



2016 for 2017 EQUALIZATION STUDY



Prepared by:

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



Mark A. Hackel
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November 30, 2016

David Flynn, Chairman
Macomb County board of Commissioners
One South Main Street, 9th Floor
Mount Clemens, MI 48043

RE: 2016 Equalization Study for 2017 Values

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, 2016, in compliance with the Michigan Department of Treasury, State Tax Commission General Rules, R 209.41(5). Due to the current market condition 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 question 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



MEMORANDUM

DATE: 11/30/2016

TO: Office of County Executive

FROM: Kristen M. Sieloff
Equalization Director

RE: REQUEST APPROVAL / ADOPTION OF
2016 Equalization Study Resolution for 2017 Values

SUBJECT:

2016 Equalization Study Resolution for 2017 Values for December 8, 2016 Finance Committee meeting

PURPOSE / JUSTIFICATION:

The purpose of the recommended action is to request the Executive submit to the Board for approval/adoption of the study.

FISCAL IMPACT / FINANCING:

There is no impact on the County General Fund. This study provides preliminary changes to property tax assessments for 2017.

FACTS AND PROVISION / LEGAL REQUIREMENTS (If applicable):

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

IMPACT ON CURRENT SERVICES (PROJECTS):

N/A



MACOMB COUNTY, MICHIGAN

Resolution Number:

Full Board Meeting Date:

12/08/2016

RESOLUTION

Resolution to:

Approve the 2016 Equalization Study as submitted by the Equalization Department

Introduced By:

Fred Miller, Chair - Finance Committee

Additional Background Information (If Needed):

A copy of the 2016 Equalization Study is being sent in electronic form with this transmission.

Committee

Meeting Date

Finance Committee

12/08/2016

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)

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL REAL and PERSONAL PROPERTY*

Government Unit	2016 Assessment	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities				
Center Line	168,519,740	356,101,512	178,050,756	338,571,324
Eastpointe	494,514,870	1,057,692,236	528,846,118	994,304,784
Fraser	501,945,744	1,068,739,246	534,369,623	1,012,521,050
Memphis	19,605,958	42,656,466	21,328,233	39,502,969
Mount Clemens	367,336,867	778,191,683	389,095,842	740,722,159
New Baltimore	427,247,350	898,224,631	449,112,315	864,059,735
Richmond	191,251,200	411,334,812	205,667,406	386,081,136
Roseville	964,805,268	2,069,402,540	1,034,701,270	1,931,683,328
St. Clair Shores	1,758,913,800	3,764,763,805	1,882,381,903	3,522,696,763
Sterling Heights	4,949,191,377	10,454,969,323	5,227,484,662	9,999,782,037
Utica	213,360,179	448,094,011	224,047,006	427,689,119
Warren	3,780,610,435	7,952,367,397	3,976,183,699	7,562,622,470
Townships				
Armada	354,793,797	731,558,957	365,779,479	709,036,002
Bruce	532,406,795	1,124,693,966	562,346,983	1,070,267,471
Chesterfield	1,813,695,328	3,797,198,590	1,898,599,295	3,674,497,510
Clinton	3,182,860,200	6,724,381,344	3,362,190,672	6,419,579,603
Harrison	1,027,287,350	2,121,551,070	1,060,775,535	2,056,627,285
Grosse Pte Shores	12,656,110	27,465,944	13,732,972	25,312,252
Lenox	343,332,089	712,066,763	356,033,381	693,581,306
Macomb	3,778,593,665	7,887,912,289	3,943,956,145	7,620,409,681
Ray	238,398,570	494,922,602	247,461,301	480,275,644
Richmond	210,508,018	439,344,416	219,672,208	424,010,020
Shelby	3,775,777,595	7,908,524,155	3,954,262,077	7,615,156,918
Washington	1,498,474,180	3,143,916,941	1,571,958,470	3,007,541,695
Total County	30,606,086,485	64,416,074,700	32,208,037,350	61,616,532,261

Percent Increase over Last Year 5.23%

** The 2017 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 filled with the local unit of government and approved by the Board of Review at its March session.*

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL REAL PROPERTY

Government Unit	2016 Assessment	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities				
Center Line	146,058,820	311,075,663	155,537,832	293,594,535
Eastpointe	455,643,780	979,957,536	489,978,768	916,342,823
Fraser	458,694,115	982,242,983	491,121,491	925,746,374
Memphis	18,301,958	40,048,466	20,024,233	36,894,969
Mount Clemens	342,600,276	728,718,503	364,359,252	691,058,507
New Baltimore	415,433,100	874,562,998	437,281,499	840,403,020
Richmond	182,197,700	393,182,294	196,591,147	367,916,244
Roseville	875,059,578	1,889,809,952	944,904,976	1,752,135,813
St. Clair Shores	1,702,010,100	3,650,961,822	1,825,480,911	3,407,945,692
Sterling Heights	4,659,209,727	9,874,873,685	4,937,436,843	9,418,766,448
Utica	197,594,373	416,285,448	208,142,724	396,130,131
Warren	3,374,781,267	7,140,778,706	3,570,389,353	6,750,196,355
Townships				
Armada	253,076,700	528,092,582	264,046,291	505,601,146
Bruce	485,584,065	1,031,007,054	515,503,527	976,385,149
Chesterfield	1,720,557,890	3,610,910,310	1,805,455,155	3,487,758,311
Clinton	3,035,289,600	6,428,819,055	3,214,409,528	6,124,454,897
Harrison	1,006,528,110	2,079,950,831	1,039,975,416	2,015,016,104
Grosse Pte Shores	12,519,820	27,193,354	13,596,677	25,039,673
Lenox	304,751,489	634,197,556	317,098,778	616,282,460
Macomb	3,676,205,785	7,682,962,629	3,841,481,315	7,415,387,448
Ray	218,687,470	455,500,327	227,750,163	440,844,441
Richmond	177,139,981	372,607,940	186,303,970	357,273,952
Shelby	3,636,490,225	7,629,880,080	3,814,940,040	7,335,968,834
Washington	1,401,809,110	2,950,490,902	1,475,245,451	2,813,943,422
Total County	28,756,225,039	60,714,110,677	30,357,055,338	57,911,086,748

Percent Increase over Last Year

5.57%

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL AGRICULTURAL CLASS

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line					
Eastpointe					
Fraser					
Memphis					
Mount Clemens					
New Baltimore					
Richmond					
Roseville					
St. Clair Shores					
Sterling Heights					
Utica					
Warren					
Townships					
Armada	32,438,100	49.84%	65,084,470	32,542,235	65,451,681
Bruce	17,914,020	46.55%	38,483,394	19,241,697	36,287,051
Chesterfield	6,947,750	49.49%	14,038,695	7,019,348	13,902,714
Clinton					
Harrison					
Grosse Pte Shores					
Lenox	40,667,389	49.33%	82,439,467	41,219,734	81,478,258
Macomb	23,245,610	47.42%	49,020,687	24,510,344	46,545,012
Ray	37,489,070	47.46%	78,990,877	39,495,439	75,130,744
Richmond	34,051,071	48.92%	69,605,623	34,802,812	69,026,597
Shelby	-		-	-	
Washington	15,618,700	45.38%	34,417,585	17,208,793	31,279,624
Total County	208,371,710		432,080,798	216,040,399	419,101,681

Percent Increase over Last Year 3.68%

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL COMMERCIAL CLASS

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line	48,937,280	48.89%	100,096,707	50,048,354	98,369,150
Eastpointe	87,522,030	49.15%	178,071,272	89,035,636	177,189,292
Fraser	71,363,059	48.36%	147,566,292	73,783,146	143,540,469
Memphis	3,692,500	47.45%	7,781,876	3,890,938	7,535,528
Mount Clemens	96,014,513	49.00%	195,947,986	97,973,993	193,212,204
New Baltimore	33,266,200	49.29%	67,490,769	33,745,385	66,885,284
Richmond	38,587,900	48.34%	79,826,024	39,913,012	77,406,120
Roseville	267,322,764	48.06%	556,227,141	278,113,571	535,717,505
St. Clair Shores	220,273,300	48.93%	450,180,462	225,090,231	441,272,320
Sterling Heights	763,036,127	47.50%	1,606,391,846	803,195,923	1,528,608,971
Utica	105,712,661	49.33%	214,296,900	107,148,450	211,957,508
Warren	574,574,110	48.61%	1,182,008,044	591,004,022	1,149,282,404
Townships					
Armada	9,403,100	49.86%	18,859,005	9,429,503	19,025,452
Bruce	17,881,418	49.26%	36,300,077	18,150,039	36,042,596
Chesterfield	215,826,150	49.02%	440,281,824	220,140,912	432,720,861
Clinton	715,530,400	48.15%	1,486,044,444	743,022,222	1,437,280,114
Harrison	99,018,110	49.80%	198,831,546	99,415,773	198,196,937
Grosse Pte Shores	-		-	-	
Lenox	51,567,300	49.53%	104,113,265	52,056,633	103,202,850
Macomb	217,460,010	48.59%	447,540,667	223,770,334	436,900,904
Ray	7,755,300	49.94%	15,529,235	7,764,618	15,564,233
Richmond	5,082,166	48.95%	10,382,362	5,191,181	10,309,287
Shelby	480,039,500	46.38%	1,035,014,015	517,507,008	968,317,228
Washington	111,198,000	47.69%	233,168,379	116,584,190	224,659,691
Total County	4,241,063,898		8,811,950,138	4,405,975,069	8,513,196,908

Percent Increase over Last Year 3.89%

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL INDUSTRIAL CLASS

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line	19,597,340	48.77%	40,183,186	20,091,593	39,380,769
Eastpointe	2,158,030	48.98%	4,405,941	2,202,971	4,359,737
Fraser	80,544,632	48.95%	164,544,703	82,272,352	163,600,695
Memphis	370,400	49.83%	743,327	371,664	745,164
Mount Clemens	29,385,246	46.09%	63,756,229	31,878,115	58,880,199
New Baltimore	13,172,800	49.47%	26,627,855	13,313,928	26,695,584
Richmond	5,042,800	49.06%	10,278,842	5,139,421	10,115,880
Roseville	56,237,733	47.01%	119,629,298	59,814,649	112,614,510
St. Clair Shores	11,586,600	48.00%	24,138,750	12,069,375	23,230,974
Sterling Heights	379,166,900	46.22%	820,352,445	410,176,223	758,678,022
Utica	1,942,654	49.45%	3,928,522	1,964,261	3,889,031
Warren	578,180,810	47.79%	1,209,836,388	604,918,194	1,156,545,592
Townships					
Armada	14,361,500	48.25%	29,764,767	14,882,384	28,800,560
Bruce	52,998,060	48.90%	108,380,491	54,190,246	106,850,105
Chesterfield	137,029,325	48.46%	282,767,901	141,383,951	276,834,989
Clinton	135,126,600	46.97%	287,687,034	143,843,517	272,778,609
Harrison	27,583,470	47.40%	58,192,975	29,096,488	55,244,426
Grosse Pte Shores					
Lenox	20,116,800	49.21%	40,879,496	20,439,748	40,853,134
Macomb	55,135,960	48.78%	113,029,848	56,514,924	110,699,565
Ray	5,056,300	47.00%	10,758,085	5,379,043	10,163,253
Richmond	2,049,287	49.42%	4,146,675	2,073,338	4,136,246
Shelby	176,490,450	47.07%	374,953,155	187,476,578	356,250,204
Washington	24,975,100	49.77%	50,181,033	25,090,517	50,639,643
Total County	1,828,308,797		3,849,166,946	1,924,583,473	3,671,986,891

Percent Increase over Last Year

5.27%

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL RESIDENTIAL CLASS

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line	77,524,200	45.39%	170,795,770	85,397,885	155,844,616
Eastpointe	365,963,720	45.89%	797,480,323	398,740,161	734,793,794
Fraser	306,786,424	45.78%	670,131,988	335,065,994	618,605,210
Memphis	14,239,058	45.17%	31,523,263	15,761,632	28,614,277
Mount Clemens	217,200,517	46.31%	469,014,288	234,507,144	438,966,104
New Baltimore	368,994,100	47.28%	780,444,374	390,222,187	746,822,152
Richmond	138,567,000	45.72%	303,077,428	151,538,714	280,394,244
Roseville	551,499,081	45.43%	1,213,953,513	606,976,757	1,103,803,798
St. Clair Shores	1,470,150,200	46.28%	3,176,642,610	1,588,321,305	2,943,442,398
Sterling Heights	3,517,006,700	47.22%	7,448,129,394	3,724,064,697	7,131,479,455
Utica	89,939,058	45.41%	198,060,026	99,030,013	180,283,592
Warren	2,222,026,347	46.79%	4,748,934,274	2,374,467,137	4,444,368,359
Townships					
Armada	196,874,000	47.51%	414,384,340	207,192,170	392,323,453
Bruce	396,790,567	46.80%	847,843,092	423,921,546	797,205,397
Chesterfield	1,360,754,665	47.35%	2,873,821,890	1,436,910,945	2,764,299,747
Clinton	2,184,632,600	46.93%	4,655,087,577	2,327,543,789	4,414,396,174
Harrison	879,926,530	48.27%	1,822,926,310	911,463,155	1,761,574,741
Grosse Pte Shores	12,519,820	46.04%	27,193,354	13,596,677	25,039,673
Lenox	192,400,000	47.30%	406,765,328	203,382,664	390,748,218
Macomb	3,380,364,205	47.79%	7,073,371,427	3,536,685,714	6,821,241,967
Ray	168,386,800	48.08%	350,222,130	175,111,065	339,986,211
Richmond	135,957,457	47.13%	288,473,280	144,236,640	273,801,822
Shelby	2,979,960,275	47.91%	6,219,912,910	3,109,956,455	6,011,401,402
Washington	1,250,017,310	47.48%	2,632,723,905	1,316,361,952	2,507,364,464
Total County	22,478,480,634	47.20%	47,620,912,795	23,810,456,397	45,306,801,268

Percent Increase over Last Year

5.93%

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL DEVELOPMENTAL CLASS

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line					
Eastpointe					
Fraser					
Memphis					
Mount Clemens					
New Baltimore					
Richmond					
Roseville					
St. Clair Shores					
Sterling Heights					
Utica					
Warren					
Townships					
Armada					
Bruce					
Chesterfield					
Clinton					
Harrison					
Grosse Pte Shores					
Lenox					
Macomb					
Ray					
Richmond					
Shelby					
Washington					
Total County					

Percent Increase over Last Year

0.00%

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL PERSONAL PROPERTY*

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line	22,460,920	49.88%	45,025,849	22,512,925	44,976,789
Eastpointe	38,871,090	50.00%	77,734,700	38,867,350	77,961,961
Fraser	43,251,629	50.00%	86,496,263	43,248,132	86,774,676
Memphis	1,304,000	50.00%	2,608,000	1,304,000	2,608,000
Mount Clemens	24,736,591	50.00%	49,473,180	24,736,590	49,663,652
New Baltimore	11,814,250	49.93%	23,661,633	11,830,817	23,656,715
Richmond	9,053,500	49.87%	18,152,518	9,076,259	18,164,892
Roseville	89,745,690	49.97%	179,592,588	89,796,294	179,547,515
St. Clair Shores	56,903,700	50.00%	113,801,983	56,900,992	114,751,071
Sterling Heights	289,981,650	49.99%	580,095,638	290,047,819	581,015,589
Utica	15,765,806	49.56%	31,808,563	15,904,282	31,558,988
Warren	405,829,168	50.00%	811,588,691	405,794,346	812,426,115
Townships					
Armada	101,717,097	49.99%	203,466,375	101,733,188	203,434,856
Bruce	46,822,730	49.98%	93,686,912	46,843,456	93,882,322
Chesterfield	93,137,438	50.00%	186,288,280	93,144,140	186,739,199
Clinton	147,570,600	49.93%	295,562,289	147,781,145	295,124,706
Harrison	20,759,240	49.90%	41,600,239	20,800,120	41,611,181
Grosse Pte Shores	136,290	50.00%	272,590	136,295	272,579
Lenox	38,580,600	49.55%	77,869,207	38,934,604	77,298,846
Macomb	102,387,880	49.96%	204,949,660	102,474,830	205,022,233
Ray	19,711,100	50.00%	39,422,275	19,711,138	39,431,203
Richmond	33,368,037	50.00%	66,736,476	33,368,238	66,736,068
Shelby	139,287,370	49.99%	278,644,075	139,322,038	279,188,084
Washington	96,665,070	49.98%	193,426,039	96,713,020	193,598,273
Total County	1,849,861,446	49.97%	3,701,964,023	1,850,982,012	3,705,445,513

Percent Increase over Last Year 0.06%

** The 2017 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 filled with the local unit of government and approved by the Board of Review at its March session.*

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL COMMERCIAL PERSONAL PROPERTY

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line	4,403,820	49.83%	8,837,688	4,418,844	8,862,588
Eastpointe	9,363,030	50.02%	18,718,573	9,359,287	18,945,831
Fraser	13,067,296	49.96%	26,155,516	13,077,758	26,265,921
Memphis	144,600	50.00%	289,200	144,600	289,200
Mount Clemens	10,410,522	50.00%	20,821,044	10,410,522	20,758,768
New Baltimore	3,512,630	49.97%	7,029,478	3,514,739	7,053,474
Richmond	5,440,700	49.74%	10,938,279	5,469,140	10,883,577
Roseville	40,491,590	49.93%	81,096,715	40,548,358	81,112,961
St. Clair Shores	26,893,700	50.00%	53,787,400	26,893,700	54,528,994
Sterling Heights	111,827,650	49.99%	223,700,040	111,850,020	223,208,882
Utica	11,393,873	49.40%	23,064,520	11,532,260	22,815,124
Warren	174,114,777	50.01%	348,159,922	174,079,961	348,997,348
Townships					
Armada	1,990,132	49.63%	4,009,938	2,004,969	3,980,264
Bruce	3,304,410	49.85%	6,628,706	3,314,353	6,845,681
Chesterfield	33,508,789	49.99%	67,030,984	33,515,492	67,408,547
Clinton	71,919,100	49.85%	144,271,013	72,135,507	143,493,815
Harrison	5,350,330	49.71%	10,763,086	5,381,543	10,797,841
Grosse Pte Shores	14,080	50.00%	28,160	14,080	28,160
Lenox	6,176,900	49.62%	12,448,408	6,224,204	12,491,202
Macomb	29,531,110	49.86%	59,228,059	29,614,030	59,228,058
Ray	2,499,600	50.00%	4,999,200	2,499,600	5,008,215
Richmond	816,775	50.00%	1,633,550	816,775	1,633,550
Shelby	59,041,020	49.97%	118,152,932	59,076,466	118,556,265
Washington	13,273,790	49.82%	26,643,497	13,321,749	26,815,738
Total County	638,490,224		1,278,435,908	639,217,954	1,280,010,004

Percent Increase over Last Year 0.11%

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL INDUSTRIAL PERSONAL PROPERTY*

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line	12,287,440	49.85%	24,648,826	12,324,413	24,574,880
Eastpointe	608,030	50.00%	1,216,060	608,030	1,216,060
Fraser	23,278,203	50.03%	46,528,489	23,264,245	46,696,495
Memphis	916,800	50.00%	1,833,600	916,800	1,833,600
Mount Clemens	5,465,402	50.00%	10,930,804	5,465,402	11,183,552
New Baltimore	2,765,090	49.74%	5,559,087	2,779,544	5,530,180
Richmond	702,400	50.40%	1,393,651	696,826	1,460,595
Roseville	30,725,000	50.01%	61,437,712	30,718,856	61,376,348
St. Clair Shores	2,314,100	50.06%	4,622,653	2,311,327	4,830,099
Sterling Heights	109,448,750	49.98%	218,985,094	109,492,547	220,396,195
Utica	173,254	50.00%	346,508	173,254	346,508
Warren	153,630,276	50.00%	307,260,552	153,630,276	307,260,552
Townships					
Armada	1,570,754	49.96%	3,144,023	1,572,012	3,142,137
Bruce	8,972,230	49.94%	17,966,019	8,983,010	17,944,460
Chesterfield	36,642,857	50.00%	73,285,714	36,642,857	73,359,073
Clinton	29,117,300	50.01%	58,222,955	29,111,478	58,562,551
Harrison	3,441,340	49.86%	6,902,006	3,451,003	6,878,552
Grosse Pte Shores	-	-	-	-	-
Lenox	9,353,400	48.41%	19,321,215	9,660,608	18,706,800
Macomb	20,118,000	49.99%	40,244,049	20,122,025	40,316,633
Ray	-	-	-	-	-
Richmond	147,805	49.93%	296,024	148,012	295,610
Shelby	31,557,800	50.00%	63,115,600	31,557,800	63,254,760
Washington	30,935,170	50.00%	61,870,340	30,935,170	61,870,340
Total County	514,171,401		1,029,130,981	514,565,491	1,031,035,980

Percent Increase over Last Year 0.08%

** The 2017 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 filled with the local unit of government and approved by the Board of Review at its March session.*

**2016 EQUALIZATION STUDY FOR 2017 VALUES
- RECAP OF L-4018's -**

TOTAL UTILITY PERSONAL PROPERTY

Government Unit	2016 Assessment	Ratio	2017 True Cash Value	2017 50% of True Cash Value	Previous Year Ending True Cash Value (2016 L-4023)
Cities					
Center Line	5,769,660	50.00%	11,539,335	5,769,668	11,539,321
Eastpointe	28,900,030	50.00%	57,800,067	28,900,034	57,800,070
Fraser	6,906,130	50.00%	13,812,258	6,906,129	13,812,260
Memphis	242,600	50.00%	485,200	242,600	485,200
Mount Clemens	8,860,667	50.00%	17,721,332	8,860,666	17,721,332
New Baltimore	5,536,530	50.00%	11,073,068	5,536,534	11,073,061
Richmond	2,910,400	50.00%	5,820,588	2,910,294	5,820,720
Roseville	18,529,100	50.00%	37,058,161	18,529,081	37,058,206
St. Clair Shores	27,695,900	50.00%	55,391,930	27,695,965	55,391,978
Sterling Heights	68,705,250	50.00%	137,410,504	68,705,252	137,410,512
Utica	4,198,679	50.00%	8,397,535	4,198,768	8,397,356
Warren	78,084,115	50.00%	156,168,217	78,084,109	156,168,215
Townships					
Armada	98,156,211	50.00%	196,312,414	98,156,207	196,312,455
Bruce	34,546,090	50.00%	69,092,187	34,546,094	69,092,181
Chesterfield	22,985,792	50.00%	45,971,582	22,985,791	45,971,579
Clinton	46,534,200	50.00%	93,068,321	46,534,161	93,068,340
Harrison	11,967,570	50.00%	23,935,147	11,967,574	23,934,788
Grosse Pte Shores	122,210	50.00%	244,430	122,215	244,419
Lenox	23,050,300	50.00%	46,099,584	23,049,792	46,100,844
Macomb	52,738,770	50.00%	105,477,552	52,738,776	105,477,542
Ray	17,211,500	50.00%	34,423,075	17,211,538	34,422,988
Richmond	32,403,457	50.00%	64,806,902	32,403,451	64,806,908
Shelby	48,688,550	50.00%	97,375,543	48,687,772	97,377,059
Washington	52,456,110	50.00%	104,912,202	52,456,101	104,912,195
Total County	697,199,821		1,394,397,134	697,198,567	1,394,399,529

Percent Increase over Last Year 0.00%

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

County Macomb

City or Township Entire Macomb County

Year 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	208,371,710				48.23%	432,080,798	AS
Commercial	4,241,063,898				48.13%	8,811,950,138	AS
Industrial	1,828,308,797				47.50%	3,849,166,946	AS
Residential	22,478,480,634				47.20%	47,620,912,795	SS
Timber-Cutover	0				0.00%	0	NC
Developmental	0				0.00%	0	NC
TOTAL REAL	28,756,225,039				47.36%	60,714,110,677	

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:

ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County Macomb

City or Township Entire Macomb County

Year 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	638,490,224				0.00%	1,278,435,908	AU
Industrial	514,171,401				0.00%	1,029,130,981	AU
Residential	0					0	NC
Utility	697,199,821				0.00%	1,394,397,134	RV
TOTAL PERSONAL	1,849,861,446				49.97%	3,701,964,023	

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 Center Line

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	48,937,280	45	8,399,726	4,106,210	48.89%	100,096,707	AS
Total Commercial	48,937,280	45			48.89%	100,096,707	2.22%
Industrial	19,597,340	7	731,582	356,790	48.77%	40,183,186	AS
Total Industrial	19,597,340	7			48.77%	40,183,186	2.46%
Residential	77,524,200	171	See Form L-4017 - 24 Month Study		45.39%	170,795,770	SS
Total Residential	77,524,200	171			45.39%	170,795,770	9.22%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	146,058,820	223			46.95%	311,075,663	

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 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	1,068,917	523,110	48.94%		AU
		26	5,397,636	2,698,890	50.00%		RV
Total Commercial	4,403,820	29	6,466,553	3,222,000	49.83%	8,837,688	
Industrial		1	698,475	349,240	50.00%		AU
		12	26,433,541	13,176,340	49.85%		RV
Total Industrial	12,287,440	13	27,132,016	13,525,580	49.85%	24,648,826	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,769,660	5	11,539,335	5,769,660	50.00%	11,539,335	RV
TOTAL - PERSONAL	22,460,920	47			49.88%	45,025,849	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	87,522,030	52	12,898,771	6,339,440	49.15%	178,071,272	AS
Total Commercial	87,522,030	52			49.15%	178,071,272	1.70%
Industrial	2,158,030	5	1,430,024	700,420	48.98%	4,405,941	AS
Total Industrial	2,158,030	5			48.98%	4,405,941	2.04%
Residential	365,963,720	926	See Form L-4017 - 24 Month Study		45.89%	797,480,323	SS
Total Residential	365,963,720	926			45.89%	797,480,323	8.22%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	455,643,780	983				979,957,536	

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 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		2	328,863	164,130	49.91%		AU
		49	6,498,205	3,250,930	50.03%		RV
Total Commercial	9,363,030	51	6,827,068	3,415,060	50.02%	18,718,573	
Industrial					0.00%		
		2	671,272	335,640	50.00%		RV
Total Industrial	608,030	2	671,272	335,640	50.00%	1,216,060	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	28,900,030	6	57,800,067	28,900,030	50.00%	57,800,067	RV
TOTAL - PERSONAL	38,871,090	59			50.00%	77,734,700	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	71,363,059	38	18,195,492	8,799,429	48.36%	147,566,292	AS
Total Commercial	71,363,059	38			48.36%	147,566,292	3.28%
Industrial	80,544,632	35	20,209,340	9,891,866	48.95%	164,544,703	AS
Total Industrial	80,544,632	35			48.95%	164,544,703	2.10%
Residential	306,786,424	355	See Form L-4017 - 24 Month Study		45.78%	670,131,988	SS
Total Residential	306,786,424	355			45.78%	670,131,988	8.44%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	458,694,115	428			46.70%	982,242,983	

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 Fraser Year 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		39	10,622,683	5,307,097	49.96%		RV
Total Commercial	13,067,296	39	10,622,683	5,307,097	49.96%	26,155,516	
Industrial		10	7,343,899	3,673,978	50.03%		RV
Total Industrial	23,278,203	10	7,343,899	3,673,978	50.03%	46,528,489	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	6,906,130	3	13,812,258	6,906,130	50.00%	13,812,258	RV
TOTAL - PERSONAL	43,251,629	52			50.00%	86,496,263	

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 Memphis

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	3,692,500	9	1,716,725	814,501	47.45%	7,781,876	AS
Total Commercial	3,692,500	9	1,716,725	814,501	47.45%	7,781,876	5.10%
Industrial (St. Clair)	370,400	2	669,306	333,500	49.83%	743,327	AS
Total Industrial	370,400	2	669,306	333,500	49.83%	743,327	0.34%
Residential	14,239,058	17	1,612,041	728,200	45.17%	31,523,263	AS
Total Residential	14,239,058	17	1,612,041	728,200	45.17%	31,523,263	9.66%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	18,301,958	28				40,048,466	

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 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							
Total Commercial	144,600	0	289,200	144,600	50.00%	289,200	ES
Industrial		0	0	0	0.00%		
		0	0	0	0.00%		
Total Industrial	916,800	0	1,833,600	916,800	50.00%	1,833,600	ES
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	242,600	2	485,224	242,612	50.00%	485,200	RV
TOTAL - PERSONAL	1,304,000	2			50.00%	2,608,000	

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 Mount Clemens

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	96,014,513	71	22,983,308	11,260,923	49.00%	195,947,986	AS
Total Commercial	96,014,513	71			49.00%	195,947,986	2.00%
Industrial	29,385,246	16	4,156,473	1,915,514	46.09%	63,756,229	AS
Total Industrial	29,385,246	16			46.09%	63,756,229	7.82%
Residential	217,200,517	307	See Form L-4017 - 24 Month Study		46.31%	469,014,288	SS
Total Residential	217,200,517	307			46.31%	469,014,288	7.38%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	342,600,276	394			47.01%	728,718,503	

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 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		26	3,972,520	1,986,244	50.00%		RV
Total Commercial	10,410,522	26	3,972,520	1,986,244	50.00%	20,821,044	
Industrial		2	2,907,748	1,453,875	50.00%		RV
Total Industrial	5,465,402	2	2,907,748	1,453,875	50.00%	10,930,804	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	8,860,667	4	17,721,332	8,860,667	50.00%	17,721,332	RV
TOTAL - PERSONAL	24,736,591	32			50.00%	49,473,180	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							NC
Commercial	33,266,200	33	12,746,630	6,282,576	49.29%	67,490,769	AS
Total Commercial	33,266,200	33			49.29%	67,490,769	1.42%
Industrial	13,172,800	14	5,697,789	2,818,800	49.47%	26,627,855	AS
Total Industrial	13,172,800	14			49.47%	26,627,855	1.06%
Residential	368,994,100	277	See Form L-4017 - 24 Month Study		47.28%	780,444,374	SS
Total Residential	368,994,100	277			47.28%	780,444,374	5.44%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	415,433,100	324			47.50%	874,562,998	

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 New Baltimore

Year 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	130,064	65,090	50.04%		AU
		23	1,380,078	689,550	49.96%		RV
Total Commercial	3,512,630	24	1,510,142	754,640	49.97%	7,029,478	
Industrial		2	508,869	251,630	49.45%		AU
		3	569,226	284,630	50.00%		RV
Total Industrial	2,765,090	5	1,078,095	536,260	49.74%	5,559,087	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,536,530	2	11,073,068	5,536,530	50.00%	11,073,068	RV
TOTAL - PERSONAL	11,814,250	31			49.93%	23,661,633	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	38,587,900	29	11,898,822	5,751,600	48.34%	79,826,024	AS
Total Commercial	38,587,900	29			48.34%	79,826,024	3.32%
Industrial	5,042,800	5	5,541,462	2,718,500	49.06%	10,278,842	AS
Total Industrial	5,042,800	5			49.06%	10,278,842	1.88%
Residential	138,567,000	171	See Form L-4017 - 24 Month Study		45.72%	303,077,428	SS
Total Residential	138,567,000	171			45.72%	303,077,428	8.56%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	182,197,700	205			46.34%	393,182,294	

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 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	133,602	61,700	46.18%		AU
		18	1,970,856	985,000	49.98%		RV
Total Commercial	5,440,700	19	2,104,458	1,046,700	49.74%	10,938,279	
Industrial		1	66,479	33,200	49.94%		AU
		2	592,886	299,100	50.45%		RV
Total Industrial	702,400	3	659,365	332,300	50.40%	1,393,651	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	2,910,400	4	5,820,588	2,910,400	50.00%	5,820,588	RV
TOTAL - PERSONAL	9,053,500	26			49.87%	18,152,518	

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 Roseville

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	267,322,764	74	38,867,422	18,679,963	48.06%	556,227,141	AS
Total Commercial	267,322,764	74			48.06%	556,227,141	3.88%
Industrial	56,237,733	26	15,690,047	7,375,819	47.01%	119,629,298	AS
Total Industrial	56,237,733	26			47.01%	119,629,298	5.98%
Residential	551,499,081	1,190	See Form L-4017 - 24 Month Study		45.43%	1,213,953,513	SS
Total Residential	551,499,081	1,190			45.43%	1,213,953,513	9.14%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	875,059,578	1,290			46.30%	1,889,809,952	

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 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		4	492,731	238,600	48.42%		AU
		69	17,144,775	8,567,260	49.97%		RV
Total Commercial	40,491,590	73	17,637,506	8,805,860	49.93%	81,096,715	
Industrial		2	560,743	281,430	50.19%		AU
		12	12,147,006	6,073,510	50.00%		RV
Total Industrial	30,725,000	14	12,707,749	6,354,940	50.01%	61,437,712	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	18,529,100	6	37,058,161	18,529,100	50.00%	37,058,161	RV
TOTAL - PERSONAL	89,745,690	93			49.97%	179,592,588	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	220,273,300	85	51,901,307	25,393,800	48.93%	450,180,462	AS
Total Commercial	220,273,300	85			48.93%	450,180,462	2.14%
Industrial	11,586,600	11	3,164,290	1,518,900	48.00%	24,138,750	AS
Total Industrial	11,586,600	11			48.00%	24,138,750	4.00%
Residential	1,470,150,200	2,183	See Form L-4017 - 24 Month Study		46.28%	3,176,642,610	SS
Total Residential	1,470,150,200	2,183			46.28%	3,176,642,610	7.44%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	1,702,010,100	2,279			46.62%	3,650,961,822	

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 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	131,076	65,500	49.97%		AU
		86	17,021,660	8,510,200	50.00%		RV
Total Commercial	26,893,700	87	17,152,736	8,575,700	50.00%	53,787,400	
Industrial							
		2	346,350	173,400	50.06%		RV
Total Industrial	2,314,100	2	346,350	173,400	50.06%	4,622,653	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	27,695,900	8	55,391,930	27,695,900	50.00%	55,391,930	RV
TOTAL - PERSONAL	56,903,700	97			50.00%	113,801,983	

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 Sterling Heights

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	763,036,127	77	87,226,578	41,429,000	47.50%	1,606,391,846	AS
Total Commercial	763,036,127	77			47.50%	1,606,391,846	5.00%
Industrial	379,166,900	64	70,848,033	32,748,800	46.22%	820,352,445	AS
Total Industrial	379,166,900	64			46.22%	820,352,445	7.56%
Residential	3,517,006,700	3,152	See Form L-4017 - 24 Month Study		47.22%	7,448,129,394	SS
Total Residential	3,517,006,700	3,152			47.22%	7,448,129,394	5.56%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	4,659,209,727	3,293			47.18%	9,874,873,685	

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 Sterling Heights

Year 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	19,317	9,850	50.99%		AU
		144	31,992,153	15,992,510	49.99%		RV
Total Commercial	111,827,650	145	32,011,470	16,002,360	49.99%	223,700,040	
Industrial		3	698,353	348,500	49.90%		AU
		185	147,946,941	73,938,850	49.98%		RV
Total Industrial	109,448,750	188	148,645,294	74,287,350	49.98%	218,985,094	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	68,705,250	10	137,410,504	68,705,250	50.00%	137,410,504	RV
TOTAL - PERSONAL	289,981,650	343			49.99%	580,095,638	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	105,712,661	35	13,773,219	6,793,796	49.33%	214,296,900	AS
Total Commercial	105,712,661	35			49.33%	214,296,900	1.34%
Industrial	1,942,654	7	1,655,314	818,510	49.45%	3,928,522	AS
Total Industrial	1,942,654	7	1,655,314	818,510	49.45%	3,928,522	1.10%
Residential	89,939,058	90	See Form L-4017 - 24 Month Study		45.41%	198,060,026	SS
Total Residential	89,939,058	90			45.41%	198,060,026	9.18%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	197,594,373	132			47.47%	416,285,448	

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 Utica Year 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	65,058	32,529	50.00%		AU
		19	6,255,256	3,089,891	49.40%		RV
Total Commercial	11,393,873	20	6,320,314	3,122,420	49.40%	23,064,520	
Industrial							
Total Industrial	173,254	0	346,508	173,254	50.00%	346,508	ES
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	4,198,679	4	8,397,535	4,198,679	50.00%	8,397,535	RV
TOTAL - PERSONAL	15,765,806	24			49.56%	31,808,563	

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 Warren

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	574,574,110	124	63,013,772	30,632,830	48.61%	1,182,008,044	AS
Total Commercial	574,574,110	124			48.61%	1,182,008,044	2.78%
Industrial	578,180,810	81	58,651,827	28,028,350	47.79%	1,209,836,388	AS
Total Industrial	578,180,810	81			47.79%	1,209,836,388	4.42%
Residential	2,222,026,347	2,653	See Form L-4017 - 24 Month Study		46.79%	4,748,934,274	SS
Total Residential	2,222,026,347	2,653			46.79%	4,748,934,274	6.42%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,374,781,267	2,858			47.26%	7,140,778,706	

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 Warren Year 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		7	4,797,919	2,402,812	50.08%		AU
		115	24,516,139	12,256,455	49.99%		RV
Total Commercial	174,114,777	122	29,314,058	14,659,267	50.01%	348,159,922	
Industrial		5	780,152	388,289	49.77%		AU
		26	9,670,772	4,837,649	50.02%		RV
Total Industrial	153,630,276	31	10,450,924	5,225,938	50.00%	307,260,552	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	78,084,115	23	156,168,217	78,084,115	50.00%	156,168,217	RV
TOTAL - PERSONAL	405,829,168	176			50.00%	811,588,691	

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 2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	32,438,100	31	9,322,954	4,646,300	49.84%	65,084,470	AS
Total Agricultural	32,438,100	31			49.84%	65,084,470	0.32%
Commercial	9,403,100	15	2,721,333	1,356,800	49.86%	18,859,005	AS
Total Commercial	9,403,100	15			49.86%	18,859,005	0.28%
Industrial	14,361,500	10	1,512,070	729,600	48.25%	29,764,767	AS
Total Industrial	14,361,500	10			48.25%	29,764,767	3.50%
Residential	196,874,000	118	See L-4017 - 24 Month Study		47.51%	414,384,340	SS
Total Residential	196,874,000	118			47.51%	414,384,340	4.98%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	253,076,700	174			47.92%	528,092,582	

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 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		0					
		12	2,490,712	1,236,215	49.63%		RV
Total Commercial	1,990,132	12	2,490,712	1,236,215	49.63%	4,009,938	
Industrial		1	70,411	34,961	49.65%		AU
		2	475,382	237,692	50.00%		RV
Total Industrial	1,570,754	3	545,793	272,653	49.96%	3,144,023	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	98,156,211	12	196,312,414	98,156,211	50.00%	196,312,414	RV
TOTAL - PERSONAL	101,717,097	27			49.99%	203,466,375	

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 Bruce Township

Year 2016

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	17,914,020	11	3,496,438	1,627,740	46.55%	38,483,394	AS
Total Agricultural	17,914,020	11			46.55%	38,483,394	6.90%
Commercial	17,881,418	21	7,769,472	3,827,390	49.26%	36,300,077	AS
Total Commercial	17,881,418	21			49.26%	36,300,077	1.48%
Industrial	52,998,060	18	8,024,675	3,924,390	48.90%	108,380,491	AS
Total Industrial	52,998,060	18			48.90%	108,380,491	2.20%
Residential	396,790,567	272	See L-4017 - 24 Month Study		46.80%	847,843,092	SS
Total Residential	396,790,567	272			46.80%	847,843,092	6.40%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	485,584,065	322			47.10%	1,031,007,054	

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 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	322	160	49.69%		AU
		9	2,482,025	1,237,300	49.85%		RV
Total Commercial	3,304,410	10	2,482,347	1,237,460	49.85%	6,628,706	
Industrial		2	309,849	150,800	48.67%		AU
		26	13,433,876	6,713,250	49.97%		RV
Total Industrial	8,972,230	28	13,743,725	6,864,050	49.94%	17,966,019	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	34,546,090	14	69,092,187	34,546,090	50.00%	69,092,187	RV
TOTAL - PERSONAL	46,822,730	52			49.98%	93,686,912	

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 Chesterfield Township

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	6,947,750	10	2,356,863	1,166,300	49.49%	14,038,695	AS
Total Agricultural	6,947,750	10			49.49%	14,038,695	1.02%
Commercial	215,826,150	53	33,831,030	16,582,450	49.02%	440,281,824	AS
Total Commercial	215,826,150	53			49.02%	440,281,824	1.96%
Industrial	137,029,325	46	25,829,031	12,515,750	48.46%	282,767,901	AS
Total Industrial	137,029,325	46			48.46%	282,767,901	3.08%
Residential	1,360,754,665	1,102	See L-4017 - 24 Month Study		47.35%	2,873,821,890	SS
Total Residential	1,360,754,665	1,102			47.35%	2,873,821,890	5.30%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	1,720,557,890	1,211			47.65%	3,610,910,310	

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 Chesterfield Township

Year 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		51	19,720,910	9,858,312	49.99%		RV
Total Commercial	33,508,789	51	19,720,910	9,858,312	49.99%	67,030,984	
Industrial		1	84,885	42,442	50.00%		AU
		11	2,066,442	1,033,134	50.00%		RV
Total Industrial	36,642,857	12	2,151,327	1,075,576	50.00%	73,285,714	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	22,985,792	13	45,971,582	22,985,792	50.00%	45,971,582	RV
TOTAL - PERSONAL	93,137,438	76			50.00%	186,288,280	

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 Clinton Township

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	715,530,400	94	108,049,631	52,024,500	48.15%	1,486,044,444	AS
Total Commercial	715,530,400	94			48.15%	1,486,044,444	3.70%
Industrial	135,126,600	58	43,930,959	20,633,600	46.97%	287,687,034	AS
Total Industrial	135,126,600	58			46.97%	287,687,034	6.06%
Residential	2,184,632,600	2,255	See Form L-4017 - 24 Month Study		46.93%	4,655,087,577	SS
Total Residential	2,184,632,600	2,255			46.93%	4,655,087,577	6.14%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,035,289,600	2,407			47.21%	6,428,819,055	

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 Clinton Township

Year 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		2	267,142	130,700	48.93%		AU
		73	13,821,245	6,892,100	49.87%		RV
Total Commercial	71,919,100	75	14,088,387	7,022,800	49.85%	144,271,013	
Industrial		2	145,870	73,100	50.11%		AU
		34	9,671,855	4,836,300	50.00%		RV
Total Industrial	29,117,300	36	9,817,725	4,909,400	50.01%	58,222,955	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	46,534,200	14	93,068,321	46,534,200	50.00%	93,068,321	RV
TOTAL - PERSONAL	147,570,600	125			49.93%	295,562,289	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	99,018,110	40	10,437,661	5,197,650	49.80%	198,831,546	AS
Total Commercial	99,018,110	40	10,437,661	5,197,650	49.80%	198,831,546	0.40%
Industrial	27,583,470	28	9,868,148	4,677,560	47.40%	58,192,975	AS
Total Industrial	27,583,470	28			47.40%	58,192,975	5.20%
Residential	879,926,530	765	See Form L-4017 - 24 Month Study		48.27%	1,822,926,310	SS
Total Residential	879,926,530	765			48.27%	1,822,926,310	3.46%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	1,006,528,110	833			48.39%	2,079,950,831	

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 Harrison Township

Year 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		25	6,056,718	3,010,730	49.71%		RV
Total Commercial	5,350,330	25	6,056,718	3,010,730	49.71%	10,763,086	
Industrial		1	121,991	61,410	50.34%		AU
		24	5,316,914	2,650,500	49.85%		RV
Total Industrial	3,441,340	25	5,438,905	2,711,910	49.86%	6,902,006	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	11,967,570	2	23,935,147	11,967,570	50.00%	23,935,147	RV
TOTAL - PERSONAL	20,759,240	52			49.90%	41,600,239	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial							NC
Total Commercial							
Industrial							NC
Total Industrial							
Residential	12,519,820	109	See Form L-4017 - 24 Month Study		46.04%	27,193,354	SS
			Using Wayne County Sales Studies				
Total Residential	12,519,820	109			46.04%	27,193,354	7.92%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	12,519,820	109				27,193,354	

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 Grosse Pointe Shores

Year 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							
Total Commercial	14,080	0	28,160	14,080	50.00%	28,160	ES
Industrial							NC
Total Industrial	0		0	0		0	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	122,210	2	244,430	122,210	50.00%	244,430	RV
TOTAL - PERSONAL	136,290	2			50.00%	272,590	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	40,667,389	42	11,182,961	5,516,000	49.33%	82,439,467	AS
Total Agricultural	40,667,389	42			49.33%	82,439,467	1.34%
Commercial	51,567,300	27	4,725,670	2,340,700	49.53%	104,113,265	AS
Total Commercial	51,567,300	27			49.53%	104,113,265	0.94%
Industrial	20,116,800	11	3,681,012	1,811,400	49.21%	40,879,496	AS
Total Industrial	20,116,800	11			49.21%	40,879,496	1.58%
Residential	192,400,000	178	See Form L-4017 - 24 Month Study		47.30%	406,765,328	SS
Total Residential	192,400,000	178			47.30%	406,765,328	5.40%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	304,751,489	258			48.05%	634,197,556	

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 Lenox Township

Year 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		2	222,593	109,300	49.10%		AU
		22	6,079,447	3,017,800	49.64%		RV
Total Commercial	6,176,900	24	6,302,040	3,127,100	49.62%	12,448,408	
Industrial		2	305,837	151,500	49.54%		AU
		9	10,178,624	4,924,300	48.38%		RV
Total Industrial	9,353,400	11	10,484,461	5,075,800	48.41%	19,321,215	
Residential							NC
Total Residential						0	
Utilities							
Total Utilities	23,050,300	28	46,099,584	23,050,300	50.00%	46,099,584	RV
TOTAL - PERSONAL	38,580,600	63			49.55%	77,869,207	

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 Macomb Township

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	23,245,610	10	3,540,721	1,679,160	47.42%	49,020,687	AS
Total Agricultural	23,245,610	10			47.42%	49,020,687	5.16%
Commercial	217,460,010	40	42,750,820	20,771,420	48.59%	447,540,667	AS
Total Commercial	217,460,010	40			48.59%	447,540,667	2.82%
Industrial	55,135,960	28	26,951,821	13,147,840	48.78%	113,029,848	AS
Total Industrial	55,135,960	28			48.78%	113,029,848	2.44%
Residential	3,380,364,205	2,299	See Form L-4017 - 24 Month Study		47.79%	7,073,371,427	SS
Total Residential	3,380,364,205	2,299			47.79%	7,073,371,427	4.42%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,676,205,785	2,377			47.85%	7,682,962,629	

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 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	611,326	306,510	50.14%		AU
		57	11,989,021	5,975,910	49.84%		RV
Total Commercial	29,531,110	60	12,600,347	6,282,420	49.86%	59,228,059	
Industrial							
		13	5,163,203	2,580,840	49.99%		RV
Total Industrial	20,118,000	13	5,163,203	2,580,840	49.99%	40,244,049	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	52,738,770	21	105,477,552	52,738,770	50.00%	105,477,552	RV
TOTAL - PERSONAL	102,387,880	94			49.96%	204,949,660	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	37,489,070	38	9,321,221	4,424,300	47.46%	78,990,877	AS
Total Agricultural	37,489,070	38			47.46%	78,990,877	5.08%
Commercial	7,755,300	17	2,879,346	1,438,000	49.94%	15,529,235	AS
Total Commercial	7,755,300	17			49.94%	15,529,235	0.12%
Industrial	5,056,300	10	1,203,220	565,500	47.00%	10,758,085	AS
Total Industrial	5,056,300	10			47.00%	10,758,085	6.00%
Residential	168,386,800	104	See Form L-4017 - 24 Month Study		48.08%	350,222,130	SS
Total Residential	168,386,800	104			48.08%	350,222,130	3.84%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	218,687,470	169			48.01%	455,500,327	

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 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		16	1,532,070	766,100	50.00%		RV
Total Commercial	2,499,600	16	1,532,070	766,100	50.00%	4,999,200	
Industrial					0.00%		NC
Total Industrial	0		0	0		0	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	17,211,500	23	34,423,075	17,211,500	50.00%	34,423,075	RV
TOTAL - PERSONAL	19,711,100	39			50.00%	39,422,275	

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 Richmond Township

Year 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	34,051,071	42	12,048,825	5,894,142	48.92%	69,605,623	AS
Total Agricultural	34,051,071	42			48.92%	69,605,623	2.16%
Commercial	5,082,166	6	3,504,845	1,715,600	48.95%	10,382,362	AS
Total Commercial	5,082,166	6			48.95%	10,382,362	2.10%
Industrial	2,049,287	5	606,833	299,910	49.42%	4,146,675	AS
Total Industrial	2,049,287	5			49.42%	4,146,675	1.16%
Residential	135,957,457	65	See Form L-4017 - 24 Month Study		47.13%	288,473,280	SS
Total Residential	135,957,457	65			47.13%	288,473,280	5.74%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	177,139,981	118			47.54%	372,607,940	

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 Richmond Township

Year 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		8	854,184	427,096	50.00%		RV
Total Commercial	816,775	8	854,184	427,096	50.00%	1,633,550	
Industrial		1	110,267	54,871	49.76%		AU
		3	292,439	146,220	50.00%		RV
Total Industrial	147,805	4	402,706	201,091	49.93%	296,024	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	32,403,457	17	64,806,902	32,403,457	50.00%	64,806,902	RV
TOTAL - PERSONAL	33,368,037	29			50.00%	66,736,476	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural							
Commercial	480,039,500	70	31,357,561	14,542,550	46.38%	1,035,014,015	AS
Total Commercial	480,039,500	70			46.38%	1,035,014,015	7.24%
Industrial	176,490,450	68	36,405,853	17,136,250	47.07%	374,953,155	AS
Total Industrial	176,490,450	68			47.07%	374,953,155	5.86%
Residential	2,979,960,275	1,874	See Form L-4017 - 24 Month Study		47.91%	6,219,912,910	SS
Total Residential	2,979,960,275	1,874			47.91%	6,219,912,910	4.18%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,636,490,225	2,012			47.66%	7,629,880,080	

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 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	163,718	79,300	48.44%		AU
		108	20,219,113	10,105,950	49.98%		RV
Total Commercial	59,041,020	111	20,382,831	10,185,250	49.97%	118,152,932	
Industrial		1	202,326	101,150	49.99%		AU
		19	16,016,730	8,008,650	50.00%		RV
Total Industrial	31,557,800	20	16,219,056	8,109,800	50.00%	63,115,600	
Residential							NC
Total Residential	0	0				0	
Utilities							
Total Utilities	48,688,550	11	97,375,543	48,688,550	50.00%	97,375,543	RV
TOTAL - PERSONAL	139,287,370	142			49.99%	278,644,075	

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 2016

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class <i>ind % chg in value req</i>
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	15,618,700	18	7,015,395	3,183,900	45.38%	34,417,585	AS
Total Agricultural	15,618,700	18			45.38%	34,417,585	9.24%
Commercial	111,198,000	30	12,625,121	6,021,000	47.69%	233,168,379	AS
Total Commercial	111,198,000	30			47.69%	233,168,379	4.62%
Industrial	24,975,100	11	3,816,234	1,899,300	49.77%	50,181,033	AS
Total Industrial	24,975,100	11			49.77%	50,181,033	0.46%
Residential	1,250,017,310	687	See Form L-4017 - 24 Month Study		47.48%	2,632,723,905	SS
Total Residential	1,250,017,310	687			47.48%	2,632,723,905	5.04%
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	1,401,809,110	746			47.51%	2,950,490,902	

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 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		38	12,395,990	6,175,210	49.82%		RV
Total Commercial	13,273,790	38	12,395,990	6,175,210	49.82%	26,643,497	
Industrial		1	38,375	19,190	50.01%		AU
		21	61,845,940	30,923,380	50.00%		RV
Total Industrial	30,935,170	22	61,884,315	30,942,570	50.00%	61,870,340	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	52,456,110	20	104,912,202	52,456,110	50.00%	104,912,202	RV
TOTAL - PERSONAL	96,665,070	80			49.98%	193,426,039	

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: