 | 314,450 | 1,105,950 | 651,400 | 43,823,200 | |

No. of Exempt Parcels: 135

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

**CERTIFICATION**

| Assessor Printed Name | Certificate Number |
|---|---|
| JOAN E. SCHROKA | R-6353 |
| Assessor Officer Signature: Joan E. Schroka | Date: 03/14/2019 |

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

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

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

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

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

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

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

RECEIVED
MAR 25 2019
MACKINAC COUNTY
EQUALIZATION DEPT

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 01 - Bois Blanc Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 0 | 0 | 0.00 | 0 | |
| 102 | LOSS | | 0 | 0.00 | 0 | |
| 103 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 29 | 662,850 | 47.68 | 1,390,206 | |
| 202 | LOSS | | 0 | 47.68 | 0 | |
| 203 | SUBTOTAL | | 662,850 | 47.68 | 1,390,206 | |
| 204 | ADJUSTMENT | | 24,250 | | | |
| 205 | SUBTOTAL | | 687,100 | 49.42 | 1,390,206 | |
| 206 | NEW | | 500 | 49.42 | 1,012 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 29 | **687,600** | 49.42 | **1,391,218** | |
| 209 | Computed 50% TCV Commercial | | 695,609 | Recommended CEV Commercial | | 687,600 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 0 | 0 | 0.00 | 0 | |
| 302 | LOSS | | 0 | 0.00 | 0 | |
| 303 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 304 | ADJUSTMENT | | 0 | | | |
| 305 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 306 | NEW | | 0 | 0.00 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 0 | **0** | 0.00 | **0** | |
| 309 | Computed 50% TCV Industrial | | 0 | Recommended CEV Industrial | | 0 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 1,682 | 41,449,350 | 48.54 | 85,392,151 | |
| 402 | LOSS | | 304,950 | 48.54 | 628,245 | |
| 403 | SUBTOTAL | | 41,144,400 | 48.54 | 84,763,906 | |
| 404 | ADJUSTMENT | | 1,081,700 | | | |
| 405 | SUBTOTAL | | 42,226,100 | 49.82 | 84,763,906 | |
| 406 | NEW | | 609,400 | 49.82 | 1,223,204 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 1,688 | **42,835,500** | 49.82 | **85,987,110** | |
| 409 | Computed 50% TCV Residential | | 42,993,555 | Recommended CEV Residential | | 42,835,500 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 1,717 | **43,523,100** | 49.81 | **87,378,328** | |
| 809 | Computed 50% TCV REAL | | 43,689,164 | Recommended CEV REAL | | 43,523,100 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 01 - Bois Blanc Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 19 | 300 | 50.00 | 600 | |
| 252 | LOSS | | 300 | 50.00 | 600 | |
| 253 | SUBTOTAL | | 0 | 50.00 | 0 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 0 | 50.00 | 0 | |
| 256 | NEW | | 41,500 | 50.00 | 83,000 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 17 | **41,500** | 50.00 | **83,000** | |

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

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 1 | 267,800 | 50.00 | 535,600 | |
| 552 | LOSS | | 9,200 | 50.00 | 18,400 | |
| 553 | SUBTOTAL | | 258,600 | 50.00 | 517,200 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 258,600 | 50.00 | 517,200 | |
| 556 | NEW | | 0 | 50.00 | 0 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 1 | **258,600** | 50.00 | **517,200** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 18 | **300,100** | 50.00 | **600,200** | |
| 859 | Computed 50% TCV PERSONAL | | 300,100 | Recommended CEV PERSONAL | | 300,100 |
| 900 | **Total Real and Personal** | 1,735 | **43,823,200** | | **87,978,528** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**
03/14/2019 01:00 PM
Db: Brevort Twp 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP BREVORT TOWNSHIP

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 103,000 | 103,000 | 0 | 0 | 0 | |
| 200 Commercial | 15 | 432,300 | 47,700 | 15,100 | 336,700 | 736,400 | |
| 300 Industrial | 4 | 156,800 | 0 | 4,600 | 0 | 161,400 | |
| 400 Residential | 894 | 39,341,400 | 288,407 | 276,607 | 465,500 | 39,795,100 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 913 | 40,033,500 | 439,107 | 296,307 | 802,200 | 40,692,900 | |

| PERSONAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 16 | 10,000 | 0 | 0 | 3,800 | 13,800 | |
| 350 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 5 | 1,698,821 | 8,276 | 0 | 2,055 | 1,692,600 | |
| 850 TOTAL PERSONAL | 21 | 1,708,821 | 8,276 | 0 | 5,855 | 1,706,400 | |
| TOTAL REAL & PERSONAL | 934 | 41,742,321 | 447,383 | 296,307 | 808,055 | 42,399,300 | |

No. of Exempt Parcels: 139 | Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

**CERTIFICATION**

| Assessor Printed Name | Certificate Number |
|---|---|
| SHERRY BURD | R-7477 |
| Assessor Officer Signature | Date |
| | 03/14/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 02 - Brevort Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 2 | 103,000 | 50.00 | 206,000 | |
| 102 | LOSS | | 103,000 | 50.00 | 206,000 | |
| 103 | SUBTOTAL | | 0 | 50.00 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 17 | 432,300 | 48.03 | 900,062 | |
| 202 | LOSS | | 47,700 | 48.03 | 99,313 | |
| 203 | SUBTOTAL | | 384,600 | 48.03 | 800,749 | |
| 204 | ADJUSTMENT | | 15,100 | | | |
| 205 | SUBTOTAL | | 399,700 | 49.92 | 800,749 | |
| 206 | NEW | | 336,700 | 49.92 | 674,479 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 15 | **736,400** | 49.92 | **1,475,228** | |
| 209 | Computed 50% TCV Commercial | | 737,614 | Recommended CEV Commercial | | 736,400 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 4 | 156,800 | 48.54 | 323,050 | |
| 302 | LOSS | | 0 | 48.54 | 0 | |
| 303 | SUBTOTAL | | 156,800 | 48.54 | 323,050 | |
| 304 | ADJUSTMENT | | 4,600 | | | |
| 305 | SUBTOTAL | | 161,400 | 49.96 | 323,050 | |
| 306 | NEW | | 0 | 49.96 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 4 | **161,400** | 49.96 | **323,050** | |
| 309 | Computed 50% TCV Industrial | | 161,525 | Recommended CEV Industrial | | 161,400 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 891 | 39,341,400 | 49.28 | 79,832,386 | |
| 402 | LOSS | | 288,407 | 49.28 | 585,241 | |
| 403 | SUBTOTAL | | 39,052,993 | 49.28 | 79,247,145 | |
| 404 | ADJUSTMENT | | 276,607 | | | |
| 405 | SUBTOTAL | | 39,329,600 | 49.63 | 79,247,145 | |
| 406 | NEW | | 465,500 | 49.63 | 937,941 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 894 | **39,795,100** | 49.63 | **80,185,086** | |
| 409 | Computed 50% TCV Residential | | 40,092,543 | Recommended CEV Residential | | 39,795,100 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 913 | **40,692,900** | 49.64 | **81,983,364** | |
| 809 | Computed 50% TCV REAL | | 40,991,682 | Recommended CEV REAL | | 40,692,900 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 02 - Brevort Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | | | | | | |
| 251 | **Com. Personal** | 14 | 10,000 | 50.00 | 20,000 | |
| 252 | LOSS | | 0 | 50.00 | 0 | |
| 253 | SUBTOTAL | | 10,000 | 50.00 | 20,000 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 10,000 | 50.00 | 20,000 | |
| 256 | NEW | | 3,800 | 50.00 | 7,600 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 16 | **13,800** | 50.00 | **27,600** | |

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

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | | | | | | |
| 551 | **Util. Personal** | 5 | 1,698,821 | 50.00 | 3,397,642 | |
| 552 | LOSS | | 8,276 | 50.00 | 16,552 | |
| 553 | SUBTOTAL | | 1,690,545 | 50.00 | 3,381,090 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 1,690,545 | 50.00 | 3,381,090 | |
| 556 | NEW | | 2,055 | 50.00 | 4,110 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 5 | **1,692,600** | 50.00 | **3,385,200** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 21 | **1,706,400** | 50.00 | **3,412,800** | |
| 859 | Computed 50% TCV PERSONAL | | 1,706,400 | Recommended CEV PERSONAL | | 1,706,400 |
| 900 | **Total Real and Personal** | | 934 **42,399,300** | | **85,396,164** | |

Michigan Department of Treasury
607 (Rev. 10-18)

AD Valorem

**L-4022**

03/12/2019 02:28 PM
Db: Clark Township 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP CLARK TOWNSHIP

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 7 | 617,700 | 128,300 | -3,200 | 4,400 | 490,600 | |
| 200 Commercial | 177 | 13,687,200 | 97,980 | 486,480 | 1,248,800 | 15,324,500 | |
| 300 Industrial | 54 | 5,010,200 | 39,600 | 14,600 | 56,700 | 5,041,900 | |
| 400 Residential | 3,132 | 227,493,020 | 3,019,119 | -2,351,133 | 3,045,032 | 225,167,800 | |
| 500 Timber - Cutover | 7 | 269,300 | 37,500 | -2,400 | 123,000 | 352,400 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 3,377 | 247,077,420 | 3,322,499 | -1,855,653 | 4,477,932 | 246,377,200 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 151 | 2,673,733 | 500,407 | 0 | 231,074 | 2,404,400 | |
| 350 Industrial | 2 | 3,378,528 | 370,328 | 0 | 0 | 3,008,200 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 2 | 3,145,979 | 89,379 | 0 | 0 | 3,056,600 | |
| 850 TOTAL PERSONAL | 155 | 9,198,240 | 960,114 | 0 | 231,074 | 8,469,200 | |
| TOTAL REAL & PERSONAL | 3,532 | 256,275,660 | 4,282,613 | -1,855,653 | 4,709,006 | 254,846,400 | |

No. of Exempt Parcels: 246

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 86,300

**CERTIFICATION**

| Assessor Printed Name | SHERRY BURD | Certificate Number | R-7477 |
|---|---|---|---|
| Assessor Officer Signature | SBurd | Date | 03/12/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 03 - Clark Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 12 | 617,700 | 50.26 | 1,229,009 | |
| 102 | LOSS | | 128,300 | 50.26 | 255,273 | |
| 103 | SUBTOTAL | | 489,400 | 50.26 | 973,736 | |
| 104 | ADJUSTMENT | | -3,200 | | | |
| 105 | SUBTOTAL | | 486,200 | 49.93 | 973,736 | |
| 106 | NEW | | 4,400 | 49.93 | 8,812 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 7 | **490,600** | 49.93 | **982,548** | |
| 109 | Computed 50% TCV Agricultural | | 491,274 | Recommended CEV Agricultural | | 490,600 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 169 | 13,687,200 | 47.68 | 28,706,376 | |
| 202 | LOSS | | 97,980 | 47.68 | 205,495 | |
| 203 | SUBTOTAL | | 13,589,220 | 47.68 | 28,500,881 | |
| 204 | ADJUSTMENT | | 486,480 | | | |
| 205 | SUBTOTAL | | 14,075,700 | 49.39 | 28,500,881 | |
| 206 | NEW | | 1,248,800 | 49.39 | 2,528,447 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 177 | **15,324,500** | 49.39 | **31,029,328** | |
| 209 | Computed 50% TCV Commercial | | 15,514,664 | Recommended CEV Commercial | | 15,324,500 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 55 | 5,010,200 | 49.63 | 10,095,104 | |
| 302 | LOSS | | 39,600 | 49.63 | 79,790 | |
| 303 | SUBTOTAL | | 4,970,600 | 49.63 | 10,015,314 | |
| 304 | ADJUSTMENT | | 14,600 | | | |
| 305 | SUBTOTAL | | 4,985,200 | 49.78 | 10,015,314 | |
| 306 | NEW | | 56,700 | 49.78 | 113,901 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 54 | **5,041,900** | 49.78 | **10,129,215** | |
| 309 | Computed 50% TCV Industrial | | 5,064,608 | Recommended CEV Industrial | | 5,041,900 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 3,149 | 227,493,020 | 50.20 | 453,173,347 | |
| 402 | LOSS | | 3,019,119 | 50.20 | 6,014,181 | |
| 403 | SUBTOTAL | | 224,473,901 | 50.20 | 447,159,166 | |
| 404 | ADJUSTMENT | | -2,351,133 | | | |
| 405 | SUBTOTAL | | 222,122,768 | 49.67 | 447,159,166 | |
| 406 | NEW | | 3,045,032 | 49.67 | 6,130,525 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 3,132 | **225,167,800** | 49.67 | **453,289,691** | |
| 409 | Computed 50% TCV Residential | | 226,644,846 | Recommended CEV Residential | | 225,167,800 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 6 | 269,300 | 50.26 | 535,814 | |
| 502 | LOSS | | 37,500 | 50.26 | 74,612 | |
| 503 | SUBTOTAL | | 231,800 | 50.26 | 461,202 | |
| 504 | ADJUSTMENT | | -2,400 | | | |
| 505 | SUBTOTAL | | 229,400 | 49.74 | 461,202 | |
| 506 | NEW | | 123,000 | 49.74 | 247,286 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 7 | **352,400** | 49.74 | **708,488** | |
| 509 | Computed 50% TCV Timber-Cutover | | 354,244 | Recommended CEV Timber-Cutover | | 352,400 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 3,377 | **246,377,200** | 49.66 | **496,139,270** | |
| 809 | Computed 50% TCV REAL | | 248,069,635 | Recommended CEV REAL | | 246,377,200 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 03 - Clark Tax Year: 2019

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 149 | 2,673,733 | 50.00 | 5,347,466 | |
| 252 | LOSS | | 500,407 | 50.00 | 1,000,814 | |
| 253 | SUBTOTAL | | 2,173,326 | 50.00 | 4,346,652 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 2,173,326 | 50.00 | 4,346,652 | |
| 256 | NEW | | 231,074 | 50.00 | 462,148 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 151 | **2,404,400** | 50.00 | **4,808,800** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 350 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 351 | **Ind. Personal** | 2 | 3,378,528 | 50.00 | 6,757,056 | |
| 352 | LOSS | | 370,328 | 50.00 | 740,656 | |
| 353 | SUBTOTAL | | 3,008,200 | 50.00 | 6,016,400 | |
| 354 | ADJUSTMENT | | 0 | | | |
| 355 | SUBTOTAL | | 3,008,200 | 50.00 | 6,016,400 | |
| 356 | NEW | | 0 | 50.00 | 0 | |
| 357 | | | | | 0 | |
| 358 | **TOTAL Ind. Personal** | 2 | **3,008,200** | 50.00 | **6,016,400** | |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 2 | 3,145,979 | 50.00 | 6,291,958 | |
| 552 | LOSS | | 89,379 | 50.00 | 178,758 | |
| 553 | SUBTOTAL | | 3,056,600 | 50.00 | 6,113,200 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 3,056,600 | 50.00 | 6,113,200 | |
| 556 | NEW | | 0 | 50.00 | 0 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 2 | **3,056,600** | 50.00 | **6,113,200** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 155 | **8,469,200** | 50.00 | **16,938,400** | |
| 859 | Computed 50% TCV PERSONAL | | 8,469,200 | Recommended CEV PERSONAL | | 8,469,200 |
| 900 | **Total Real and Personal** | 3,532 | **254,846,400** | | **513,077,670** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**
03/13/2019 06:28 PM
Db: Garfield 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP GARFIELD TOWNSHIP

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 185 | 8,162,988 | 11,750 | -194,820 | 55,281 | 8,011,699 | |
| 200 Commercial | 68 | 3,609,607 | 0 | 57,425 | 66,537 | 3,733,569 | |
| 300 Industrial | 7 | 529,680 | 0 | -4,457 | 0 | 525,223 | |
| 400 Residential | 2,800 | 68,163,625 | 192,188 | 2,669,782 | 304,669 | 70,945,888 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 3,060 | 80,465,900 | 203,938 | 2,527,930 | 426,487 | 83,216,379 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 49 | 224,342 | 92,148 | 0 | 13,438 | 145,632 | |
| 350 Industrial | 1 | 2,063,767 | 56,896 | 0 | 0 | 2,006,871 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 6 | 12,745,848 | 191,950 | 0 | 56,330 | 12,610,228 | |
| 850 TOTAL PERSONAL | 56 | 15,033,957 | 340,994 | 0 | 69,768 | 14,762,731 | |
| TOTAL REAL & PERSONAL | 3,116 | 95,499,857 | 544,932 | 2,527,930 | 496,255 | 97,979,110 | |

No. of Exempt Parcels: 180

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 17,415

**CERTIFICATION**

| Assessor Printed Name | JANET MAKI | Certificate Number | R-5601 |
|---|---|---|---|
| Assessor Officer Signature | Janet Maki | Date | 03/13/2019 |

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

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

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

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

RECEIVED
MAR 19 2019
MACKINAC COUNTY
EQUALIZATION DEPT

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 04 - Garfield Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 184 | 8,162,988 | 50.71 | 16,097,393 | |
| 102 | LOSS | | 11,750 | 50.71 | 23,171 | |
| 103 | SUBTOTAL | | 8,151,238 | 50.71 | 16,074,222 | |
| 104 | ADJUSTMENT | | -194,820 | | | |
| 105 | SUBTOTAL | | 7,956,418 | 49.50 | 16,074,222 | |
| 106 | NEW | | 55,281 | 49.50 | 111,679 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 185 | **8,011,699** | 49.50 | **16,185,901** | |
| 109 | Computed 50% TCV Agricultural | | 8,092,951 | Recommended CEV Agricultural | | 8,011,699 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 67 | 3,609,607 | 48.30 | 7,473,306 | |
| 202 | LOSS | | 0 | 48.30 | 0 | |
| 203 | SUBTOTAL | | 3,609,607 | 48.30 | 7,473,306 | |
| 204 | ADJUSTMENT | | 57,425 | | | |
| 205 | SUBTOTAL | | 3,667,032 | 49.07 | 7,473,306 | |
| 206 | NEW | | 66,537 | 49.07 | 135,596 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 68 | **3,733,569** | 49.07 | **7,608,902** | |
| 209 | Computed 50% TCV Commercial | | 3,804,451 | Recommended CEV Commercial | | 3,733,569 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 7 | 529,680 | 49.76 | 1,064,469 | |
| 302 | LOSS | | 0 | 49.76 | 0 | |
| 303 | SUBTOTAL | | 529,680 | 49.76 | 1,064,469 | |
| 304 | ADJUSTMENT | | -4,457 | | | |
| 305 | SUBTOTAL | | 525,223 | 49.34 | 1,064,469 | |
| 306 | NEW | | 0 | 49.34 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 7 | **525,223** | 49.34 | **1,064,469** | |
| 309 | Computed 50% TCV Industrial | | 532,235 | Recommended CEV Industrial | | 525,223 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 2,806 | 68,163,625 | 47.84 | 142,482,494 | |
| 402 | LOSS | | 192,188 | 47.84 | 401,731 | |
| 403 | SUBTOTAL | | 67,971,437 | 47.84 | 142,080,763 | |
| 404 | ADJUSTMENT | | 2,669,782 | | | |
| 405 | SUBTOTAL | | 70,641,219 | 49.72 | 142,080,763 | |
| 406 | NEW | | 304,669 | 49.72 | 612,770 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 2,800 | **70,945,888** | 49.72 | **142,693,533** | |
| 409 | Computed 50% TCV Residential | | 71,346,767 | Recommended CEV Residential | | 70,945,888 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 3,060 | **83,216,379** | 49.67 | **167,552,805** | |
| 809 | Computed 50% TCV REAL | | 83,776,403 | Recommended CEV REAL | | 83,216,379 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 04 - Garfield Tax Year: 2019

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 44 | 224,342 | 50.00 | 448,684 | |
| 252 | LOSS | | 92,148 | 50.00 | 184,296 | |
| 253 | SUBTOTAL | | 132,194 | 50.00 | 264,388 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 132,194 | 50.00 | 264,388 | |
| 256 | NEW | | 13,438 | 50.00 | 26,876 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 49 | **145,632** | 50.00 | **291,264** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 350 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 351 | **Ind. Personal** | 1 | 2,063,767 | 50.00 | 4,127,534 | |
| 352 | LOSS | | 56,896 | 50.00 | 113,792 | |
| 353 | SUBTOTAL | | 2,006,871 | 50.00 | 4,013,742 | |
| 354 | ADJUSTMENT | | 0 | | | |
| 355 | SUBTOTAL | | 2,006,871 | 50.00 | 4,013,742 | |
| 356 | NEW | | 0 | 50.00 | 0 | |
| 357 | | | | | 0 | |
| 358 | **TOTAL Ind. Personal** | 1 | **2,006,871** | 50.00 | **4,013,742** | |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 6 | 12,745,848 | 50.00 | 25,491,696 | |
| 552 | LOSS | | 191,950 | 50.00 | 383,900 | |
| 553 | SUBTOTAL | | 12,553,898 | 50.00 | 25,107,796 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 12,553,898 | 50.00 | 25,107,796 | |
| 556 | NEW | | 56,330 | 50.00 | 112,660 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 6 | **12,610,228** | 50.00 | **25,220,456** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 56 | **14,762,731** | 50.00 | **29,525,462** | |
| 859 | Computed 50% TCV PERSONAL | | 14,762,731 | Recommended CEV PERSONAL | | 14,762,731 |
| 900 | **Total Real and Personal** | 3,116 | **97,979,110** | | **197,078,267** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**
03/12/2019 03:24 PM
Db: Hendricks 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP Hendricks Township

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 200 Commercial | 14 | 636,213 | 0 | 14,387 | 0 | 650,600 | |
| 300 Industrial | 3 | 68,231 | 0 | -31 | 0 | 68,200 | |
| 400 Residential | 335 | 8,624,272 | 47,091 | 231,521 | 40,700 | 8,849,402 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 352 | 9,328,716 | 47,091 | 245,877 | 40,700 | 9,568,202 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 21 | 189,694 | 55,275 | 0 | 143,281 | 277,700 | |
| 350 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 4 | 3,453,161 | 5,904 | 0 | 48,343 | 3,495,600 | |
| 850 TOTAL PERSONAL | 25 | 3,642,855 | 61,179 | 0 | 191,624 | 3,773,300 | |
| TOTAL REAL & PERSONAL | 377 | 12,971,571 | 108,270 | 245,877 | 232,324 | 13,341,502 | |

No. of Exempt Parcels: 104

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

## CERTIFICATION

| | |
|---|---|
| Assessor Printed Name: ELIZABETH ZABIK | Certificate Number: R-9435 |
| Assessor Officer Signature: E Zabik | Date: 03/12/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 05 - Hendricks Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 0 | 0 | 0.00 | 0 | |
| 102 | LOSS | | 0 | 0.00 | 0 | |
| 103 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 15 | 636,213 | 48.77 | 1,304,517 | |
| 202 | LOSS | | 0 | 48.77 | 0 | |
| 203 | SUBTOTAL | | 636,213 | 48.77 | 1,304,517 | |
| 204 | ADJUSTMENT | | 14,387 | | | |
| 205 | SUBTOTAL | | 650,600 | 49.87 | 1,304,517 | |
| 206 | NEW | | 0 | 49.87 | 0 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 14 | **650,600** | 49.87 | **1,304,517** | |
| 209 | Computed 50% TCV Commercial | | 652,259 | Recommended CEV Commercial | | 650,600 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 3 | 68,231 | 49.22 | 138,629 | |
| 302 | LOSS | | 0 | 49.22 | 0 | |
| 303 | SUBTOTAL | | 68,231 | 49.22 | 138,629 | |
| 304 | ADJUSTMENT | | -31 | | | |
| 305 | SUBTOTAL | | 68,200 | 49.20 | 138,629 | |
| 306 | NEW | | 0 | 49.20 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 3 | **68,200** | 49.20 | **138,629** | |
| 309 | Computed 50% TCV Industrial | | 69,315 | Recommended CEV Industrial | | 68,200 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 337 | 8,624,272 | 48.31 | 17,851,940 | |
| 402 | LOSS | | 47,091 | 48.31 | 97,477 | |
| 403 | SUBTOTAL | | 8,577,181 | 48.31 | 17,754,463 | |
| 404 | ADJUSTMENT | | 231,521 | | | |
| 405 | SUBTOTAL | | 8,808,702 | 49.61 | 17,754,463 | |
| 406 | NEW | | 40,700 | 49.61 | 82,040 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 335 | **8,849,402** | 49.61 | **17,836,503** | |
| 409 | Computed 50% TCV Residential | | 8,918,252 | Recommended CEV Residential | | 8,849,402 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 352 | **9,568,202** | 49.63 | **19,279,649** | |
| 809 | Computed 50% TCV REAL | | 9,639,825 | Recommended CEV REAL | | 9,568,202 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 05 - Hendricks Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | | | | | | |
| 251 | **Com. Personal** | 18 | 189,694 | 50.00 | 379,388 | |
| 252 | LOSS | | 55,275 | 50.00 | 110,550 | |
| 253 | SUBTOTAL | | 134,419 | 50.00 | 268,838 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 134,419 | 50.00 | 268,838 | |
| 256 | NEW | | 143,281 | 50.00 | 286,562 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 21 | **277,700** | 50.00 | **555,400** | |

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

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | | | | | | |
| 551 | **Util. Personal** | 4 | 3,453,161 | 50.00 | 6,906,322 | |
| 552 | LOSS | | 5,904 | 50.00 | 11,808 | |
| 553 | SUBTOTAL | | 3,447,257 | 50.00 | 6,894,514 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 3,447,257 | 50.00 | 6,894,514 | |
| 556 | NEW | | 48,343 | 50.00 | 96,686 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 4 | **3,495,600** | 50.00 | **6,991,200** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 25 | **3,773,300** | 50.00 | **7,546,600** | |
| 859 | Computed 50% TCV PERSONAL | | 3,773,300 | Recommended CEV PERSONAL | | 3,773,300 |
| 900 | **Total Real and Personal** | 377 | **13,341,502** | | **26,826,249** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**

03/12/2019 08:25 PM
Db: Hudson 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP UNIT "006'

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 200 Commercial | 7 | 242,420 | 500 | -3,820 | 200 | 238,300 | |
| 300 Industrial | 5 | 370,823 | 9,760 | -2,563 | 1,500 | 360,000 | |
| 400 Residential | 440 | 11,003,163 | 7,105 | 148,386 | 125,056 | 11,269,500 | |
| 500 Timber - Cutover | 24 | 869,496 | 0 | -39,096 | 0 | 830,400 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 476 | 12,485,902 | 17,365 | 102,907 | 126,756 | 12,698,200 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 10 | 4,039 | 2,239 | 0 | 0 | 1,800 | |
| 350 Industrial | 1 | 580 | 0 | 0 | 22,820 | 23,400 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 5 | 4,329,532 | 30,773 | 0 | 33,041 | 4,331,800 | |
| 850 TOTAL PERSONAL | 16 | 4,334,151 | 33,012 | 0 | 55,861 | 4,357,000 | |
| TOTAL REAL & PERSONAL | 492 | 16,820,053 | 50,377 | 102,907 | 182,617 | 17,055,200 | |

No. of Exempt Parcels: 83

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

## CERTIFICATION

| Assessor Printed Name | Certificate Number |
|---|---|
| SUZANNE NELSON | R-7259 |
| **Assessor Officer Signature** | **Date** |
| Suzanne Nelson | 03/12/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 06 - Hudson Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 0 | 0 | 0.00 | 0 | |
| 102 | LOSS | | 0 | 0.00 | 0 | |
| 103 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 7 | 242,420 | 50.72 | 477,957 | |
| 202 | LOSS | | 500 | 50.72 | 986 | |
| 203 | SUBTOTAL | | 241,920 | 50.72 | 476,971 | |
| 204 | ADJUSTMENT | | -3,820 | | | |
| 205 | SUBTOTAL | | 238,100 | 49.92 | 476,971 | |
| 206 | NEW | | 200 | 49.92 | 401 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 7 | **238,300** | 49.92 | **477,372** | |
| 209 | Computed 50% TCV Commercial | | 238,686 | Recommended CEV Commercial | | 238,300 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 6 | 370,823 | 50.33 | 736,783 | |
| 302 | LOSS | | 9,760 | 50.33 | 19,392 | |
| 303 | SUBTOTAL | | 361,063 | 50.33 | 717,391 | |
| 304 | ADJUSTMENT | | -2,563 | | | |
| 305 | SUBTOTAL | | 358,500 | 49.97 | 717,391 | |
| 306 | NEW | | 1,500 | 49.97 | 3,002 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 5 | **360,000** | 49.97 | **720,393** | |
| 309 | Computed 50% TCV Industrial | | 360,197 | Recommended CEV Industrial | | 360,000 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 440 | 11,003,163 | 49.30 | 22,318,789 | |
| 402 | LOSS | | 7,105 | 49.30 | 14,412 | |
| 403 | SUBTOTAL | | 10,996,058 | 49.30 | 22,304,377 | |
| 404 | ADJUSTMENT | | 148,386 | | | |
| 405 | SUBTOTAL | | 11,144,444 | 49.97 | 22,304,377 | |
| 406 | NEW | | 125,056 | 49.97 | 250,262 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 440 | **11,269,500** | 49.97 | **22,554,639** | |
| 409 | Computed 50% TCV Residential | | 11,277,320 | Recommended CEV Residential | | 11,269,500 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 24 | 869,496 | 52.14 | 1,667,618 | |
| 502 | LOSS | | 0 | 52.14 | 0 | |
| 503 | SUBTOTAL | | 869,496 | 52.14 | 1,667,618 | |
| 504 | ADJUSTMENT | | -39,096 | | | |
| 505 | SUBTOTAL | | 830,400 | 49.80 | 1,667,618 | |
| 506 | NEW | | 0 | 49.80 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 24 | **830,400** | 49.80 | **1,667,618** | |
| 509 | Computed 50% TCV Timber-Cutover | | 833,809 | Recommended CEV Timber-Cutover | | 830,400 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 476 | **12,698,200** | 49.95 | **25,420,022** | |
| 809 | Computed 50% TCV REAL | | 12,710,011 | Recommended CEV REAL | | 12,698,200 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 06 - Hudson Tax Year: 2019

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 11 | 4,039 | 50.00 | 8,078 | |
| 252 | LOSS | | 2,239 | 50.00 | 4,478 | |
| 253 | SUBTOTAL | | 1,800 | 50.00 | 3,600 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 1,800 | 50.00 | 3,600 | |
| 256 | NEW | | 0 | 50.00 | 0 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 10 | **1,800** | 50.00 | **3,600** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 350 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 351 | **Ind. Personal** | 1 | 580 | 50.00 | 1,160 | |
| 352 | LOSS | | 0 | 50.00 | 0 | |
| 353 | SUBTOTAL | | 580 | 50.00 | 1,160 | |
| 354 | ADJUSTMENT | | 0 | | | |
| 355 | SUBTOTAL | | 580 | 50.00 | 1,160 | |
| 356 | NEW | | 22,820 | 50.00 | 45,640 | |
| 357 | | | | | 0 | |
| 358 | **TOTAL Ind. Personal** | 1 | **23,400** | 50.00 | **46,800** | |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 5 | 4,329,532 | 50.00 | 8,659,064 | |
| 552 | LOSS | | 30,773 | 50.00 | 61,546 | |
| 553 | SUBTOTAL | | 4,298,759 | 50.00 | 8,597,518 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 4,298,759 | 50.00 | 8,597,518 | |
| 556 | NEW | | 33,041 | 50.00 | 66,082 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 5 | **4,331,800** | 50.00 | **8,663,600** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 16 | **4,357,000** | 50.00 | **8,714,000** | |
| 859 | Computed 50% TCV PERSONAL | | 4,357,000 | Recommended CEV PERSONAL | | 4,357,000 |
| 900 | **Total Real and Personal** | 492 | **17,055,200** | | **34,134,022** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**

03/27/2019 02:44 PM
Db: Marquette Township 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC COUNTY CITY OR TOWNSHIP MARQUETTE TOWNSHIP

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 72 | 3,566,700 | 20,000 | 96,000 | 21,600 | 3,664,300 | |
| 200 Commercial | 18 | 796,500 | 0 | 45,700 | 96,100 | 938,300 | |
| 300 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 400 Residential | 1,182 | 39,028,175 | 339,775 | -309,400 | 779,700 | 39,158,700 | |
| 500 Timber - Cutover | 12 | 479,900 | 0 | 41,800 | 0 | 521,700 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 1,284 | 43,871,275 | 359,775 | -125,900 | 897,400 | 44,283,000 | |

| PERSONAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
|---|---|---|---|---|---|---|---|
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 15 | 303,100 | 27,000 | 0 | 11,000 | 287,100 | |
| 350 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 4 | 781,600 | 11,000 | 0 | 0 | 770,600 | |
| 850 TOTAL PERSONAL | 19 | 1,084,700 | 38,000 | 0 | 11,000 | 1,057,700 | |
| TOTAL REAL & PERSONAL | 1,303 | 44,955,975 | 397,775 | -125,900 | 908,400 | 45,340,700 | |

No. of Exempt Parcels: 99

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

## CERTIFICATION

| | |
|---|---|
| Assessor Printed Name: KATIE VANEENENAAM-CARPENTER | Certificate Number: R-9121 |
| Assessor Officer Signature: Katie L. VanEenenaam-Carpenter | Date: 03/27/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 07 - Marquette Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 73 | 3,566,700 | 48.31 | 7,382,943 | |
| 102 | LOSS | | 20,000 | 48.31 | 41,399 | |
| 103 | SUBTOTAL | | 3,546,700 | 48.31 | 7,341,544 | |
| 104 | ADJUSTMENT | | 96,000 | | | |
| 105 | SUBTOTAL | | 3,642,700 | 49.62 | 7,341,544 | |
| 106 | NEW | | 21,600 | 49.62 | 43,531 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 72 | **3,664,300** | 49.62 | **7,385,075** | |
| 109 | Computed 50% TCV Agricultural | | 3,692,538 | Recommended CEV Agricultural | | 3,664,300 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 16 | 796,500 | 47.23 | 1,686,428 | |
| 202 | LOSS | | 0 | 47.23 | 0 | |
| 203 | SUBTOTAL | | 796,500 | 47.23 | 1,686,428 | |
| 204 | ADJUSTMENT | | 45,700 | | | |
| 205 | SUBTOTAL | | 842,200 | 49.94 | 1,686,428 | |
| 206 | NEW | | 96,100 | 49.94 | 192,431 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 18 | **938,300** | 49.94 | **1,878,859** | |
| 209 | Computed 50% TCV Commercial | | 939,430 | Recommended CEV Commercial | | 938,300 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 0 | 0 | 0.00 | 0 | |
| 302 | LOSS | | 0 | 0.00 | 0 | |
| 303 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 304 | ADJUSTMENT | | 0 | | | |
| 305 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 306 | NEW | | 0 | 0.00 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 0 | **0** | 0.00 | **0** | |
| 309 | Computed 50% TCV Industrial | | 0 | Recommended CEV Industrial | | 0 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 1,184 | 39,028,175 | 50.24 | 77,683,469 | |
| 402 | LOSS | | 339,775 | 50.24 | 676,304 | |
| 403 | SUBTOTAL | | 38,688,400 | 50.24 | 77,007,165 | |
| 404 | ADJUSTMENT | | -309,400 | | | |
| 405 | SUBTOTAL | | 38,379,000 | 49.84 | 77,007,165 | |
| 406 | NEW | | 779,700 | 49.84 | 1,564,406 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 1,182 | **39,158,700** | 49.84 | **78,571,571** | |
| 409 | Computed 50% TCV Residential | | 39,285,786 | Recommended CEV Residential | | 39,158,700 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 13 | 479,900 | 45.74 | 1,049,191 | |
| 502 | LOSS | | 0 | 45.74 | 0 | |
| 503 | SUBTOTAL | | 479,900 | 45.74 | 1,049,191 | |
| 504 | ADJUSTMENT | | 41,800 | | | |
| 505 | SUBTOTAL | | 521,700 | 49.72 | 1,049,191 | |
| 506 | NEW | | 0 | 49.72 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 12 | **521,700** | 49.72 | **1,049,191** | |
| 509 | Computed 50% TCV Timber-Cutover | | 524,596 | Recommended CEV Timber-Cutover | | 521,700 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 1,284 | **44,283,000** | 49.82 | **88,884,696** | |
| 809 | Computed 50% TCV REAL | | 44,442,348 | Recommended CEV REAL | | 44,283,000 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 07 - Marquette Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 16 | 303,100 | 50.00 | 606,200 | |
| 252 | LOSS | | 27,000 | 50.00 | 54,000 | |
| 253 | SUBTOTAL | | 276,100 | 50.00 | 552,200 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 276,100 | 50.00 | 552,200 | |
| 256 | NEW | | 11,000 | 50.00 | 22,000 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 15 | **287,100** | 50.00 | **574,200** | |

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

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 4 | 781,600 | 50.00 | 1,563,200 | |
| 552 | LOSS | | 11,000 | 50.00 | 22,000 | |
| 553 | SUBTOTAL | | 770,600 | 50.00 | 1,541,200 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 770,600 | 50.00 | 1,541,200 | |
| 556 | NEW | | 0 | 50.00 | 0 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 4 | **770,600** | 50.00 | **1,541,200** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 19 | **1,057,700** | 50.00 | **2,115,400** | |
| 859 | Computed 50% TCV PERSONAL | | 1,057,700 | Recommended CEV PERSONAL | | 1,057,700 |
| 900 | **Total Real and Personal** | 1,303 | **45,340,700** | | **91,000,096** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**

03/14/2019 03:35 PM
Db: Moran 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP MORAN TOWNSHIP

| **REAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 200 Commercial | 142 | 12,095,700 | 194,700 | 671,800 | 294,100 | 12,866,900 | |
| 300 Industrial | 34 | 8,085,700 | 0 | 224,100 | 0 | 8,309,800 | |
| 400 Residential | 1,504 | 68,942,200 | 623,000 | -141,300 | 719,000 | 68,896,900 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 1,680 | 89,123,600 | 817,700 | 754,600 | 1,013,100 | 90,073,600 | |

| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 67 | 1,056,900 | 174,800 | 0 | 40,200 | 922,300 | |
| 350 Industrial | 2 | 1,629,900 | 12,200 | 0 | 0 | 1,617,700 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 9 | 70,347,400 | 2,430,400 | 0 | 1,496,500 | 69,413,500 | |
| 850 TOTAL PERSONAL | 78 | 73,034,200 | 2,617,400 | 0 | 1,536,700 | 71,953,500 | |
| TOTAL REAL & PERSONAL | 1,758 | 162,157,800 | 3,435,100 | 754,600 | 2,549,800 | 162,027,100 | |

No. of Exempt Parcels: 215

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

**CERTIFICATION**

| Assessor Printed Name | Certificate Number |
|---|---|
| EDWARD K. VANNDERVRIES | R-7530 |
| Assessor Officer Signature | Date |
| Edward K. VanderVries | 03/14/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 08 - Moran Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 0 | 0 | 0.00 | 0 | |
| 102 | LOSS | | 0 | 0.00 | 0 | |
| 103 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 143 | 12,095,700 | 47.26 | 25,593,948 | |
| 202 | LOSS | | 194,700 | 47.26 | 411,976 | |
| 203 | SUBTOTAL | | 11,901,000 | 47.26 | 25,181,972 | |
| 204 | ADJUSTMENT | | 671,800 | | | |
| 205 | SUBTOTAL | | 12,572,800 | 49.93 | 25,181,972 | |
| 206 | NEW | | 294,100 | 49.93 | 589,025 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 142 | **12,866,900** | 49.93 | **25,770,997** | |
| 209 | Computed 50% TCV Commercial | | 12,885,499 | Recommended CEV Commercial | | 12,866,900 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 34 | 8,085,700 | 48.39 | 16,709,444 | |
| 302 | LOSS | | 0 | 48.39 | 0 | |
| 303 | SUBTOTAL | | 8,085,700 | 48.39 | 16,709,444 | |
| 304 | ADJUSTMENT | | 224,100 | | | |
| 305 | SUBTOTAL | | 8,309,800 | 49.73 | 16,709,444 | |
| 306 | NEW | | 0 | 49.73 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 34 | **8,309,800** | 49.73 | **16,709,444** | |
| 309 | Computed 50% TCV Industrial | | 8,354,722 | Recommended CEV Industrial | | 8,309,800 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 1,505 | 68,942,200 | 49.76 | 138,549,437 | |
| 402 | LOSS | | 623,000 | 49.76 | 1,252,010 | |
| 403 | SUBTOTAL | | 68,319,200 | 49.76 | 137,297,427 | |
| 404 | ADJUSTMENT | | -141,300 | | | |
| 405 | SUBTOTAL | | 68,177,900 | 49.66 | 137,297,427 | |
| 406 | NEW | | 719,000 | 49.66 | 1,447,845 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 1,504 | **68,896,900** | 49.66 | **138,745,272** | |
| 409 | Computed 50% TCV Residential | | 69,372,636 | Recommended CEV Residential | | 68,896,900 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 1,680 | **90,073,600** | 49.70 | **181,225,713** | |
| 809 | Computed 50% TCV REAL | | 90,612,857 | Recommended CEV REAL | | 90,073,600 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 08 - Moran Tax Year: 2019

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 65 | 1,056,900 | 50.00 | 2,113,800 | |
| 252 | LOSS | | 174,800 | 50.00 | 349,600 | |
| 253 | SUBTOTAL | | 882,100 | 50.00 | 1,764,200 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 882,100 | 50.00 | 1,764,200 | |
| 256 | NEW | | 40,200 | 50.00 | 80,400 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 67 | **922,300** | 50.00 | **1,844,600** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 350 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 351 | **Ind. Personal** | 2 | 1,629,900 | 50.00 | 3,259,800 | |
| 352 | LOSS | | 12,200 | 50.00 | 24,400 | |
| 353 | SUBTOTAL | | 1,617,700 | 50.00 | 3,235,400 | |
| 354 | ADJUSTMENT | | 0 | | | |
| 355 | SUBTOTAL | | 1,617,700 | 50.00 | 3,235,400 | |
| 356 | NEW | | 0 | 50.00 | 0 | |
| 357 | | | | | 0 | |
| 358 | **TOTAL Ind. Personal** | 2 | **1,617,700** | 50.00 | **3,235,400** | |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 9 | 70,347,400 | 50.00 | 140,694,800 | |
| 552 | LOSS | | 2,430,400 | 50.00 | 4,860,800 | |
| 553 | SUBTOTAL | | 67,917,000 | 50.00 | 135,834,000 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 67,917,000 | 50.00 | 135,834,000 | |
| 556 | NEW | | 1,496,500 | 50.00 | 2,993,000 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 9 | **69,413,500** | 50.00 | **138,827,000** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 78 | **71,953,500** | 50.00 | **143,907,000** | |
| 859 | Computed 50% TCV PERSONAL | | 71,953,500 | Recommended CEV PERSONAL | | 71,953,500 |
| 900 | **Total Real and Personal** | 1,758 | **162,027,100** | | **325,132,713** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**
03/17/2019 02:26 PM
Db: Newton 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP NEWTON TOWNSHIP

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 27 | 1,150,800 | 1,900 | -15,700 | 9,700 | 1,142,900 | |
| 200 Commercial | 27 | 1,403,100 | 0 | 96,600 | 20,600 | 1,520,300 | |
| 300 Industrial | 32 | 3,994,700 | 0 | -721,800 | 0 | 3,272,900 | |
| 400 Residential | 1,011 | 27,549,300 | 199,550 | 1,274,302 | 554,748 | 29,178,800 | |
| 500 Timber - Cutover | 67 | 2,112,400 | 39,300 | 0 | 0 | 2,073,100 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 1,164 | 36,210,300 | 240,750 | 633,402 | 585,048 | 37,188,000 | |

| PERSONAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 33 | 131,414 | 29,414 | 0 | 34,100 | 136,100 | |
| 350 Industrial | 2 | 1,127,430 | 120,330 | 0 | 0 | 1,007,100 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 6 | 10,931,639 | 219,683 | 0 | 210,644 | 10,922,600 | |
| 850 TOTAL PERSONAL | 41 | 12,190,483 | 369,427 | 0 | 244,744 | 12,065,800 | |
| TOTAL REAL & PERSONAL | 1,205 | 48,400,783 | 610,177 | 633,402 | 829,792 | 49,253,800 | |

No. of Exempt Parcels: 127

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

**CERTIFICATION**

| Assessor Printed Name | Certificate Number |
|---|---|
| THOMAS W. KITZMAN | R 5663 |
| Assessor Officer Signature | Date |
| Thomas W. Kitzman | 03/17/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 09 - Newton Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 27 | 1,150,800 | 50.63 | 2,272,961 | |
| 102 | LOSS | | 1,900 | 50.63 | 3,753 | |
| 103 | SUBTOTAL | | 1,148,900 | 50.63 | 2,269,208 | |
| 104 | ADJUSTMENT | | -15,700 | | | |
| 105 | SUBTOTAL | | 1,133,200 | 49.94 | 2,269,208 | |
| 106 | NEW | | 9,700 | 49.94 | 19,423 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 27 | **1,142,900** | 49.94 | **2,288,631** | |
| 109 | Computed 50% TCV Agricultural | | 1,144,316 | Recommended CEV Agricultural | | 1,142,900 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 27 | 1,403,100 | 46.40 | 3,023,922 | |
| 202 | LOSS | | 0 | 46.40 | 0 | |
| 203 | SUBTOTAL | | 1,403,100 | 46.40 | 3,023,922 | |
| 204 | ADJUSTMENT | | 96,600 | | | |
| 205 | SUBTOTAL | | 1,499,700 | 49.59 | 3,023,922 | |
| 206 | NEW | | 20,600 | 49.59 | 41,541 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 27 | **1,520,300** | 49.59 | **3,065,463** | |
| 209 | Computed 50% TCV Commercial | | 1,532,732 | Recommended CEV Commercial | | 1,520,300 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 32 | 3,994,700 | 60.73 | 6,577,803 | |
| 302 | LOSS | | 0 | 60.73 | 0 | |
| 303 | SUBTOTAL | | 3,994,700 | 60.73 | 6,577,803 | |
| 304 | ADJUSTMENT | | -721,800 | | | |
| 305 | SUBTOTAL | | 3,272,900 | 49.76 | 6,577,803 | |
| 306 | NEW | | 0 | 49.76 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 32 | **3,272,900** | 49.76 | **6,577,803** | |
| 309 | Computed 50% TCV Industrial | | 3,288,902 | Recommended CEV Industrial | | 3,272,900 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 1,009 | 27,549,300 | 47.38 | 58,145,420 | |
| 402 | LOSS | | 199,550 | 47.38 | 421,169 | |
| 403 | SUBTOTAL | | 27,349,750 | 47.38 | 57,724,251 | |
| 404 | ADJUSTMENT | | 1,274,302 | | | |
| 405 | SUBTOTAL | | 28,624,052 | 49.59 | 57,724,251 | |
| 406 | NEW | | 554,748 | 49.59 | 1,118,669 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 1,011 | **29,178,800** | 49.59 | **58,842,920** | |
| 409 | Computed 50% TCV Residential | | 29,421,460 | Recommended CEV Residential | | 29,178,800 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 68 | 2,112,400 | 49.60 | 4,258,871 | |
| 502 | LOSS | | 39,300 | 49.60 | 79,234 | |
| 503 | SUBTOTAL | | 2,073,100 | 49.60 | 4,179,637 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 2,073,100 | 49.60 | 4,179,637 | |
| 506 | NEW | | 0 | 49.60 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 67 | **2,073,100** | 49.60 | **4,179,637** | |
| 509 | Computed 50% TCV Timber-Cutover | | 2,089,819 | Recommended CEV Timber-Cutover | | 2,073,100 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 1,164 | **37,188,000** | 49.61 | **74,954,454** | |
| 809 | Computed 50% TCV REAL | | 37,477,227 | Recommended CEV REAL | | 37,188,000 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 09 - Newton Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 43 | 131,414 | 50.00 | 262,828 | |
| 252 | LOSS | | 29,414 | 50.00 | 58,828 | |
| 253 | SUBTOTAL | | 102,000 | 50.00 | 204,000 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 102,000 | 50.00 | 204,000 | |
| 256 | NEW | | 34,100 | 50.00 | 68,200 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 33 | **136,100** | 50.00 | **272,200** | |

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 350 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 351 | **Ind. Personal** | 2 | 1,127,430 | 50.00 | 2,254,860 | |
| 352 | LOSS | | 120,330 | 50.00 | 240,660 | |
| 353 | SUBTOTAL | | 1,007,100 | 50.00 | 2,014,200 | |
| 354 | ADJUSTMENT | | 0 | | | |
| 355 | SUBTOTAL | | 1,007,100 | 50.00 | 2,014,200 | |
| 356 | NEW | | 0 | 50.00 | 0 | |
| 357 | | | | | 0 | |
| 358 | **TOTAL Ind. Personal** | 2 | **1,007,100** | 50.00 | **2,014,200** | |

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 6 | 10,931,639 | 50.00 | 21,863,278 | |
| 552 | LOSS | | 219,683 | 50.00 | 439,366 | |
| 553 | SUBTOTAL | | 10,711,956 | 50.00 | 21,423,912 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 10,711,956 | 50.00 | 21,423,912 | |
| 556 | NEW | | 210,644 | 50.00 | 421,288 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 6 | **10,922,600** | 50.00 | **21,845,200** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 41 | **12,065,800** | 50.00 | **24,131,600** | |
| 859 | Computed 50% TCV PERSONAL | | 12,065,800 | Recommended CEV PERSONAL | | 12,065,800 |
| 900 | **Total Real and Personal** | 1,205 | **49,253,800** | | **99,086,054** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**
03/14/2019 07:56 PM
Db: Portage Township 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP Portage Township

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 18 | 640,300 | 16,400 | -13,800 | 0 | 610,100 | |
| 200 Commercial | 74 | 6,113,600 | 22,200 | -414,500 | 0 | 5,676,900 | |
| 300 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 400 Residential | 1,984 | 84,633,900 | 338,050 | 1,640,500 | 521,800 | 86,458,150 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 2,076 | 91,387,800 | 376,650 | 1,212,200 | 521,800 | 92,745,150 | |

| PERSONAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 73 | 18,150 | 200 | 0 | 450 | 18,400 | |
| 350 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 2 | 1,109,600 | 3,700 | 0 | 100 | 1,106,000 | |
| 850 TOTAL PERSONAL | 75 | 1,127,750 | 3,900 | 0 | 550 | 1,124,400 | |
| TOTAL REAL & PERSONAL | 2,151 | 92,515,550 | 380,550 | 1,212,200 | 522,350 | 93,869,550 | |

No. of Exempt Parcels: 76

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

## CERTIFICATION

| | |
|---|---|
| Assessor Printed Name: PAULA M. FILLMAN | Certificate Number: R-9279 |
| Assessor Officer Signature: Paula M. Fillman | Date: 03/14/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 10 - Portage Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 19 | 640,300 | 51.04 | 1,254,506 | |
| 102 | LOSS | | 16,400 | 51.04 | 32,132 | |
| 103 | SUBTOTAL | | 623,900 | 51.04 | 1,222,374 | |
| 104 | ADJUSTMENT | | -13,800 | | | |
| 105 | SUBTOTAL | | 610,100 | 49.91 | 1,222,374 | |
| 106 | NEW | | 0 | 49.91 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 18 | **610,100** | 49.91 | **1,222,374** | |
| 109 | Computed 50% TCV Agricultural | | 611,187 | Recommended CEV Agricultural | | 610,100 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 75 | 6,113,600 | 53.40 | 11,448,689 | |
| 202 | LOSS | | 22,200 | 53.40 | 41,573 | |
| 203 | SUBTOTAL | | 6,091,400 | 53.40 | 11,407,116 | |
| 204 | ADJUSTMENT | | -414,500 | | | |
| 205 | SUBTOTAL | | 5,676,900 | 49.77 | 11,407,116 | |
| 206 | NEW | | 0 | 49.77 | 0 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 74 | **5,676,900** | 49.77 | **11,407,116** | |
| 209 | Computed 50% TCV Commercial | | 5,703,558 | Recommended CEV Commercial | | 5,676,900 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 0 | 0 | 0.00 | 0 | |
| 302 | LOSS | | 0 | 0.00 | 0 | |
| 303 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 304 | ADJUSTMENT | | 0 | | | |
| 305 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 306 | NEW | | 0 | 0.00 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 0 | **0** | 0.00 | **0** | |
| 309 | Computed 50% TCV Industrial | | 0 | Recommended CEV Industrial | | 0 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 1,972 | 84,633,900 | 48.72 | 173,714,901 | |
| 402 | LOSS | | 338,050 | 48.72 | 693,863 | |
| 403 | SUBTOTAL | | 84,295,850 | 48.72 | 173,021,038 | |
| 404 | ADJUSTMENT | | 1,640,500 | | | |
| 405 | SUBTOTAL | | 85,936,350 | 49.67 | 173,021,038 | |
| 406 | NEW | | 521,800 | 49.67 | 1,050,534 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 1,984 | **86,458,150** | 49.67 | **174,071,572** | |
| 409 | Computed 50% TCV Residential | | 87,035,786 | Recommended CEV Residential | | 86,458,150 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 2,076 | **92,745,150** | 49.68 | **186,701,062** | |
| 809 | Computed 50% TCV REAL | | 93,350,531 | Recommended CEV REAL | | 92,745,150 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 10 - Portage Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 75 | 18,150 | 50.00 | 36,300 | |
| 252 | LOSS | | 200 | 50.00 | 400 | |
| 253 | SUBTOTAL | | 17,950 | 50.00 | 35,900 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 17,950 | 50.00 | 35,900 | |
| 256 | NEW | | 450 | 50.00 | 900 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 73 | **18,400** | 50.00 | **36,800** | |

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

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 2 | 1,109,600 | 50.00 | 2,219,200 | |
| 552 | LOSS | | 3,700 | 50.00 | 7,400 | |
| 553 | SUBTOTAL | | 1,105,900 | 50.00 | 2,211,800 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 1,105,900 | 50.00 | 2,211,800 | |
| 556 | NEW | | 100 | 50.00 | 200 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 2 | **1,106,000** | 50.00 | **2,212,000** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 75 | **1,124,400** | 50.00 | **2,248,800** | |
| 859 | Computed 50% TCV PERSONAL | | 1,124,400 | Recommended CEV PERSONAL | | 1,124,400 |
| 900 | **Total Real and Personal** | 2,151 | **93,869,550** | | **188,949,862** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**

03/14/2019 07:43 PM
Db: St Ignace Township 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC CITY OR TOWNSHIP ST IGNACE TOWNSHIP

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 53,723 | 53,723 | 0 | 0 | 0 | |
| 200 Commercial | 42 | 2,274,060 | 0 | 160,140 | 31,300 | 2,465,500 | |
| 300 Industrial | 3 | 109,302 | 0 | -7,602 | 0 | 101,700 | |
| 400 Residential | 1,033 | 32,105,411 | 255,747 | 431,071 | 279,865 | 32,560,600 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 1,078 | 34,542,496 | 309,470 | 583,609 | 311,165 | 35,127,800 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | (+/-) Adjustment | New | 2019 Board of Review | Does Not Cross Foot (*) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 42 | 505,290 | 36,048 | 0 | 194,358 | 663,600 | |
| 350 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 6 | 13,873,981 | 578,234 | 0 | 1,553 | 13,297,300 | |
| 850 TOTAL PERSONAL | 48 | 14,379,271 | 614,282 | 0 | 195,911 | 13,960,900 | |
| TOTAL REAL & PERSONAL | 1,126 | 48,921,767 | 923,752 | 583,609 | 507,076 | 49,088,700 | |

| | |
|---|---|
| No. of Exempt Parcels: 200 | Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0 |

**CERTIFICATION**

| | |
|---|---|
| Assessor Printed Name: KATIE VANEENENAAM-CARPENTER | Certificate Number: R-9121 |
| Assessor Officer Signature: Katie VanEenenaam Carpenter | Date: 03/14/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 11 - Saint Ignace Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 2 | 53,723 | 49.27 | 109,032 | |
| 102 | LOSS | | 53,723 | 49.27 | 109,032 | |
| 103 | SUBTOTAL | | 0 | 49.27 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 42 | 2,274,060 | 46.28 | 4,913,699 | |
| 202 | LOSS | | 0 | 46.28 | 0 | |
| 203 | SUBTOTAL | | 2,274,060 | 46.28 | 4,913,699 | |
| 204 | ADJUSTMENT | | 160,140 | | | |
| 205 | SUBTOTAL | | 2,434,200 | 49.54 | 4,913,699 | |
| 206 | NEW | | 31,300 | 49.54 | 63,181 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 42 | **2,465,500** | 49.54 | **4,976,880** | |
| 209 | Computed 50% TCV Commercial | | 2,488,440 | Recommended CEV Commercial | | 2,465,500 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 3 | 109,302 | 53.62 | 203,833 | |
| 302 | LOSS | | 0 | 53.62 | 0 | |
| 303 | SUBTOTAL | | 109,302 | 53.62 | 203,833 | |
| 304 | ADJUSTMENT | | -7,602 | | | |
| 305 | SUBTOTAL | | 101,700 | 49.89 | 203,833 | |
| 306 | NEW | | 0 | 49.89 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 3 | **101,700** | 49.89 | **203,833** | |
| 309 | Computed 50% TCV Industrial | | 101,917 | Recommended CEV Industrial | | 101,700 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 1,031 | 32,105,411 | 49.32 | 65,096,129 | |
| 402 | LOSS | | 255,747 | 49.32 | 518,546 | |
| 403 | SUBTOTAL | | 31,849,664 | 49.32 | 64,577,583 | |
| 404 | ADJUSTMENT | | 431,071 | | | |
| 405 | SUBTOTAL | | 32,280,735 | 49.99 | 64,577,583 | |
| 406 | NEW | | 279,865 | 49.99 | 559,842 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 1,033 | **32,560,600** | 49.99 | **65,137,425** | |
| 409 | Computed 50% TCV Residential | | 32,568,713 | Recommended CEV Residential | | 32,560,600 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 1,078 | **35,127,800** | 49.96 | **70,318,138** | |
| 809 | Computed 50% TCV REAL | | 35,159,069 | Recommended CEV REAL | | 35,127,800 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 11 - Saint Ignace Tax Year: 2019

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 150 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 151 | **Ag. Personal** | 0 | 0 | 0.00 | 0 | |
| 152 | LOSS | | 0 | 0.00 | 0 | |
| 153 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 154 | ADJUSTMENT | | 0 | | | |
| 155 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 156 | NEW | | 0 | 0.00 | 0 | |
| 157 | | | | | 0 | |
| 158 | **TOTAL Ag. Personal** | 0 | **0** | 0.00 | **0** | |
| 250 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 251 | **Com. Personal** | 44 | 505,290 | 50.00 | 1,010,580 | |
| 252 | LOSS | | 36,048 | 50.00 | 72,096 | |
| 253 | SUBTOTAL | | 469,242 | 50.00 | 938,484 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 469,242 | 50.00 | 938,484 | |
| 256 | NEW | | 194,358 | 50.00 | 388,716 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 42 | **663,600** | 50.00 | **1,327,200** | |
| 350 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 351 | **Ind. Personal** | 0 | 0 | 0.00 | 0 | |
| 352 | LOSS | | 0 | 0.00 | 0 | |
| 353 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 354 | ADJUSTMENT | | 0 | | | |
| 355 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 356 | NEW | | 0 | 0.00 | 0 | |
| 357 | | | | | 0 | |
| 358 | **TOTAL Ind. Personal** | 0 | **0** | 0.00 | **0** | |
| 450 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 451 | **Res. Personal** | 0 | 0 | 0.00 | 0 | |
| 452 | LOSS | | 0 | 0.00 | 0 | |
| 453 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 454 | ADJUSTMENT | | 0 | | | |
| 455 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 456 | NEW | | 0 | 0.00 | 0 | |
| 457 | | | | | 0 | |
| 458 | **TOTAL Res. Personal** | 0 | **0** | 0.00 | **0** | |
| 550 | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 551 | **Util. Personal** | 6 | 13,873,981 | 50.00 | 27,747,962 | |
| 552 | LOSS | | 578,234 | 50.00 | 1,156,468 | |
| 553 | SUBTOTAL | | 13,295,747 | 50.00 | 26,591,494 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 13,295,747 | 50.00 | 26,591,494 | |
| 556 | NEW | | 1,553 | 50.00 | 3,106 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 6 | **13,297,300** | 50.00 | **26,594,600** | |
| 850 | **TOTAL PERSONAL** | 48 | **13,960,900** | 50.00 | **27,921,800** | |
| 859 | Computed 50% TCV PERSONAL | | 13,960,900 | Recommended CEV PERSONAL | | 13,960,900 |
| 900 | **Total Real and Personal** | 1,126 | **49,088,700** | | **98,239,938** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**
03/31/2019 02:22 PM
Db: Mackinac Island 2019

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY Mackinac CITY OR TOWNSHIP UNIT '051'

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 200 Commercial | 318 | 140,134,050 | 760,450 | 7,900,870 | 1,578,600 | 148,853,070 | |
| 300 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 400 Residential | 900 | 160,749,593 | 348,150 | 10,518,357 | 1,576,450 | 172,496,250 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 1,218 | 300,883,643 | 1,108,600 | 18,419,227 | 3,155,050 | 321,349,320 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 178 | 8,790,828 | 642,120 | 0 | 701,787 | 8,850,495 | |
| 350 Industrial | 0 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 1 | 882,172 | 5,070 | 0 | 0 | 877,102 | |
| 850 TOTAL PERSONAL | 179 | 9,673,000 | 647,190 | 0 | 701,787 | 9,727,597 | |
| TOTAL REAL & PERSONAL | 1,397 | 310,556,643 | 1,755,790 | 18,419,227 | 3,856,837 | 331,076,917 | |

No. of Exempt Parcels: 69

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

**CERTIFICATION**

| Assessor Printed Name | Certificate Number |
|---|---|
| Joseph C. Stakoe, MAAO, PPE | R-7192 |
| Assessor Officer Signature | Date |
| Joseph C. Stakoe | 03/31/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 51 - Mackinac Island Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 0 | 0 | 0.00 | 0 | |
| 102 | LOSS | | 0 | 0.00 | 0 | |
| 103 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 318 | 140,134,050 | 47.23 | 296,705,590 | |
| 202 | LOSS | | 760,450 | 47.23 | 1,610,100 | |
| 203 | SUBTOTAL | | 139,373,600 | 47.23 | 295,095,490 | |
| 204 | ADJUSTMENT | | 7,900,870 | | | |
| 205 | SUBTOTAL | | 147,274,470 | 49.91 | 295,095,490 | |
| 206 | NEW | | 1,578,600 | 49.91 | 3,162,893 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 318 | **148,853,070** | 49.91 | **298,258,383** | |
| 209 | Computed 50% TCV Commercial | | 149,129,192 | Recommended CEV Commercial | | 148,853,070 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 0 | 0 | 0.00 | 0 | |
| 302 | LOSS | | 0 | 0.00 | 0 | |
| 303 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 304 | ADJUSTMENT | | 0 | | | |
| 305 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 306 | NEW | | 0 | 0.00 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 0 | **0** | 0.00 | **0** | |
| 309 | Computed 50% TCV Industrial | | 0 | Recommended CEV Industrial | | 0 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 901 | 160,749,593 | 46.59 | 345,030,249 | |
| 402 | LOSS | | 348,150 | 46.59 | 747,263 | |
| 403 | SUBTOTAL | | 160,401,443 | 46.59 | 344,282,986 | |
| 404 | ADJUSTMENT | | 10,518,357 | | | |
| 405 | SUBTOTAL | | 170,919,800 | 49.65 | 344,282,986 | |
| 406 | NEW | | 1,576,450 | 49.65 | 3,175,126 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 900 | **172,496,250** | 49.65 | **347,458,112** | |
| 409 | Computed 50% TCV Residential | | 173,729,056 | Recommended CEV Residential | | 172,496,250 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 1,218 | **321,349,320** | 49.77 | **645,716,495** | |
| 809 | Computed 50% TCV REAL | | 322,858,248 | Recommended CEV REAL | | 321,349,320 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 51 - Mackinac Island Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | | | | | | |
| 251 | **Com. Personal** | 194 | 8,790,828 | 50.00 | 17,581,656 | |
| 252 | LOSS | | 642,120 | 50.00 | 1,284,240 | |
| 253 | SUBTOTAL | | 8,148,708 | 50.00 | 16,297,416 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 8,148,708 | 50.00 | 16,297,416 | |
| 256 | NEW | | 701,787 | 50.00 | 1,403,574 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 178 | **8,850,495** | 50.00 | **17,700,990** | |

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

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | | | | | | |
| 551 | **Util. Personal** | 1 | 882,172 | 50.00 | 1,764,344 | |
| 552 | LOSS | | 5,070 | 50.00 | 10,140 | |
| 553 | SUBTOTAL | | 877,102 | 50.00 | 1,754,204 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 877,102 | 50.00 | 1,754,204 | |
| 556 | NEW | | 0 | 50.00 | 0 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 1 | **877,102** | 50.00 | **1,754,204** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 179 | **9,727,597** | 50.00 | **19,455,194** | |
| 859 | Computed 50% TCV PERSONAL | | 9,727,597 | Recommended CEV PERSONAL | | 9,727,597 |
| 900 | **Total Real and Personal** | 1,397 | **331,076,917** | | **665,171,689** | |

Michigan Department of Treasury
607 (Rev. 10-18)

**L-4022**

03/15/2019 10:34 AM
Db: City Of St Ignace 2019 New

# 2019 REPORT OF ASSESSMENT ROLL CHANGES AND CLASSIFICATION

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

COUNTY MACKINAC COUNTY CITY OR TOWNSHIP CITY OF ST. IGNACE

| REAL PROPERTY | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
|---|---|---|---|---|---|---|---|
| 100 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 200 Commercial | 271 | 34,947,650 | 36,550 | -1,358,510 | 113,510 | 33,666,100 | |
| 300 Industrial | 14 | 506,370 | 0 | -26,870 | 0 | 479,500 | |
| 400 Residential | 1,271 | 54,320,912 | 155,940 | 2,439,558 | 1,037,320 | 57,641,850 | |
| 500 Timber - Cutover | 0 | 0 | 0 | 0 | 0 | 0 | |
| 600 Developmental | 0 | 0 | 0 | 0 | 0 | 0 | |
| 800 TOTAL REAL | 1,556 | 89,774,932 | 192,490 | 1,054,178 | 1,150,830 | 91,787,450 | |
| **PERSONAL PROPERTY** | Parcel Count | 2018 Board of Review | Loss | ( + / - ) Adjustment | New | 2019 Board of Review | Does Not Cross Foot ( * ) |
| 150 Agricultural | 0 | 0 | 0 | 0 | 0 | 0 | |
| 250 Commercial | 190 | 3,296,360 | 885,180 | 0 | 336,720 | 2,747,900 | |
| 350 Industrial | 1 | 0 | 0 | 0 | 0 | 0 | |
| 450 Residential | 0 | 0 | 0 | 0 | 0 | 0 | |
| 550 Utility | 3 | 1,759,830 | 191,030 | 0 | 0 | 1,568,800 | |
| 850 TOTAL PERSONAL | 194 | 5,056,190 | 1,076,210 | 0 | 336,720 | 4,316,700 | |
| TOTAL REAL & PERSONAL | 1,750 | 94,831,122 | 1,268,700 | 1,054,178 | 1,487,550 | 96,104,150 | |

No. of Exempt Parcels: 158

Amount of 2019 Loss from Charitable Exemption granted for first time in 2019 Under MCL 211.7o: 0

## CERTIFICATION

| | |
|---|---|
| Assessor Printed Name: KYLE MULKA | Certificate Number: R-9624 |
| Assessor Officer Signature: Kyle Mulka | Date: 03/15/2019 |

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

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

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

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

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

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

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

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 52 - Saint Ignace Tax Year: 2019

| | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 100 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 101 | **Agricultural** | 0 | 0 | 0.00 | 0 | |
| 102 | LOSS | | 0 | 0.00 | 0 | |
| 103 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 104 | ADJUSTMENT | | 0 | | | |
| 105 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 106 | NEW | | 0 | 0.00 | 0 | |
| 107 | | | | | 0 | |
| 108 | **TOTAL Agricultural** | 0 | **0** | 0.00 | **0** | |
| 109 | Computed 50% TCV Agricultural | | 0 | Recommended CEV Agricultural | | 0 |
| 200 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 201 | **Commercial** | 273 | 34,947,650 | 51.93 | 67,301,418 | |
| 202 | LOSS | | 36,550 | 51.93 | 70,383 | |
| 203 | SUBTOTAL | | 34,911,100 | 51.93 | 67,231,035 | |
| 204 | ADJUSTMENT | | -1,358,510 | | | |
| 205 | SUBTOTAL | | 33,552,590 | 49.91 | 67,231,035 | |
| 206 | NEW | | 113,510 | 49.91 | 227,429 | |
| 207 | | | | | 0 | |
| 208 | **TOTAL Commercial** | 271 | **33,666,100** | 49.91 | **67,458,464** | |
| 209 | Computed 50% TCV Commercial | | 33,729,232 | Recommended CEV Commercial | | 33,666,100 |
| 300 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 301 | **Industrial** | 14 | 506,370 | 52.76 | 959,675 | |
| 302 | LOSS | | 0 | 52.76 | 0 | |
| 303 | SUBTOTAL | | 506,370 | 52.76 | 959,675 | |
| 304 | ADJUSTMENT | | -26,870 | | | |
| 305 | SUBTOTAL | | 479,500 | 49.96 | 959,675 | |
| 306 | NEW | | 0 | 49.96 | 0 | |
| 307 | | | | | 0 | |
| 308 | **TOTAL Industrial** | 14 | **479,500** | 49.96 | **959,675** | |
| 309 | Computed 50% TCV Industrial | | 479,838 | Recommended CEV Industrial | | 479,500 |
| 400 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 401 | **Residential** | 1,245 | 54,320,912 | 47.28 | 114,891,946 | |
| 402 | LOSS | | 155,940 | 47.28 | 329,822 | |
| 403 | SUBTOTAL | | 54,164,972 | 47.28 | 114,562,124 | |
| 404 | ADJUSTMENT | | 2,439,558 | | | |
| 405 | SUBTOTAL | | 56,604,530 | 49.41 | 114,562,124 | |
| 406 | NEW | | 1,037,320 | 49.41 | 2,099,413 | |
| 407 | | | | | 0 | |
| 408 | **TOTAL Residential** | 1,271 | **57,641,850** | 49.41 | **116,661,537** | |
| 409 | Computed 50% TCV Residential | | 58,330,769 | Recommended CEV Residential | | 57,641,850 |
| 500 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 501 | **Timber-Cutover** | 0 | 0 | 0.00 | 0 | |
| 502 | LOSS | | 0 | 0.00 | 0 | |
| 503 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 504 | ADJUSTMENT | | 0 | | | |
| 505 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 506 | NEW | | 0 | 0.00 | 0 | |
| 507 | | | | | 0 | |
| 508 | **TOTAL Timber-Cutover** | 0 | **0** | 0.00 | **0** | |
| 509 | Computed 50% TCV Timber-Cutover | | 0 | Recommended CEV Timber-Cutover | | 0 |
| 600 | REAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
| 601 | **Developmental** | 0 | 0 | 0.00 | 0 | |
| 602 | LOSS | | 0 | 0.00 | 0 | |
| 603 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 604 | ADJUSTMENT | | 0 | | | |
| 605 | SUBTOTAL | | 0 | 0.00 | 0 | |
| 606 | NEW | | 0 | 0.00 | 0 | |
| 607 | | | | | 0 | |
| 608 | **TOTAL Developmental** | 0 | **0** | 0.00 | **0** | |
| 609 | Computed 50% TCV Developmental | | 0 | Recommended CEV Developmental | | 0 |
| 800 | **TOTAL REAL** | 1,556 | **91,787,450** | 49.59 | **185,079,676** | |
| 809 | Computed 50% TCV REAL | | 92,539,838 | Recommended CEV REAL | | 91,787,450 |

L-4023 ANALYSIS FOR EQUALIZED VALUATION

COUNTY: 49 - Mackinac 52 - Saint Ignace Tax Year: 2019

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 250 | | | | | | |
| 251 | **Com. Personal** | 215 | 3,296,360 | 50.00 | 6,592,720 | |
| 252 | LOSS | | 885,180 | 50.00 | 1,770,360 | |
| 253 | SUBTOTAL | | 2,411,180 | 50.00 | 4,822,360 | |
| 254 | ADJUSTMENT | | 0 | | | |
| 255 | SUBTOTAL | | 2,411,180 | 50.00 | 4,822,360 | |
| 256 | NEW | | 336,720 | 50.00 | 673,440 | |
| 257 | | | | | 0 | |
| 258 | **TOTAL Com. Personal** | 190 | **2,747,900** | 50.00 | **5,495,800** | |

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

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

| | PERSONAL PROPERTY | # Pcls. | Assessed Value | % Ratio | True Cash Value | Remarks |
|---|---|---|---|---|---|---|
| 550 | | | | | | |
| 551 | **Util. Personal** | 3 | 1,759,830 | 50.00 | 3,519,660 | |
| 552 | LOSS | | 191,030 | 50.00 | 382,060 | |
| 553 | SUBTOTAL | | 1,568,800 | 50.00 | 3,137,600 | |
| 554 | ADJUSTMENT | | 0 | | | |
| 555 | SUBTOTAL | | 1,568,800 | 50.00 | 3,137,600 | |
| 556 | NEW | | 0 | 50.00 | 0 | |
| 557 | | | | | 0 | |
| 558 | **TOTAL Util. Personal** | 3 | **1,568,800** | 50.00 | **3,137,600** | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 850 | **TOTAL PERSONAL** | 194 | **4,316,700** | 50.00 | **8,633,400** | |
| 859 | Computed 50% TCV PERSONAL | | 4,316,700 | Recommended CEV PERSONAL | | 4,316,700 |
| 900 | **Total Real and Personal** | 1,750 | **96,104,150** | | **193,713,076** | |

STATE OF MICHIGAN
MICHIGAN DEPARTMENT OF TREASURY
STATE TAX COMMISSION

## OFFICIAL ORDER

Whereas, on April 17, 2017 the State Tax Commission assumed jurisdiction of the City of St. Ignace, Mackinac County 2017 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, on August 21, 2018 the State Tax Commission assumed jurisdiction of the City of St. Ignace, Mackinac County 2018 assessment roll pursuant to the provisions of the General Property Tax Act, being PA 206 of 1893, being sections 211.1 through 211.157 of the Michigan Compiled Laws, and

Whereas, the State Tax Commission staff completed a review of the rolls and found their values to be certifiable and

Whereas, the staff requests the State Tax Commission certify the 2017 assessed and taxable valuations as listed:

2017 Assessed Valuations – City of St. Ignace, Mackinac County

| | | |
|---|---|---|
| Agricultural Real Property: | $ | 358,100 |
| Commercial Real Property: | $ | 35,929,100 |
| Industrial Real Property: | $ | 513,890 |
| Residential Real Property: | $ | 55,196,230 |
| Timber Cutover Real Property: | $ | 0 |
| Developmental Real Property: | $ | 0 |
| Total Real Property: | $ | 91,997,320 |
| Total Personal Property: | $ | 5,154,270 |
| Total Real & Personal Property: | $ | 97,151,590 |

2017 Taxable Valuations – City of St. Ignace, Mackinac County

| | | |
|---|---|---|
| Agricultural Real Property | $ | 358,048 |
| Commercial Real Property | $ | 28,264,962 |
| Industrial Real Property | $ | 462,916 |
| Residential Real Property | $ | 45,828,946 |
| Timber Cut-Over Real Property | $ | 0 |
| Developmental Real Property | $ | 0 |

| | | |
|---|---|---|
| Total Real Property | $ | 74,914,872 |
| Total Personal Property | $ | 5,042,771 |
| Total Real and Personal Property | $ | 79,957,643 |

Whereas, the staff requests the State Tax Commission certify the 2018 assessed and taxable valuations as listed:

2018 Assessed Valuations – City of St. Ignace, Mackinac County

| | | |
|---|---|---|
| Agricultural Real Property: | $ | 365,700 |
| Commercial Real Property: | $ | 34,947,650 |
| Industrial Real Property: | $ | 506,370 |
| Residential Real Property: | $ | 54,320,912 |
| Timber Cutover Real Property: | $ | 0 |
| Developmental Real Property: | $ | 0 |
| Total Real Property: | $ | 90,140,632 |
| Total Personal Property: | $ | 5,056,190 |
| Total Real & Personal Property: | $ | 95,196,822 |

2018 Taxable Valuations – City of St. Ignace, Mackinac County

| | | |
|---|---|---|
| Agricultural Real Property | $ | 365,565 |
| Commercial Real Property | $ | 28,701,080 |
| Industrial Real Property | $ | 471,099 |
| Residential Real Property | $ | 46,348,155 |
| Timber Cut-Over Real Property | $ | 0 |
| Developmental Real Property | $ | 0 |
| Total Real Property | $ | 75,885,899 |
| Total Personal Property | $ | 5,030,090 |
| Total Real and Personal Property | $ | 80,915,989 |

NOW THEREFORE, it is ordered that the 2017 and 2018 assessed and taxable valuations recommended by staff become the official assessed and taxable valuations for the years of 2017 and 2018.

The authority for the actions required by this Official Order is found in the General Property Tax Act, as amended by 1986, Public Act 223, being sections 211.1 through 211.157 of the Michigan Compiled Laws.

WITNESS, my hand and seal of the State Tax Commission this 12th day of February, A.D., 2019.

Nick A. Khouri, Chairperson

W. Howard Morris, Member

Leonard D. Kutschman, Member

I hereby certify that this is a true copy of the Order of the State Tax Commission on file in The State Tax Commission Office as provided In Act 147, P.A. 1960

Heather S. Frick, Executive Director