



2015 for 2016 EQUALIZATION STUDY



Prepared by:

**Macomb County Equalization Department
Kristen M. Sieloff, MMAO, ASA - Director**



Mark A. Hackel
County Executive

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Kristen M. Sieloff
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Sandy Birkenshaw, Manager
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Personal Property Division

December 1, 2015

David Flynn, Chairman
Macomb County Board of Commissioners
One South Main Street, 9th Floor
Mt. Clemens, MI 48043

RE: 2015 Equalization Study for 2016 Assessments

Dear Chair Flynn:

In compliance with the directives addressed to the Director of the Equalization Department and the Chairperson of the County Board of Commissioners, the attached study is submitted for the Board of Commissioners information.

This study will be submitted to the Michigan State Tax Commission prior to December 31, 2015, in compliance with the Michigan Department of Treasury, State Tax Commission General Rules, R 209.41(5). Due to the current market conditions in Macomb County, and pursuant to State Tax Commission directives, we have compiled a 24-month sales study for those classes of property in all local units where a sufficient sampling of sales was available during the specified study period. For those classes of properties where sufficient sale samples were not available, an appraisal study was completed.

Because of the volume of print-outs used to compile this study, only final tabulations and summaries have been included within this study packet. As always, copies of all back-up data used will be available in the Equalization Department for review by any commissioner. If there are any questions relating to this study or any other matter of valuation, please feel free to contact me, or any staff member of the Equalization Department.

Respectfully Submitted,

Kristen M. Sieloff, MMAO, ASA
Equalization Director

Attachments



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THE MACOMB COUNTY EQUALIZATION DEPARTMENT
REQUESTS APPROVAL/ADOPTION OF
2015 EQUALIZATION STUDY RESOLUTION

SUBJECT

2015 Equalization Study Resolution for 12/10/2015 Finance Committee.

IT IS RECOMMENDED THAT THE EXECUTIVE SUBMIT TO THE BOARD

A request for approval of the study.

FISCAL IMPACT/FINANCING

Preliminary change to the property tax assessments for the 2016 year.

FACTS AND PROVISION/LEGAL REQUIREMENTS

Pursuant to MCL 211.34a this provides the tentative equalization ratios and estimated multipliers for publication on the third Monday in February.

CONTRACTING PROCESS

N/A

IMPACT ON CURRENT SERVICES (PROJECTS)

N/A

Respectfully Submitted,

Kristen M. Sieloff, MMAO, ASA
Equalization Director

Attachments



MACOMB COUNTY, MICHIGAN

Resolution Number:

Full Board Meeting Date:

12/10/2015

RESOLUTION

Resolution to:

Approve the 2015 Equalization Study as submitted by the Equalization Department

Introduced By:

Fred Miller, Chair - Finance Committee

Additional Background Information (If Needed):

A copy of the 2015 Equalization Study is being sent in electronic form with this transmission.

Committee

Meeting Date

Finance Committee

12/10/2015

State Tax Commission Requirements of the Equalization Director

The Equalization process is vital to guaranteeing that properties are assessed at 50% of market value as is required by Article IX, Section 3 of the Michigan Constitution of 1963. County Equalization serves as a check on assessments determined at the local level, ensuring they are fair and equitable across the County.

The responsibilities of County Equalization rest primarily with each County's Board of Commissioners. Recognizing the technical and difficult nature of equalization duties, the State, through the General Property Tax Act, requires each County to employ a certified Equalization Director to assist and advise the Board in fulfilling their duties.

In addition to the general purpose of ensuring fair and equitable assessments, statutory requirements of County Equalization include the collection and analysis of sales data, providing assessment assistance to local units, and providing the State Tax Commission with annual reports.

The purpose of this document is to provide County officials with information regarding the statutory and State Tax Commission guidelines for County Equalization. The policies can be found in the General Property Tax Act of 1893, as amended and State Tax Commission rules and publications.

BASIC REQUIREMENTS

Each County must establish a Department of Equalization and appoint a Director of that department. R 209.41 (1), MCL 211.34 (3)

The Director of the Equalization Department is to be appointed by and serve the County Board of Commissioners. MCL 211.10d (11)

The Director of the Equalization Department must be certified by the State Tax Commission at the level required by the State Tax Commission. MCL 211.10d (11)

Two or more Counties may jointly establish a shared Equalization Department. Any joint Equalization Department must assist the Boards of Commissioners of each County in meeting the requirements of the General Property Tax Act and State Tax Commission rules and policy. MCL 211.34b

ANNUAL DEADLINES

By **the third Monday in February**, the Equalization Director must publish a statement showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized value of real and personal property for each classification in each local unit. MCL 211.34a (1)

By **the Wednesday following first Monday in April** or the tenth day after adjournment of the March Board of Review which ever occurs first the Equalization Director must receive the completed assessment roll from each local unit of government. MCL 211.30 (6)

By **the second Monday in April**, the Equalization Director must prepare a report that recommends the equalized value of each class of real and personal property for each local unit and present it to the County board of Commissioners. R 209.41 (6)

By **the third Monday in April**, the Equalization Director must file form L-4023, reporting the final recommended state equalized values for each class, with the State Tax Commission for each local unit. R 209.41 (6), MCL 211.150(4)

By **the first Monday in May**, Deadline to file official County Board of Commissioners report of County Equalization (L-4024) with the STC. R 209.52(5)

By **the first Monday in May**, the Equalization Director must compute these amounts and the current and immediately preceding year's taxable values for each classification of property that is for each unit of local government in the County. This must be filed with the State Tax Commission. R 209.5(2) MCL 211.34d (2)

By **the first Monday in June**, the Equalization Director must deliver the statement of the computations to the county treasurer. The county equalization director must also calculate the millage reduction fraction for each unit of local government in the county for the current year. MCL 211.34d (3)

By the **fourth Monday in June**, the Equalization Director must report all of the following to the State Tax Commission: MCL 211.27d

- (a) Total taxable value of all property in the county as of the fourth Monday in May.
- (b) Total taxable value for each classification of real and personal property.
- (c) Total taxable value of all property in the county that receives a principal residence exemption or qualified agricultural property exemption.
- (d) Total taxable value of all property in the county for which a principal residence exemption or a qualified agricultural property exemption has not been granted.

By **June 30**, the Equalization Director shall file an interim status report with the State Tax Commission. R 209.41 (4)

By **November 1**, the Equalization Director must deliver the year's sales studies to the State Tax Commission.

By **October 31st**, the Equalization Director submits apportionment (L-4402) to the STC. MCL 211.37 and 207.12

By **December 1**, the Equalization Director must report equalization studies to the assessors in each township and city.

By **December 31**, the Equalization Director shall prepare and submit one copy of the equalization study to the County Board of Commissions and another to the State Tax Commission. R 209.41
(5)

**MACOMB COUNTY EQUALIZATION
2015 PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL REAL and PERSONAL *

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	168,194,130		357,537,713	178,768,856	337,848,999
EASTPOINTE	450,981,281		983,427,529	491,713,765	903,684,124
FRASER	497,067,008		1,073,402,170	536,701,085	1,004,320,498
MEMPHIS	17,710,300		37,880,731	18,940,365	35,508,581
MOUNT CLEMENS	362,699,724		783,835,378	391,917,689	729,865,119
NEW BALTIMORE	400,521,370		862,549,142	431,274,571	808,081,022
RICHMOND CITY	176,665,300		382,589,477	191,294,739	356,373,663
ROSEVILLE	920,684,944		1,967,482,495	983,741,247	1,850,162,907
ST. CLAIR SHORES	1,591,686,700		3,515,925,135	1,757,962,567	3,186,981,808
STERLING HEIGHTS	4,786,135,439		10,340,899,179	5,170,449,589	9,682,155,867
UTICA	194,692,920		425,171,558	212,585,779	391,987,576
WARREN	3,820,139,931		8,155,713,295	4,077,856,648	7,646,854,438
<u>TOWNSHIPS</u>					
ARMADA	342,587,092		745,602,404	372,801,202	690,740,664
BRUCE	529,475,595		1,132,580,261	566,290,130	1,067,532,802
CHESTERFIELD	1,700,033,255		3,704,471,147	1,852,235,574	3,433,456,557
CLINTON	2,986,997,900		6,431,170,454	3,215,585,227	6,030,145,024
HARRISON	956,034,295		2,050,611,955	1,025,305,977	1,914,774,890
GROSSE PTE SHRS.	11,257,480		25,294,212	12,647,106	22,550,700
LENOX	317,667,706		690,424,792	345,212,396	638,651,448
MACOMB	3,491,192,918		7,482,120,923	3,741,060,461	7,063,897,114
RAY	220,156,353		477,512,090	238,756,045	442,027,719
RICHMOND TWP.	200,427,386		439,018,314	219,509,157	403,479,166
SHELBY	3,506,725,102		7,592,685,050	3,796,342,525	7,098,962,773
WASHINGTON	1,380,260,020		2,957,477,143	1,478,738,571	2,770,781,479
TOTAL COUNTY	29,029,994,149		62,615,382,547	31,307,691,273	58,510,824,938

PERCENT OF INCREASE OVER LAST YEAR

7.85%

** The 2016 True Cash Values and percent change shown in this chart are overstated due to the recent legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filed with the local unit of government and approved by the Board of Review at its March session.*

**MACOMB COUNTY EQUALIZATION
2015 REAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL REAL PROPERTY

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	136,173,030		293,432,670	146,716,335	273,378,323
EASTPOINTE	418,060,151		917,400,986	458,700,493	837,841,861
FRASER	424,168,699		927,149,746	463,574,873	857,933,945
MEMPHIS	16,689,200		35,838,531	17,919,265	33,466,342
MOUNT CLEMENS	315,878,169		689,032,705	344,516,353	635,855,971
NEW BALTIMORE	387,241,533		835,960,783	417,980,392	781,507,039
RICHMOND CITY	168,372,300		365,925,893	182,962,947	339,787,582
ROSEVILLE	812,328,474		1,750,771,749	875,385,874	1,632,727,521
ST. CLAIR SHORES	1,532,102,000		3,395,160,581	1,697,580,290	3,067,703,566
STERLING HEIGHTS	4,291,269,739		9,347,285,747	4,673,642,873	8,688,146,040
UTICA	178,329,228		392,413,962	196,206,981	359,052,271
WARREN	3,110,849,380		6,736,344,222	3,368,172,111	6,226,203,372
<u>TOWNSHIPS</u>					
ARMADA	222,532,300		505,490,332	252,745,166	450,030,369
BRUCE	445,357,725		964,078,150	482,039,075	899,297,080
CHESTERFIELD	1,576,660,135		3,457,223,267	1,728,611,634	3,186,151,982
CLINTON	2,806,145,400		6,069,075,602	3,034,537,801	5,668,381,595
HARRISON	931,982,420		2,002,411,649	1,001,205,824	1,866,545,073
GROSSE PTE SHRS.	11,129,530		25,038,313	12,519,156	22,294,798
LENOX	279,536,006		614,037,617	307,018,808	562,386,396
MACOMB	3,371,967,168		7,243,346,543	3,621,673,271	6,824,810,665
RAY	200,820,299		438,833,854	219,416,927	403,355,620
RICHMOND TWP.	158,804,255		355,772,058	177,886,029	319,101,324
SHELBY	3,341,238,702		7,260,975,943	3,630,487,972	6,767,982,443
WASHINGTON	1,280,654,100		2,758,014,632	1,379,007,316	2,570,626,771
TOTAL COUNTY	26,418,289,943		57,381,015,535	28,690,507,767	53,274,567,949

PERCENT OF INCREASE OVER LAST YEAR

8.60%

**MACOMB COUNTY EQUALIZATON
2015 REAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL AGRICULTURAL CLASS

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	-		-	-	
EASTPOINTE	-		-	-	
FRASER	-		-	-	
MEMPHIS	-		-	-	
MOUNT CLEMENS	-		-	-	
NEW BALTIMORE	-		-	-	
RICHMOND CITY	-		-	-	
ROSEVILLE	-		-	-	
ST. CLAIR SHORES	-		-	-	
STERLING HEIGHTS	-		-	-	
UTICA	-		-	-	
WARREN	-		-	-	
<u>TOWNSHIPS</u>					
ARMADA	25,130,100	37.53%	66,960,032	33,480,016	50,486,645
BRUCE	15,966,490	42.10%	37,925,154	18,962,577	31,973,329
CHESTERFIELD	7,065,200	48.89%	14,451,217	7,225,609	14,135,975
CLINTON	-		-	-	
HARRISON	-		-	-	-
GROSSE PTE SHRS.	-		-	-	
LENOX	38,506,500	46.83%	82,226,137	41,113,069	77,616,677
MACOMB	11,271,450	40.34%	27,941,125	13,970,563	22,614,007
RAY	32,899,822	43.67%	75,337,353	37,668,677	66,128,157
RICHMOND TWP.	27,715,639	40.50%	68,433,677	34,216,839	56,050,545
SHELBY	-		-	-	
WASHINGTON	15,267,800	45.18%	33,793,271	16,896,636	30,749,766
TOTAL COUNTY	173,823,001	42.70%	407,067,966	203,533,983	349,755,101

PERCENT OF INCREASE OVER LAST YEAR

17.09%

**MACOMB COUNTY EQUALIZATON
2015 REAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL COMMERCIAL CLASS

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	47,238,560	48.06%	98,290,803	49,145,402	94,797,660
EASTPOINTE	86,552,598	48.84%	177,216,622	88,608,311	174,197,059
FRASER	70,438,722	49.01%	143,723,163	71,861,582	141,010,736
MEMPHIS	2,909,610	47.28%	6,153,997	3,076,999	5,877,010
MOUNT CLEMENS	95,362,756	49.91%	191,069,437	95,534,719	193,028,961
NEW BALTIMORE	33,505,600	49.69%	67,429,261	33,714,631	67,497,991
RICHMOND CITY	37,309,100	48.04%	77,662,573	38,831,287	75,217,403
ROSEVILLE	265,342,852	49.62%	534,749,802	267,374,901	537,445,400
ST. CLAIR SHORES	208,166,900	47.94%	434,223,821	217,111,911	417,520,473
STERLING HEIGHTS	702,545,939	46.72%	1,503,737,027	751,868,514	1,416,881,517
UTICA	96,635,628	46.47%	207,952,718	103,976,359	193,628,571
WARREN	552,421,890	48.40%	1,141,367,541	570,683,771	1,104,853,311
<u>TOWNSHIPS</u>					
ARMADA	8,281,300	46.55%	17,790,118	8,895,059	16,785,000
BRUCE	18,177,970	48.74%	37,295,794	18,647,897	36,711,001
CHESTERFIELD	207,884,490	48.60%	427,745,864	213,872,932	422,622,379
CLINTON	677,868,000	48.01%	1,411,930,848	705,965,424	1,375,455,096
HARRISON	93,970,080	47.63%	197,291,791	98,645,896	188,728,363
GROSSE PTE SHRS.	-		-	-	
LENOX	49,951,000	48.58%	102,822,149	51,411,075	101,097,000
MACOMB	206,929,041	49.04%	421,959,708	210,979,854	414,862,098
RAY	8,307,746	49.43%	16,807,093	8,403,547	16,692,743
RICHMOND TWP.	4,896,080	47.05%	10,406,121	5,203,061	9,871,225
SHELBY	449,921,140	48.23%	932,865,727	466,432,864	903,358,155
WASHINGTON	106,011,200	48.78%	217,325,133	108,662,567	214,552,071
TOTAL COUNTY	4,030,628,202	48.11%	8,377,817,111	4,188,908,556	8,122,691,223

PERCENT OF INCREASE OVER LAST YEAR

3.93%

**MACOMB COUNTY EQUALIZATION
2015 REAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL INDUSTRIAL CLASS

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	18,619,330	47.63%	39,094,064	19,547,032	37,365,723
EASTPOINTE	1,858,120	42.62%	4,359,737	2,179,869	3,724,415
FRASER	73,847,886	45.12%	163,669,960	81,834,980	148,056,387
MEMPHIS	344,600	41.87%	823,116	411,558	693,958
MOUNT CLEMENS	27,054,506	45.95%	58,878,141	29,439,071	54,603,788
NEW BALTIMORE	11,386,000	43.41%	26,228,979	13,114,490	22,971,060
RICHMOND CITY	4,478,300	44.27%	10,115,880	5,057,940	8,981,855
ROSEVILLE	48,895,061	44.10%	110,873,154	55,436,577	98,002,294
ST. CLAIR SHORES	11,333,200	46.32%	24,467,185	12,233,593	22,709,641
STERLING HEIGHTS	354,805,100	47.80%	742,277,969	371,138,985	712,797,078
UTICA	1,724,439	42.41%	4,066,114	2,033,057	3,487,199
WARREN	557,876,810	48.50%	1,150,296,210	575,148,105	1,115,775,570
<u>TOWNSHIPS</u>					
ARMADA	13,283,700	45.48%	29,207,784	14,603,892	27,057,239
BRUCE	49,295,970	47.42%	103,957,408	51,978,704	99,738,047
CHESTERFIELD	125,088,550	44.91%	278,531,619	139,265,810	250,955,470
CLINTON	122,637,800	45.85%	267,476,118	133,738,059	245,934,503
HARRISON	25,507,460	46.24%	55,163,192	27,581,596	51,315,670
GROSSE PTE SHRS.	-		-	-	
LENOX	20,218,700	49.07%	41,200,393	20,600,197	40,850,688
MACOMB	51,570,600	46.08%	111,915,365	55,957,683	103,308,896
RAY	4,732,836	49.92%	9,480,841	4,740,421	9,508,100
RICHMOND TWP.	1,715,715	41.48%	4,136,246	2,068,123	3,475,810
SHELBY	166,937,750	46.02%	362,750,435	181,375,218	334,720,839
WASHINGTON	22,332,000	43.72%	51,079,597	25,539,799	44,911,600
TOTAL COUNTY	1,715,544,433	47.00%	3,650,049,507	1,825,024,754	3,440,945,830

PERCENT OF INCREASE OVER LAST YEAR

6.38%

**MACOMB COUNTY EQUALIZATION
2015 REAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL RESIDENTIAL CLASS

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	70,315,140	45.06%	156,047,803	78,023,901	141,214,940
EASTPOINTE	329,649,433	44.80%	735,824,627	367,912,314	659,920,387
FRASER	279,882,091	45.16%	619,756,623	309,878,312	568,866,822
MEMPHIS	13,434,990	46.55%	28,861,418	14,430,709	26,895,374
MOUNT CLEMENS	193,460,907	44.06%	439,085,127	219,542,564	388,223,222
NEW BALTIMORE	342,349,933	46.12%	742,302,543	371,151,272	691,037,988
RICHMOND CITY	126,584,900	45.51%	278,147,440	139,073,720	255,588,324
ROSEVILLE	498,090,561	45.07%	1,105,148,793	552,574,396	997,279,827
ST. CLAIR SHORES	1,312,601,900	44.70%	2,936,469,575	1,468,234,787	2,627,473,452
STERLING HEIGHTS	3,233,918,700	45.54%	7,101,270,751	3,550,635,375	6,558,467,445
UTICA	79,969,161	44.33%	180,395,130	90,197,565	161,936,501
WARREN	2,000,550,680	45.01%	4,444,680,471	2,222,340,236	4,005,574,491
<u>TOWNSHIPS</u>					
ARMADA	175,837,200	44.91%	391,532,398	195,766,199	355,701,485
BRUCE	361,917,295	46.11%	784,899,794	392,449,897	730,874,703
CHESTERFIELD	1,236,621,895	45.19%	2,736,494,567	1,368,247,284	2,498,438,158
CLINTON	2,005,639,600	45.69%	4,389,668,636	2,194,834,318	4,046,991,996
HARRISON	812,504,880	46.43%	1,749,956,666	874,978,333	1,626,501,040
GROSSE PTE SHRS	11,129,530	44.45%	25,038,313	12,519,156	22,294,798
LENOX	170,859,806	44.06%	387,788,938	193,894,469	342,822,031
MACOMB	3,078,970,957	46.36%	6,641,438,648	3,320,719,324	6,237,499,514
RAY	154,879,895	45.93%	337,208,567	168,604,284	311,026,620
RICHMOND TWP.	124,476,821	45.63%	272,796,014	136,398,007	249,703,744
SHELBY	2,724,379,812	45.64%	5,965,359,781	2,982,679,891	5,529,903,449
WASHINGTON	1,137,043,100	46.30%	2,455,816,631	1,227,908,315	2,280,413,334
TOTAL COUNTY	20,475,069,187	45.59%	44,905,989,254	22,452,994,627	41,314,649,645

PERCENT OF INCREASE OVER LAST YEAR

9.66%

**MACOMB COUNTY EQUALIZATION
2015 REAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL DEVELOPMENTAL CLASS

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	-		-	-	
EASTPOINTE	-		-	-	
FRASER	-		-	-	
MEMPHIS	-		-	-	
MOUNT CLEMENS	-		-	-	
NEW BALTIMORE	-		-	-	
RICHMOND CITY	-		-	-	
ROSEVILLE	-		-	-	
ST. CLAIR SHORES	-		-	-	
STERLING HEIGHTS	-		-	-	
UTICA	-		-	-	
WARREN	-		-	-	
<u>TOWNSHIPS</u>					
ARMADA	-		-	-	
BRUCE	-		-	-	-
CHESTERFIELD	-		-	-	-
CLINTON	-		-	-	-
HARRISON	-		-	-	-
GROSSE PTE SHRS.	-		-	-	-
LENOX	-		-	-	-
MACOMB	23,225,120	57.93%	40,091,697	20,045,849	46,526,150
RAY	-		-	-	-
RICHMOND TWP.	-		-	-	-
SHELBY	-		-	-	-
WASHINGTON	-		-	-	-
TOTAL COUNTY	23,225,120	57.93%	40,091,697	20,045,849	46,526,150

PERCENT OF INCREASE OVER LAST YEAR -13.69%

**MACOMB COUNTY EQUALIZATION
2015 PERSONAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL PERSONAL PROPERTY *

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	32,021,100	49.95%	64,105,043	32,052,522	64,470,676
EASTPOINTE	32,921,130	49.86%	66,026,543	33,013,272	65,842,263
FRASER	72,898,309	49.84%	146,252,424	73,126,212	146,386,553
MEMPHIS	1,021,100	50.00%	2,042,200	1,021,100	2,042,239
MOUNT CLEMENS	46,821,555	49.39%	94,802,673	47,401,337	94,009,148
NEW BALTIMORE	13,279,837	49.95%	26,588,359	13,294,180	26,573,983
RICHMOND CITY	8,293,000	49.77%	16,663,584	8,331,792	16,586,081
ROSEVILLE	108,356,470	50.00%	216,710,746	108,355,373	217,435,386
ST. CLAIR SHORES	59,584,700	49.34%	120,764,554	60,382,277	119,278,242
STERLING HEIGHTS	494,865,700	49.80%	993,613,432	496,806,716	994,009,827
UTICA	16,363,692	49.95%	32,757,596	16,378,798	32,935,305
WARREN	709,290,551	49.97%	1,419,369,073	709,684,537	1,420,651,066
<u>TOWNSHIPS</u>					
ARMADA	120,054,792	50.00%	240,112,072	120,056,036	240,710,295
BRUCE	84,117,870	49.92%	168,502,111	84,251,056	168,235,722
CHESTERFIELD	123,373,120	49.90%	247,247,880	123,623,940	247,304,575
CLINTON	180,852,500	49.95%	362,094,852	181,047,426	361,763,429
HARRISON	24,051,875	49.90%	48,200,306	24,100,153	48,229,817
GROSSE PTE SHRS.	127,950	50.00%	255,899	127,950	255,902
LENOX	38,131,700	49.92%	76,387,175	38,193,588	76,265,052
MACOMB	119,225,750	49.93%	238,774,380	119,387,190	239,086,449
RAY	19,336,054	49.99%	38,678,236	19,339,118	38,672,099
RICHMOND TWP.	41,623,131	50.00%	83,246,256	41,623,128	84,377,842
SHELBY	165,486,400	49.89%	331,709,107	165,854,554	330,980,330
WASHINGTON	99,605,920	49.94%	199,462,511	99,731,256	200,154,708
TOTAL COUNTY	2,611,704,206	49.90%	5,234,367,012	2,617,183,506	5,236,256,989

PERCENT OF INCREASE OVER LAST YEAR

0.21%

** The 2016 True Cash Values and percent change shown in this chart are overstated due to the recent legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filed with the local unit of government and approved by the Board of Review at its March session.*

**MACOMB COUNTY EQUALIZATION
2015 PERSONAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL COMMERCIAL PERSONAL PROPERTY

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	5,036,470	49.69%	10,135,782	5,067,891	10,501,397
EASTPOINTE	7,850,660	49.42%	15,885,593	7,942,797	15,701,320
FRASER	12,544,412	49.75%	25,214,898	12,607,449	25,083,808
MEMPHIS	86,770	50.00%	173,540	86,770	173,540
MOUNT CLEMENS	12,161,841	50.15%	24,250,929	12,125,465	24,679,060
NEW BALTIMORE	3,571,097	49.80%	7,170,878	3,585,439	7,156,507
RICHMOND CITY	4,746,700	49.99%	9,495,299	4,747,650	9,493,400
ROSEVILLE	38,457,140	49.92%	77,037,540	38,518,770	77,068,417
ST. CLAIR SHORES	25,099,800	49.32%	50,891,727	25,445,864	50,300,200
STERLING HEIGHTS	116,228,600	50.10%	231,993,214	115,996,607	230,064,529
UTICA	12,574,220	49.94%	25,178,654	12,589,327	25,356,362
WARREN	178,693,708	49.89%	358,175,402	179,087,701	354,129,425
<u>TOWNSHIPS</u>					
ARMADA	1,286,338	50.00%	2,572,676	1,286,338	2,950,993
BRUCE	3,716,090	48.27%	7,698,550	3,849,275	7,432,180
CHESTERFIELD	30,969,099	49.71%	62,299,535	31,149,768	61,735,683
CLINTON	73,456,300	50.12%	146,560,854	73,280,427	146,707,210
HARRISON	5,806,190	49.55%	11,717,841	5,858,921	11,614,703
GROSSE PTE SHRS.	400	50.00%	800	400	800
LENOX	5,553,300	49.45%	11,230,131	5,615,066	11,108,822
MACOMB	28,277,230	49.86%	56,713,257	28,356,629	56,295,500
RAY	1,702,516	49.91%	3,411,172	1,705,586	3,405,032
RICHMOND TWP.	886,735	50.00%	1,773,470	886,735	1,773,470
SHELBY	55,647,400	49.80%	111,741,767	55,870,884	112,056,786
WASHINGTON	12,409,440	49.50%	25,069,576	12,534,788	25,761,760
TOTAL COUNTY	636,762,456	49.89%	1,276,393,085	638,196,543	1,270,550,904

PERCENT OF INCREASE OVER LAST YEAR

0.23%

**MACOMB COUNTY EQUALIZATION
2015 PERSONAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL INDUSTRIAL PERSONAL PROPERTY *

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	20,981,110	50.00%	41,962,220	20,981,110	41,962,220
EASTPOINTE	1,042,090	50.00%	2,084,180	1,042,090	2,084,180
FRASER	54,790,520	49.85%	109,910,772	54,955,386	110,175,991
MEMPHIS	745,870	50.00%	1,491,740	745,870	1,491,740
MOUNT CLEMENS	26,647,524	48.87%	54,527,366	27,263,683	53,305,709
NEW BALTIMORE	4,650,500	50.00%	9,301,000	4,650,500	9,301,000
RICHMOND CITY	953,800	48.09%	1,983,365	991,683	1,907,600
ROSEVILLE	52,337,570	50.06%	104,549,680	52,274,840	105,243,454
ST. CLAIR SHORES	10,348,200	47.91%	21,599,249	10,799,625	20,704,682
STERLING HEIGHTS	317,386,250	49.66%	639,118,506	319,559,253	641,443,512
UTICA	350,119	50.00%	700,238	350,119	700,238
WARREN	456,642,781	50.00%	913,285,562	456,642,781	918,613,521
<u>TOWNSHIPS</u>					
ARMADA	6,135,819	49.99%	12,274,093	6,137,047	12,494,032
BRUCE	37,889,760	50.00%	75,779,520	37,889,760	75,779,520
CHESTERFIELD	70,083,967	49.95%	140,308,242	70,154,121	140,928,951
CLINTON	65,848,600	49.72%	132,438,858	66,219,429	131,961,122
HARRISON	7,131,785	50.03%	14,255,017	7,127,509	14,387,301
GROSSE PTE SHRS.	-		-	-	
LENOX	10,066,200	50.00%	20,132,400	10,066,200	20,132,400
MACOMB	40,938,170	49.90%	82,040,421	41,020,211	82,770,259
RAY	-		-	-	
RICHMOND TWP.	170,270	50.00%	340,540	170,270	337,369
SHELBY	65,623,750	49.89%	131,536,881	65,768,441	130,490,653
WASHINGTON	34,858,650	50.00%	69,717,300	34,858,650	69,717,300
TOTAL COUNTY	1,285,623,305	49.84%	2,579,337,150	1,289,668,575	2,585,932,754

PERCENT OF INCREASE OVER LAST YEAR 0.31%

** The 2016 True Cash Values and percent change shown in this chart are overstated due to the recent legislative changes for reporting exempt manufacturing personal property (EMPP). Final numbers will not be known until after exemption forms are timely filed with the local unit of government and approved by the Board of Review at its March session.*

**MACOMB COUNTY EQUALIZATION
2015 PERSONAL PROPERTY EQUALIZATION STUDY FOR 2016
RECAP OF THE 4018's**

TOTAL UTILITY PERSONAL PROPERTY

<u>UNIT</u>	<u>2015 ASSESSMENT</u>	<u>RATIO</u>	<u>2016 TRUE CASH VALUE</u>	<u>2016 50% OF TRUE CASH VALUE</u>	<u>ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2015)</u>
CENTER LINE	6,003,520	50.00%	12,007,041	6,003,521	12,007,059
EASTPOINTE	24,028,380	50.00%	48,056,770	24,028,385	48,056,763
FRASER	5,563,377	50.00%	11,126,754	5,563,377	11,126,754
MEMPHIS	188,460	50.00%	376,920	188,460	376,959
MOUNT CLEMENS	8,012,190	50.00%	16,024,378	8,012,189	16,024,379
NEW BALTIMORE	5,058,240	50.00%	10,116,481	5,058,241	10,116,476
RICHMOND CITY	2,592,500	50.00%	5,184,920	2,592,460	5,185,081
ROSEVILLE	17,561,760	50.00%	35,123,526	17,561,763	35,123,515
ST. CLAIR SHORES	24,136,700	50.00%	48,273,578	24,136,789	48,273,360
STERLING HEIGHTS	61,250,850	50.00%	122,501,712	61,250,856	122,501,786
UTICA	3,439,353	50.00%	6,878,704	3,439,352	6,878,705
WARREN	73,954,062	50.00%	147,908,109	73,954,055	147,908,120
<u>TOWNSHIPS</u>					
ARMADA	112,632,635	50.00%	225,265,303	112,632,652	225,265,270
BRUCE	42,512,020	50.00%	85,024,041	42,512,021	85,024,022
CHESTERFIELD	22,320,054	50.00%	44,640,103	22,320,052	44,639,941
CLINTON	41,547,600	50.00%	83,095,140	41,547,570	83,095,097
HARRISON	11,113,900	50.00%	22,227,448	11,113,724	22,227,813
GROSSE PTE SHRS.	127,550	50.00%	255,099	127,550	255,102
LENOX	22,512,200	50.00%	45,024,644	22,512,322	45,023,830
MACOMB	50,010,350	50.00%	100,020,702	50,010,351	100,020,690
RAY	17,633,538	50.00%	35,267,064	17,633,532	35,267,067
RICHMOND TWP.	40,566,126	50.00%	81,132,246	40,566,123	82,267,003
SHELBY	44,215,250	50.00%	88,430,459	44,215,230	88,432,891
WASHINGTON	52,337,830	50.00%	104,675,635	52,337,818	104,675,648
TOTAL COUNTY	689,318,445	50.00%	1,378,636,777	689,318,389	1,379,773,331

PERCENT OF INCREASE OVER LAST YEAR

0.00%

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Entire Macomb County

Year 2015 for 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	173,823,001				42.70%	407,067,966	AS
Commercial	4,030,628,202				48.11%	8,377,817,111	AS
Industrial	1,715,544,433				47.00%	3,650,049,507	AS Stratified
Residential	20,475,069,187				45.59%	44,905,989,254	SS
Timber-Cutover	0			0	0.00%	0	NC
Developmental	23,225,120				57.93%	40,091,697	AS
TOTAL REAL	26,418,289,943				46.04%	57,381,015,535	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County Macomb

City or Township Entire Macomb County

Year 2015 for 2016

Assessment Roll Classification		Sample			% Ratio Assm't to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	0			0		0	NC
Commercial	636,762,456				49.89%	1,276,393,085	AU
Industrial	1,285,623,305				49.84%	2,579,337,150	AU
Residential	0					0	NC
Utility	689,318,445				50.00%	1,378,636,777	RV
TOTAL PERSONAL	2,611,704,206				49.90%	5,234,367,012	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Center Line

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	47,238,560	29	5,894,890	2,833,070	48.06%	98,290,803	
Total Commercial	47,238,560	29			48.06%	98,290,803	AS
Industrial	9,859,530	8	1,211,457	553,590	45.70%	21,574,464	
	8,759,800	2	17,519,600	8,759,800	50.00%	17,519,600	
Total Industrial	18,619,330	10			47.63%	39,094,064	AS
Residential	70,315,140	137	See Form 2793 - 24 Month Study		45.06%	156,047,803	
Total Residential	70,315,140	137			45.06%	156,047,803	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	136,173,030	176			46.41%	293,432,670	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Center Line

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		1	37,337	20,000	53.57%		AU
		15	1,414,811	701,590	49.59%		RV
Total Commercial	5,036,470	16	1,452,148	721,590	49.69%	10,135,782	
Industrial							
		2	7,942,287	3,971,140	50.00%		RV
Total Industrial	20,981,110	2	7,942,287	3,971,140	50.00%	41,962,220	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	6,003,520	5	12,007,041	6,003,520	50.00%	12,007,041	RV
TOTAL - PERSONAL	32,021,100	23			49.95%	64,105,043	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Eastpointe

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	86,552,598	70	15,492,371	7,566,370	48.84%	177,216,622	
Total Commercial	86,552,598	70			48.84%	177,216,622	AS
Industrial	1,858,120	3	756,388	322,390	42.62%	4,359,737	
Total Industrial	1,858,120	3			42.62%	4,359,737	AS
Residential	329,649,433	1,007	See Form L-4017 - 24 Month Study		44.80%	735,824,627	
Total Residential	329,649,433	1,007			44.80%	735,824,627	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	418,060,151	1,080				917,400,986	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Eastpointe

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		9	879,692	400,240	45.50%		AU
		63	6,935,579	3,462,120	49.92%		RV
Total Commercial	7,850,660	72	7,815,271	3,862,360	49.42%	15,885,593	
Industrial					0.00%		AU
		3	1,344,709	672,350	50.00%		RV
Total Industrial	1,042,090	3	1,344,709	672,350	50.00%	2,084,180	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	24,028,380	6	48,056,770	24,028,380	50.00%	48,056,770	RV
TOTAL - PERSONAL	32,921,130	81			49.86%	66,026,543	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Fraser

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	70,438,722	35	19,142,705	9,381,700	49.01%	143,723,163	
Total Commercial	70,438,722	35			49.01%	143,723,163	AS
Industrial	73,847,886	29	13,387,686	6,041,112	45.12%	163,669,960	
Total Industrial	73,847,886	29			45.12%	163,669,960	AS
Residential	279,882,091	296	See Form L-4017 - 24 Month Study		45.16%	619,756,623	
Total Residential	279,882,091	296			45.16%	619,756,623	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	424,168,699	360			45.75%	927,149,746	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Fraser

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		10	1,366,939	662,465	48.46%		AU
		41	10,092,890	5,038,315	49.92%		RV
Total Commercial	12,544,412	51	11,459,829	5,700,780	49.75%	25,214,898	
Industrial		7	2,831,972	1,387,328	48.99%		AU
		26	18,612,066	9,302,066	49.98%		RV
Total Industrial	54,790,520	33	21,444,038	10,689,394	49.85%	109,910,772	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,563,377	3	11,126,754	5,563,377	50.00%	11,126,754	RV
TOTAL - PERSONAL	72,898,309	87			49.84%	146,252,424	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Memphis

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial (Macomb)	2,909,610	7	763,385	360,900	47.28%	6,153,997	
(St Clair)							
Total Commercial	2,909,610	7	763,385	360,900	47.28%	6,153,997	AS
Industrial (Macomb)	344,600	2	823,116	344,600	41.87%	823,116	
(St Clair)							
Total Industrial	344,600	2	823,116	344,600	41.87%	823,116	AS
Residential	13,434,990	19	1,914,799	891,400	46.55%	28,861,418	
Total Residential	13,434,990	19	1,914,799	891,400	46.55%	28,861,418	AS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	16,689,200	28				35,838,531	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) ___Lack of Sales forced estimate___
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Memphis

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial							AU
		1	90,698	45,350	50.00%		RV
Total Commercial	86,770	1	90,698	45,350	50.00%	173,540	
Industrial		0	0	0	0.00%		
		0	0	0	0.00%		RV
Total Industrial	745,870	0	1,491,740	745,870	50.00%	1,491,740	ES
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	188,460	1	241,691	120,850	50.00%	376,920	RV
TOTAL - PERSONAL	1,021,100	2			50.00%	2,042,200	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Mount Clemens

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	95,362,756	52	14,598,595	7,285,578	49.91%	191,069,437	
Total Commercial	95,362,756	52			49.91%	191,069,437	AS
Industrial	27,054,506	14	5,336,493	2,451,901	45.95%	58,878,141	
Total Industrial	27,054,506	14			45.95%	58,878,141	AS
Residential	193,460,907	287	See Form L-4017 - 24 Month Study		44.06%	439,085,127	
Total Residential	193,460,907	287			44.06%	439,085,127	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	315,878,169	353			45.84%	689,032,705	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Mount Clemens

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		5	1,840,655	935,935	50.85%		AU
		29	7,443,193	3,720,310	49.98%		RV
Total Commercial	12,161,841	34	9,283,848	4,656,245	50.15%	24,250,929	
Industrial		2	1,057,958	453,257	42.84%		AU
		7	5,640,648	2,820,324	50.00%		RV
Total Industrial	26,647,524	9	6,698,606	3,273,581	48.87%	54,527,366	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	8,012,190	4	16,024,378	8,012,190	50.00%	16,024,378	RV
TOTAL - PERSONAL	46,821,555	47			49.39%	94,802,673	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township New Baltimore

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	33,505,600	27	7,169,153	3,562,000	49.69%	67,429,261	
Total Commercial	33,505,600	27			49.69%	67,429,261	AS
Industrial	11,386,000	9	4,300,418	1,866,600	43.41%	26,228,979	
Total Industrial	11,386,000	9			43.41%	26,228,979	AS
Residential	342,349,933	267	See Form L-4017 - 24 Month Study		46.12%	742,302,543	
Total Residential	342,349,933	267			46.12%	742,302,543	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	387,241,533	303			46.32%	835,960,783	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township New Baltimore

Year 2015/2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		3	62,300	27,330	43.87%		AU
		16	3,163,549	1,579,300	49.92%		RV
Total Commercial	3,571,097	19	3,225,849	1,606,630	49.80%	7,170,878	
Industrial		1	232,427	116,230	50.01%		AU
		3	730,942	365,460	50.00%		RV
Total Industrial	4,650,500	4	963,369	481,690	50.00%	9,301,000	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,058,240	2	10,116,481	5,058,240	50.00%	10,116,481	RV
TOTAL - PERSONAL	13,279,837	25			49.95%	26,588,359	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township City of Richmond

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	37,309,100	25	6,390,692	3,070,100	48.04%	77,662,573	
Total Commercial	37,309,100	25			48.04%	77,662,573	AS
Industrial	4,478,300	3	2,162,678	957,400	44.27%	10,115,880	
Total Industrial	4,478,300	3			44.27%	10,115,880	AS
Residential	126,584,900	137	See Form L-4017 - 24 Month Study		45.51%	278,147,440	
Total Residential	126,584,900	137			45.51%	278,147,440	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	168,372,300	165			46.01%	365,925,893	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township City of Richmond

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		2	197,276	98,700	50.03%		AU
		9	2,574,350	1,286,800	49.99%		RV
Total Commercial	4,746,700	11	2,771,626	1,385,500	49.99%	9,495,299	
Industrial		1	345,658	164,600	47.62%		AU
		1	87,044	43,500	49.97%		
Total Industrial	953,800	2	432,702	208,100	48.09%	1,983,365	ES
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	2,592,500	4	5,184,920	2,592,500	50.00%	5,184,920	RV
TOTAL - PERSONAL	8,293,000	17			49.77%	16,663,584	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Roseville

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	265,342,852	67	39,846,838	19,771,910	49.62%	534,749,802	
Total Commercial	265,342,852	67			49.62%	534,749,802	AS
Industrial	48,895,061	17	9,043,002	3,987,931	44.10%	110,873,154	
Total Industrial	48,895,061	17			44.10%	110,873,154	AS
Residential	498,090,561	1,117	See Form L-4017 - 24 Month Study		45.07%	1,105,148,793	
Total Residential	498,090,561	1,117			45.07%	1,105,148,793	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	812,328,474	1,201			46.40%	1,750,771,749	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb City or Township Roseville Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		18	2,242,642	1,106,510	49.34%		AU
		102	25,364,381	12,675,870	49.98%		RV
Total Commercial	38,457,140	120	27,607,023	13,782,380	49.92%	77,037,540	
Industrial		8	7,232,474	3,636,730	50.28%		AU
		25	23,344,888	11,668,960	49.99%		RV
Total Industrial	52,337,570	33	30,577,362	15,305,690	50.06%	104,549,680	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	17,561,760	6	35,123,526	17,561,760	50.00%	35,123,526	RV
TOTAL - PERSONAL	108,356,470	159			50.00%	216,710,746	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township St. Clair Shores

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	208,166,900	69	24,889,363	11,931,500	47.94%	434,223,821	
Total Commercial	208,166,900	69			47.94%	434,223,821	AS
Industrial	11,333,200	15	7,726,601	3,579,200	46.32%	24,467,185	
Total Industrial	11,333,200	15			46.32%	24,467,185	AS
Residential	1,312,601,900	1,848	See Form L-4017 - 24 Month Study		44.70%	2,936,469,575	
Total Residential	1,312,601,900	1,848			44.70%	2,936,469,575	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	1,532,102,000	1,932			45.13%	3,395,160,581	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township St. Clair Shores

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		11	3,323,908	1,521,900	45.79%		AU
		100	19,387,019	9,679,500	49.93%		RV
Total Commercial	25,099,800	111	22,710,927	11,201,400	49.32%	50,891,727	
Industrial		1	2,037,318	664,500	32.62%		AU
		2	14,872,718	7,436,400	50.00%		RV
Total Industrial	10,348,200	3	16,910,036	8,100,900	47.91%	21,599,249	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	24,136,700	8	48,273,578	24,136,700	50.00%	48,273,578	RV
TOTAL - PERSONAL	59,584,700	122			49.34%	120,764,554	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Sterling Heights

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	702,545,939	58	28,566,774	13,344,973	46.72%	1,503,737,027	
Total Commercial	702,545,939	58			46.72%	1,503,737,027	AS
Industrial	168,567,000	54	25,636,150	11,918,700	46.49%	362,587,653	
	186,238,100	24	379,690,316	186,238,100	49.05%	379,690,316	
Total Industrial	354,805,100	78			47.80%	742,277,969	AS
Residential	3,233,918,700	2,912	See Form L-4017 - 24 Month Study		45.54%	7,101,270,751	
Total Residential	3,233,918,700	2,912			45.54%	7,101,270,751	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	4,291,269,739	3,048			45.91%	9,347,285,747	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Sterling Heights

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		42	8,153,984	4,129,500	50.64%		AU
		227	41,927,576	20,961,800	50.00%		RV
Total Commercial	116,228,600	269	50,081,560	25,091,300	50.10%	231,993,214	
Industrial		14	44,467,814	21,858,800	49.16%		AU
		56	66,900,556	33,451,650	50.00%		RV
Total Industrial	317,386,250	70	111,368,370	55,310,450	49.66%	639,118,506	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	61,250,850	12	122,501,712	61,250,850	50.00%	122,501,712	RV
TOTAL - PERSONAL	494,865,700	351			49.80%	993,613,432	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Utica

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	96,635,628	34	20,631,617	9,587,917	46.47%	207,952,718	
Total Commercial	96,635,628	34			46.47%	207,952,718	AS
Industrial	1,724,439	5	580,283	246,121	42.41%	4,066,114	
Total Industrial	1,724,439	5	580,283	246,121	42.41%	4,066,114	AS
Residential	79,969,161	107	See Form L-4017 - 24 Month Study		44.33%	180,395,130	
Total Residential	79,969,161	107			44.33%	180,395,130	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	178,329,228	146			45.44%	392,413,962	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb City or Township Utica Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		1	94,960	47,892	50.43%		AU
		29	5,185,007	2,588,688	49.93%		RV
Total Commercial	12,574,220	30	5,279,967	2,636,580	49.94%	25,178,654	
Industrial							AU
			700,238	350,119	50.00%		ES
Total Industrial	350,119		700,238	350,119	50.00%	700,238	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	3,439,353	4	6,878,704	3,439,353	50.00%	6,878,704	RV
TOTAL - PERSONAL	16,363,692	34			49.95%	32,757,596	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Warren

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	552,421,890	133	46,747,829	22,624,970	48.40%	1,141,367,541	
Total Commercial	552,421,890	133			48.40%	1,141,367,541	AS
Industrial	313,979,530	80	20,925,168	9,917,700	47.40%	662,404,072	
	243,897,280	21	487,892,138	243,897,280	49.99%	487,892,138	
Total Industrial	557,876,810	101			48.50%	1,150,296,210	AS
Residential	2,000,550,680	2,829	See Form L-4017 - 24 Month Study		45.01%	4,444,680,471	
Total Residential	2,000,550,680	2,829			45.01%	4,444,680,471	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	3,110,849,380	3,063			46.18%	6,736,344,222	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb City or Township Warren Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		45	4,633,047	2,259,764	48.77%		AU
		116	35,259,718	17,640,857	50.03%		RV
Total Commercial	178,693,708	161	39,892,765	19,900,621	49.89%	358,175,402	
Industrial		18	11,009,195	5,486,158	49.83%		AU
		109	558,069,849	279,045,309	50.00%		RV
Total Industrial	456,642,781	127	569,079,044	284,531,467	50.00%	913,285,562	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	73,954,062	23	147,908,109	73,954,062	50.00%	147,908,109	RV
TOTAL - PERSONAL	709,290,551	311			49.97%	1,419,369,073	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Armada Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	25,130,100	31	10,523,696	3,949,766	37.53%	66,960,032	
Total Agricultural	25,130,100	31			37.53%	66,960,032	AS
Commercial	8,281,300	14	2,896,728	1,348,407	46.55%	17,790,118	
Total Commercial	8,281,300	14			46.55%	17,790,118	AS
Industrial	13,283,700	11	4,299,204	1,955,100	45.48%	29,207,784	
Total Industrial	13,283,700	11			45.48%	29,207,784	AS
Residential	175,837,200	77	See L-4017 - 24 Month Study		44.91%	391,532,398	
Total Residential	175,837,200	77			44.91%	391,532,398	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	222,532,300	133			44.02%	505,490,332	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Armada Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		7	827,909	413,957	50.00%		RV
Total Commercial	1,286,338	7	827,909	413,957	50.00%	2,572,676	
Industrial		5	7,266,600	3,632,840	49.99%		RV
Total Industrial	6,135,819	5	7,266,600	3,632,840	49.99%	12,274,093	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	112,632,635	12	225,265,303	112,632,635	50.00%	225,265,303	RV
TOTAL - PERSONAL	120,054,792	24			50.00%	240,112,072	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Bruce Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	15,966,490	12	5,143,561	2,165,600	42.10%	37,925,154	
Total Agricultural	15,966,490	12			42.10%	37,925,154	AS
Commercial	18,177,970	17	3,512,371	1,711,770	48.74%	37,295,794	
Total Commercial	18,177,970	17			48.74%	37,295,794	AS
Industrial	29,484,340	14	7,551,027	3,460,990	45.83%	64,334,148	
	19,811,630	2	39,623,260	19,811,630	50.00%	39,623,260	
Total Industrial	49,295,970	16			47.42%	103,957,408	AS
Residential	361,917,295	238	See L-4017 - 24 Month Study		46.11%	784,899,794	
Total Residential	361,917,295	238			46.11%	784,899,794	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	445,357,725	283			46.20%	964,078,150	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Bruce Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		4	910,584	381,430	41.89%		AU
		16	3,405,964	1,702,040	49.97%		RV
Total Commercial	3,716,090	20	4,316,548	2,083,470	48.27%	7,698,550	
Industrial		2	868,492	433,040	49.86%		AU
		8	26,746,884	13,373,440	50.00%		RV
Total Industrial	37,889,760	10	27,615,376	13,806,480	50.00%	75,779,520	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	42,512,020	14	85,024,041	42,512,020	50.00%	85,024,041	RV
TOTAL - PERSONAL	84,117,870	44			49.92%	168,502,111	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Chesterfield Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	7,065,200	10	2,874,268	1,405,300	48.89%	14,451,217	AS
							SA
Total Agricultural	7,065,200	10			48.89%	14,451,217	
Commercial	207,884,490	55	24,881,614	12,093,590	48.60%	427,745,864	
Total Commercial	207,884,490	55			48.60%	427,745,864	AS
Industrial	125,088,550	30	10,653,306	4,784,750	44.91%	278,531,619	
Total Industrial	125,088,550	30			44.91%	278,531,619	AS
Residential	1,236,621,895	958	See L-4017 - 24 Month Study		45.19%	2,736,494,567	
Total Residential	1,236,621,895	958			45.19%	2,736,494,567	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	1,576,660,135	1,053			45.60%	3,457,223,267	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Chesterfield Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		10	3,441,909	1,669,411	48.50%		AU
		59	15,444,839	7,719,693	49.98%		RV
Total Commercial	30,969,099	69	18,886,748	9,389,104	49.71%	62,299,535	
Industrial		3	1,281,031	636,355	49.68%		AU
		20	38,665,138	19,317,011	49.96%		RV
Total Industrial	70,083,967	23	39,946,169	19,953,366	49.95%	140,308,242	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	22,320,054	13	44,640,103	22,320,054	50.00%	44,640,103	RV
TOTAL - PERSONAL	123,373,120	105			49.90%	247,247,880	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Clinton Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	677,868,000	115	72,835,834	34,970,824	48.01%	1,411,930,848	
Total Commercial	677,868,000	115			48.01%	1,411,930,848	AS
Industrial	122,637,800	59	28,187,741	12,923,620	45.85%	267,476,118	
Total Industrial	122,637,800	59			45.85%	267,476,118	AS
Residential	2,005,639,600	1,951	See Form L-4017 - 24 Month Study		45.69%	4,389,668,636	
Total Residential	2,005,639,600	1,951			45.69%	4,389,668,636	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	2,806,145,400	2,125			46.24%	6,069,075,602	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Clinton Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		36	9,791,799	4,961,200	50.67%		AU
		173	37,668,075	18,824,400	49.97%		RV
Total Commercial	73,456,300	209	47,459,874	23,785,600	50.12%	146,560,854	
Industrial		8	6,514,849	3,218,900	49.41%		AU
		28	23,873,753	11,890,300	49.80%		RV
Total Industrial	65,848,600	36	30,388,602	15,109,200	49.72%	132,438,858	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	41,547,600	14	83,095,140	41,547,600	50.00%	83,095,140	RV
TOTAL - PERSONAL	180,852,500	259			49.95%	362,094,852	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Harrison Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	93,970,080	39	23,047,567	10,976,815	47.63%	197,291,791	
Total Commercial	93,970,080	39	23,047,567	10,976,815	47.63%	197,291,791	AS
Industrial	25,507,460	24	9,821,989	4,541,620	46.24%	55,163,192	
Total Industrial	25,507,460	24			46.24%	55,163,192	AS
Residential	812,504,880	630	See Form L-4017 - 24 Month Study		46.43%	1,749,956,666	
Total Residential	812,504,880	630			46.43%	1,749,956,666	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	931,982,420	693			46.54%	2,002,411,649	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Harrison Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		3	1,718,364	828,960	48.24%		AU
		19	5,076,516	2,537,690	49.99%		RV
Total Commercial	5,806,190	22	6,794,880	3,366,650	49.55%	11,717,841	
Industrial		2	1,111,002	557,250	50.16%		AU
		9	4,310,405	2,155,230	50.00%		RV
Total Industrial	7,131,785	11	5,421,407	2,712,480	50.03%	14,255,017	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	11,113,900	2	22,227,448	11,113,900	50.00%	22,227,448	RV
TOTAL - PERSONAL	24,051,875	35			49.90%	48,200,306	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Grosse Pointe Shores

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial							
Total Commercial							NC
Industrial							
Total Industrial							NC
Residential	11,129,530	92	See Form 2793 - 24 Month Study		44.45%	25,038,313	
			Using Wayne county Sales Studies				
Total Residential	11,129,530	92			44.45%	25,038,313	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	11,129,530	92				25,038,313	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Grosse Pointe Shores

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial							ES
Total Commercial	400		800	400	50.00%	800	RV
Industrial							
Total Industrial	0		0	0		0	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	127,550	2	255,099	127,550	50.00%	255,099	RV
TOTAL - PERSONAL	127,950	2			50.00%	255,899	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Lenox Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	38,506,500	42	9,722,197	4,553,300	46.83%	82,226,137	AS
Total Agricultural	38,506,500	42			46.83%	82,226,137	
Commercial	49,951,000	25	10,079,624	4,896,900	48.58%	102,822,149	
Total Commercial	49,951,000	25			48.58%	102,822,149	AS
Industrial	11,179,000	11	6,074,946	2,937,300	48.35%	23,120,993	
	9,039,700	3	18,079,400	9,039,700	50.00%	18,079,400	
Total Industrial	20,218,700	14			49.07%	41,200,393	AS
Residential	170,859,806	114	See Form L-4017 - 24 Month Study		44.06%	387,788,938	
Total Residential	170,859,806	114			44.06%	387,788,938	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	279,536,006	195			45.52%	614,037,617	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Lenox Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		2	521,704	242,600	46.50%		AU
		16	2,880,142	1,439,600	49.98%		RV
Total Commercial	5,553,300	18	3,401,846	1,682,200	49.45%	11,230,131	
Industrial		1	169,953	85,000	50.01%		AU
		3	8,223,866	4,111,900	50.00%		RV
Total Industrial	10,066,200	4	8,393,819	4,196,900	50.00%	20,132,400	
Residential							NC
Total Residential						0	
Utilities							
Total Utilities	22,512,200	30	45,024,644	22,512,200	50.00%	45,024,644	RV
TOTAL - PERSONAL	38,131,700	52			49.92%	76,387,175	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Macomb Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	11,271,450	16	7,130,507	2,876,280	40.34%	27,941,125	
Total Agricultural	11,271,450	16			40.34%	27,941,125	AS
Commercial	206,929,041	35	35,350,963	17,334,760	49.04%	421,959,708	
Total Commercial	206,929,041	35			49.04%	421,959,708	AS
Industrial	51,570,600	45	31,577,618	14,550,790	46.08%	111,915,365	
Total Industrial	51,570,600	45			46.08%	111,915,365	AS
Residential	3,078,970,957	1,941	See Form L-4017 - 24 Month Study		46.36%	6,641,438,648	
Total Residential	3,078,970,957	1,941			46.36%	6,641,438,648	SS
Timber - Cutover							
Total TC							NC
Developmental	23,225,120	10	6,516,288	3,774,870	57.93%	40,091,697	
Total Developmental	23,225,120	10			57.93%	40,091,697	AS
TOTAL - REAL	3,371,967,168	2,047			46.55%	7,243,346,543	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Macomb Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		14	1,549,663	750,980	48.46%		AU
		73	16,826,848	8,410,820	49.98%		RV
Total Commercial	28,277,230	87	18,376,511	9,161,800	49.86%	56,713,257	
Industrial		2	566,475	280,360	49.49%		AU
		8	10,469,409	5,226,680	49.92%		RV
Total Industrial	40,938,170	10	11,035,884	5,507,040	49.90%	82,040,421	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	50,010,350	21	100,020,702	50,010,350	50.00%	100,020,702	RV
TOTAL - PERSONAL	119,225,750	118			49.93%	238,774,380	

SS Sales Study CS Combined Sales & AS Appraisal Study ES Estimated Values (Explain) _____
 NC None Classified Appraisal Study AU Audit _____
 NW New Class RA Reappraisal CT Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Ray Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	32,899,822	36	9,188,058	4,012,189	43.67%	75,337,353	AS
							SA
Total Agricultural	32,899,822	36			43.67%	75,337,353	
Commercial	8,307,746	12	2,191,505	1,083,276	49.43%	16,807,093	
Total Commercial	8,307,746	12			49.43%	16,807,093	AS
Industrial	4,732,836	7	937,682	468,055	49.92%	9,480,841	
Total Industrial	4,732,836	7			49.92%	9,480,841	AS
Residential	154,879,895	87	See Form L-4017 - 24 Month Study		45.93%	337,208,567	
Total Residential	154,879,895	87			45.93%	337,208,567	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							NC
TOTAL - REAL	200,820,299	142			45.76%	438,833,854	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Ray Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial							AU RV
		3	349,890	174,626	49.91%		
Total Commercial	1,702,516	3	349,890	174,626	49.91%	3,411,172	
Industrial					0.00%		NC
Total Industrial	0		0	0		0	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	17,633,538	24	35,267,064	17,633,538	50.00%	35,267,064	RV
TOTAL - PERSONAL	19,336,054	27			49.99%	38,678,236	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Richmond Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	27,715,639	41	10,580,228	4,285,080	40.50%	68,433,677	
Total Agricultural	27,715,639	41			40.50%	68,433,677	AS
Commercial	4,896,080	9	2,139,922	1,006,731	47.05%	10,406,121	
Total Commercial	4,896,080	9			47.05%	10,406,121	AS
Industrial	1,715,715	6	1,136,663	471,432	41.48%	4,136,246	
Total Industrial	1,715,715	6			41.48%	4,136,246	AS
Residential	124,476,821	64	See Form L-4017 - 24 Month Study		45.63%	272,796,014	
Total Residential	124,476,821	64			45.63%	272,796,014	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Developmental							AS
TOTAL - REAL	158,804,255	120			44.64%	355,772,058	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Richmond Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		5	470,973	235,488	50.00%		AU RV
Total Commercial	886,735	5	470,973	235,488	50.00%	1,773,470	
Industrial		2	337,378	168,689	50.00%		AU RV
Total Industrial	170,270	2	337,378	168,689	50.00%	340,540	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	40,566,126	17	81,132,246	40,566,126	50.00%	81,132,246	RV
TOTAL - PERSONAL	41,623,131	24			50.00%	83,246,256	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study RV Record Verification
 NC None Classified RA Reappraisal AU Audit ES Estimated Values (Explain) _____
 NW New Class

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Shelby Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	449,921,140	59	31,439,859	15,162,300	48.23%	932,865,727	
Total Commercial	449,921,140	59			48.23%	932,865,727	AS
Industrial	166,937,750	56	45,566,407	20,970,350	46.02%	362,750,435	
Total Industrial	166,937,750	56			46.02%	362,750,435	AS
Residential	2,724,379,812	1,741	See Form L-4017 - 24 Month Study		45.67%	5,965,359,781	
Total Residential	2,724,379,812	1,741			45.67%	5,965,359,781	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	3,341,238,702	1,856			46.02%	7,260,975,943	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Shelby Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		26	4,750,210	2,305,150	48.53%		AU
		119	46,429,144	23,182,050	49.93%		RV
Total Commercial	55,647,400	145	51,179,354	25,487,200	49.80%	111,741,767	
Industrial		6	7,398,974	3,653,700	49.38%		AU
		27	34,213,719	17,106,450	50.00%		RV
Total Industrial	65,623,750	33	41,612,693	20,760,150	49.89%	131,536,881	
Residential							NC
Total Residential	0	0				0	
Utilities							
Total Utilities	44,215,250	16	88,430,459	44,215,250	50.00%	88,430,459	RV
TOTAL - PERSONAL	165,486,400	194			49.89%	331,709,107	

SS Sales Study CS Combined Sales & AS Appraisal Study RV Record Verification
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property**

County Macomb

City or Township Washington Township

Year 2015 / 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	15,267,800	15	4,526,223	2,045,000	45.18%	33,793,271	
Total Agricultural	15,267,800	15			45.18%	33,793,271	AS
Commercial	106,011,200	43	24,349,567	11,877,400	48.78%	217,325,133	
Total Commercial	106,011,200	43			48.78%	217,325,133	AS
Industrial	22,332,000	15	5,500,446	2,404,600	43.72%	51,079,597	
Total Industrial	22,332,000	15			43.72%	51,079,597	AS
Residential	1,137,043,100	580	See Form L-4017 - 24 Month Study		46.30%	2,455,816,631	
Total Residential	1,137,043,100	580			46.30%	2,455,816,631	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	1,280,654,100	653			46.43%	2,758,014,632	

SS Sales Study CS Combined Sales & AS Appraisal Study SA State Assessed Only (DNR)
 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks:

**STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property**

County Macomb

City or Township Washington Township

Year 2015

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		8	1,392,840	650,810	46.73%		AU
		41	9,193,493	4,589,160	49.92%		RV
Total Commercial	12,409,440	49	10,586,333	5,239,970	49.50%	25,069,576	
Industrial		1	402,577	201,290	50.00%		AU
		4	2,141,253	1,070,630	50.00%		RV
Total Industrial	34,858,650	5	2,543,830	1,271,920	50.00%	69,717,300	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	52,337,830	20	104,675,635	52,337,830	50.00%	104,675,635	RV
TOTAL - PERSONAL	99,605,920	74			49.94%	199,462,511	

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 NC None Classified Appraisal Study AU Audit ES Estimated Values (Explain) _____
 NW New Class RA Reappraisal TR Class Transfer

Remarks: