



2017 EQUALIZATION STUDY FOR 2018 VALUES



Prepared by:

Macomb County Equalization Department
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November 30, 2017

Bob Smith, Chairman
Macomb County Board of Commissioners
One South Main Street, 9th Floor
Mount Clemens, MI 48043

RE: 2017 Equalization Study for 2018 Values

Dear Chair Smith:

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, 2017, 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 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

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)

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL REAL and PERSONAL PROPERTY*

Government Unit	2017 Assessment	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities				
Center Line	170,053,840	349,808,251	174,904,126	338,571,324
Eastpointe	528,098,598	1,095,917,445	547,958,723	994,304,784
Fraser	532,543,187	1,091,233,602	545,616,801	1,012,521,050
Memphis	21,965,330	46,299,425	23,149,713	39,502,969
Mount Clemens	386,043,829	779,742,102	389,871,051	740,722,159
New Baltimore	450,667,619	938,777,437	469,388,719	864,059,735
Richmond	208,336,050	432,446,767	216,223,383	386,081,136
Roseville	1,026,614,374	2,124,615,788	1,062,307,894	1,931,683,328
St. Clair Shores	1,887,261,800	3,983,919,524	1,991,959,762	3,522,696,763
Sterling Heights	5,200,275,450	10,806,019,068	5,403,009,534	9,999,782,037
Utica	224,161,210	470,475,882	235,237,941	427,689,119
Warren	3,947,829,179	8,187,169,134	4,093,584,567	7,562,622,470
Townships				
Armada	367,246,135	749,771,794	374,885,897	709,036,002
Bruce	572,088,399	1,168,051,228	584,025,614	1,070,267,471
Chesterfield	1,912,733,026	3,929,963,620	1,964,981,810	3,674,497,510
Clinton	3,379,321,200	6,910,078,024	3,455,039,012	6,419,579,603
Harrison	1,061,753,734	2,176,465,822	1,088,232,911	2,056,627,285
Grosse Pte Shores	13,739,600	28,126,238	14,063,119	25,312,252
Lenox	356,311,523	730,719,713	365,359,857	693,581,306
Macomb	4,000,016,260	8,146,709,022	4,073,354,511	7,620,409,681
Ray	251,084,790	507,725,795	253,862,897	480,275,644
Richmond	219,555,037	452,723,505	226,361,752	424,010,020
Shelby	3,981,830,103	8,213,330,895	4,106,665,447	7,615,156,918
Washington	1,602,711,490	3,258,963,444	1,629,481,722	3,007,541,695
Total County	32,302,241,763	66,579,053,525	33,289,526,762	61,616,532,261

Percent Increase over Last Year

3.06%

** The 2018 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.*

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL REAL PROPERTY

Government Unit	2017 Assessment	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities				
Center Line	155,181,250	320,048,945	160,024,473	293,594,535
Eastpointe	488,595,308	1,016,832,667	508,416,334	916,342,823
Fraser	492,726,937	1,011,377,929	505,688,965	925,746,374
Memphis	20,497,830	43,365,078	21,682,539	36,894,969
Mount Clemens	363,112,695	733,841,225	366,920,612	691,058,507
New Baltimore	438,626,379	914,621,871	457,310,936	840,403,020
Richmond	199,060,950	413,837,563	206,918,781	367,916,244
Roseville	941,631,804	1,954,632,135	977,316,068	1,752,135,813
St. Clair Shores	1,826,254,400	3,861,789,380	1,930,894,690	3,407,945,692
Sterling Heights	4,929,951,300	10,264,590,356	5,132,295,178	9,418,766,448
Utica	207,783,245	437,655,799	218,827,899	396,130,131
Warren	3,585,608,210	7,462,277,029	3,731,138,514	6,750,196,355
Townships				
Armada	267,225,050	549,697,545	274,848,772	505,601,146
Bruce	525,204,469	1,074,036,816	537,018,408	976,385,149
Chesterfield	1,818,404,945	3,741,198,046	1,870,599,023	3,487,758,311
Clinton	3,227,407,300	6,606,105,509	3,303,052,755	6,124,454,897
Harrison	1,041,670,134	2,136,147,096	1,068,073,548	2,015,016,104
Grosse Pte Shores	13,467,340	27,574,406	13,787,203	25,039,673
Lenox	316,242,023	650,580,677	325,290,339	616,282,460
Macomb	3,896,859,160	7,940,358,506	3,970,179,253	7,415,387,448
Ray	230,149,590	465,769,730	232,884,865	440,844,441
Richmond	185,363,460	384,340,360	192,170,180	357,273,952
Shelby	3,834,731,883	7,918,258,917	3,959,129,458	7,335,968,834
Washington	1,506,258,800	3,066,041,817	1,533,020,908	2,813,943,422
Total County	30,512,014,462	62,994,979,402	31,497,489,701	57,911,086,748

Percent Increase over Last Year

3.23%

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL AGRICULTURAL CLASS

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line					
Eastpointe					
Fraser					
Memphis					
Mount Clemens					
New Baltimore					
Richmond					
Roseville					
St. Clair Shores					
Sterling Heights					
Utica					
Warren					
Townships					
Armada	32,706,150	49.38%	66,233,597	33,116,799	65,451,681
Bruce	18,999,170	49.90%	38,074,489	19,037,245	36,287,051
Chesterfield	6,993,920	47.96%	14,582,819	7,291,410	13,902,714
Clinton					
Harrison					
Grosse Pte Shores					
Lenox	40,559,500	49.04%	82,706,974	41,353,487	81,478,258
Macomb	24,331,710	49.31%	49,344,372	24,672,186	46,545,012
Ray	39,592,800	48.74%	81,232,663	40,616,332	75,130,744
Richmond	34,752,847	47.04%	73,879,352	36,939,676	69,026,597
Shelby					
Washington	16,578,800	49.88%	33,237,370	16,618,685	31,279,624
Total County	214,514,897	48.83%	439,291,636	219,645,818	419,101,681

Percent Increase over Last Year

2.39%

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL CLASS

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line	49,460,710	48.78%	101,395,469	50,697,735	98,369,150
Eastpointe	87,970,894	49.67%	177,110,719	88,555,360	177,189,292
Fraser	73,702,840	49.55%	148,744,379	74,372,190	143,540,469
Memphis	4,411,200	48.46%	9,102,765	4,551,383	7,535,528
Mount Clemens	97,047,605	49.78%	194,953,003	97,476,502	193,212,204
New Baltimore	34,990,300	46.96%	74,510,860	37,255,430	66,885,284
Richmond	42,150,900	49.83%	84,589,404	42,294,702	77,406,120
Roseville	270,264,004	48.63%	555,755,715	277,877,858	535,717,505
St. Clair Shores	226,651,900	44.97%	504,006,893	252,003,447	441,272,320
Sterling Heights	806,999,100	46.95%	1,718,847,923	859,423,962	1,528,608,971
Utica	107,209,580	47.07%	227,766,263	113,883,132	211,957,508
Warren	605,853,780	48.06%	1,260,619,600	630,309,800	1,149,282,404
Townships					
Armada	9,931,600	46.34%	21,432,024	10,716,012	19,025,452
Bruce	21,408,500	49.27%	43,451,390	21,725,695	36,042,596
Chesterfield	219,302,250	48.00%	456,879,688	228,439,844	432,720,861
Clinton	746,588,100	49.08%	1,521,165,648	760,582,824	1,437,280,114
Harrison	99,607,240	48.93%	203,570,897	101,785,449	198,196,937
Grosse Pte Shores					
Lenox	53,114,600	47.81%	111,095,168	55,547,584	103,202,850
Macomb	226,636,240	48.26%	469,615,085	234,807,543	436,900,904
Ray	7,860,100	47.68%	16,485,109	8,242,555	15,564,233
Richmond	5,206,829	49.92%	10,430,347	5,215,174	10,309,287
Shelby	530,181,860	47.54%	1,115,233,193	557,616,597	968,317,228
Washington	121,786,500	48.18%	252,773,973	126,386,987	224,659,691
Total County	4,448,336,632	47.94%	9,279,535,515	4,639,767,758	8,513,196,908

Percent Increase over Last Year

4.30%

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL CLASS

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line	20,324,040	49.39%	41,150,878	20,575,439	39,380,769
Eastpointe	2,196,450	47.56%	4,618,272	2,309,136	4,359,737
Fraser	82,535,270	49.60%	166,401,754	83,200,877	163,600,695
Memphis	371,200	47.01%	789,619	394,810	745,164
Mount Clemens	31,567,317	49.77%	63,426,395	31,713,198	58,880,199
New Baltimore	13,704,900	49.08%	27,923,594	13,961,797	26,695,584
Richmond	5,986,800	48.35%	12,382,213	6,191,107	10,115,880
Roseville	64,784,609	49.18%	131,729,583	65,864,792	112,614,510
St. Clair Shores	11,944,600	43.81%	27,264,551	13,632,276	23,230,974
Sterling Heights	409,777,200	44.79%	914,885,466	457,442,733	758,678,022
Utica	1,958,839	49.34%	3,970,083	1,985,042	3,889,031
Warren	602,680,980	47.96%	1,256,632,569	628,316,285	1,156,545,592
Townships					
Armada	15,059,200	47.11%	31,966,037	15,983,019	28,800,560
Bruce	57,888,830	48.96%	118,236,989	59,118,495	106,850,105
Chesterfield	142,087,450	47.33%	300,205,895	150,102,948	276,834,989
Clinton	145,194,400	46.46%	312,514,851	156,257,426	272,778,609
Harrison	28,966,300	45.42%	63,774,328	31,887,164	55,244,426
Grosse Pte Shores					
Lenox	20,400,200	46.34%	44,022,874	22,011,437	40,853,134
Macomb	57,611,810	47.72%	120,728,856	60,364,428	110,699,565
Ray	5,638,100	50.89%	11,078,994	5,539,497	10,163,253
Richmond	2,045,409	49.39%	4,141,342	2,070,671	4,136,246
Shelby	191,852,150	45.47%	421,931,273	210,965,637	356,250,204
Washington	25,375,400	45.96%	55,211,923	27,605,962	50,639,643
Total County	1,939,951,454	46.92%	4,134,988,339	2,067,494,170	3,671,986,891

Percent Increase over Last Year

6.57%

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL RESIDENTIAL CLASS

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line	85,396,500	48.11%	177,502,598	88,751,299	155,844,616
Eastpointe	398,427,964	47.71%	835,103,676	417,551,838	734,793,794
Fraser	336,488,827	48.33%	696,231,796	348,115,898	618,605,210
Memphis	15,715,430	46.95%	33,472,694	16,736,347	28,614,277
Mount Clemens	234,497,773	49.32%	475,461,827	237,730,913	438,966,104
New Baltimore	389,931,179	48.01%	812,187,417	406,093,709	746,822,152
Richmond	150,923,250	47.63%	316,865,946	158,432,973	280,394,244
Roseville	606,583,191	47.87%	1,267,146,837	633,573,419	1,103,803,798
St. Clair Shores	1,587,657,900	47.67%	3,330,517,936	1,665,258,968	2,943,442,398
Sterling Heights	3,713,175,000	48.66%	7,630,856,967	3,815,428,483	7,131,479,455
Utica	98,614,826	47.89%	205,919,453	102,959,726	180,283,592
Warren	2,377,073,450	48.07%	4,945,024,860	2,472,512,430	4,444,368,359
Townships					
Armada	209,528,100	48.72%	430,065,887	215,032,943	392,323,453
Bruce	426,907,969	48.83%	874,273,948	437,136,974	797,205,397
Chesterfield	1,450,021,325	48.83%	2,969,529,644	1,484,764,822	2,764,299,747
Clinton	2,335,624,800	48.94%	4,772,425,010	2,386,212,505	4,414,396,174
Harrison	913,096,594	48.86%	1,868,801,871	934,400,935	1,761,574,741
Grosse Pte Shores	13,467,340	48.84%	27,574,406	13,787,203	25,039,673
Lenox	202,167,723	48.98%	412,755,661	206,377,831	390,748,218
Macomb	3,588,279,400	49.15%	7,300,670,193	3,650,335,097	6,821,241,967
Ray	177,058,590	49.60%	356,972,964	178,486,482	339,986,211
Richmond	143,358,375	48.45%	295,889,319	147,944,659	273,801,822
Shelby	3,112,697,873	48.78%	6,381,094,451	3,190,547,225	6,011,401,402
Washington	1,342,518,100	49.27%	2,724,818,551	1,362,409,275	2,507,364,464
Total County	23,909,211,479	48.65%	49,141,163,912	24,570,581,956	45,306,801,268

Percent Increase over Last Year

2.77%

**2017 EQUALIZATION STUDY FOR 2018 VALUES
 RECAP OF L-4018's**

TOTAL DEVELOPMENTAL CLASS

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 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%

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL PERSONAL PROPERTY*

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line	14,872,590	49.98%	29,759,306	14,879,653	44,976,789
Eastpointe	39,503,290	49.95%	79,084,778	39,542,389	77,961,961
Fraser	39,816,250	49.86%	79,855,673	39,927,837	86,774,676
Memphis	1,467,500	50.01%	2,934,347	1,467,174	2,608,000
Mount Clemens	22,931,134	49.96%	45,900,877	22,950,439	49,663,652
New Baltimore	12,041,240	49.85%	24,155,566	12,077,783	23,656,715
Richmond	9,275,100	49.84%	18,609,204	9,304,602	18,164,892
Roseville	84,982,570	49.99%	169,983,653	84,991,827	179,547,515
St. Clair Shores	61,007,400	49.95%	122,130,144	61,065,072	114,751,071
Sterling Heights	270,324,150	49.93%	541,428,712	270,714,356	581,015,589
Utica	16,377,965	49.90%	32,820,083	16,410,042	31,558,988
Warren	362,220,969	49.97%	724,892,105	362,446,053	812,426,115
Townships					
Armada	100,021,085	49.99%	200,074,249	100,037,125	203,434,856
Bruce	46,883,930	49.87%	94,014,412	47,007,206	93,882,322
Chesterfield	94,328,081	49.97%	188,765,574	94,382,787	186,739,199
Clinton	151,913,900	49.98%	303,972,515	151,986,258	295,124,706
Harrison	20,083,600	49.81%	40,318,726	20,159,363	41,611,181
Grosse Pte Shores	272,260	49.34%	551,832	275,916	272,579
Lenox	40,069,500	50.00%	80,139,036	40,069,518	77,298,846
Macomb	103,157,100	49.99%	206,350,516	103,175,258	205,022,233
Ray	20,935,200	49.90%	41,956,065	20,978,033	39,431,203
Richmond	34,191,577	50.00%	68,383,145	34,191,573	66,736,068
Shelby	147,098,220	49.85%	295,071,978	147,535,989	279,188,084
Washington	96,452,690	50.00%	192,921,627	96,460,814	193,598,273
Total County	1,790,227,301	49.95%	3,584,074,123	1,792,037,062	3,705,445,513

Percent Increase over Last Year

0.10%

* The 2018 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.

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL PERSONAL PROPERTY

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line	5,882,280	49.94%	11,778,694	5,889,347	8,862,588
Eastpointe	9,734,700	49.80%	19,547,590	9,773,795	18,945,831
Fraser	14,303,500	49.86%	28,687,325	14,343,663	26,265,921
Memphis	391,200	50.00%	782,400	391,200	289,200
Mount Clemens	10,717,831	49.93%	21,465,714	10,732,857	20,758,768
New Baltimore	3,734,590	49.65%	7,521,833	3,760,917	7,053,474
Richmond	5,681,000	49.75%	11,419,095	5,709,548	10,883,577
Roseville	46,300,340	49.99%	92,619,204	46,309,602	81,112,961
St. Clair Shores	27,117,700	49.91%	54,333,200	27,166,600	54,528,994
Sterling Heights	116,278,650	49.84%	233,303,872	116,651,936	223,208,882
Utica	12,305,667	49.87%	24,675,490	12,337,745	22,815,124
Warren	156,836,315	50.00%	313,672,630	156,836,315	348,997,348
Townships					
Armada	1,781,984	49.95%	3,567,536	1,783,768	3,980,264
Bruce	4,015,320	49.90%	8,046,733	4,023,367	6,845,681
Chesterfield	32,309,701	50.00%	64,619,402	32,309,701	67,408,547
Clinton	77,139,200	49.96%	154,401,922	77,200,961	143,493,815
Harrison	5,691,840	49.40%	11,521,943	5,760,972	10,797,841
Grosse Pte Shores	34,750	50.00%	69,500	34,750	28,160
Lenox	7,146,700	50.00%	14,293,400	7,146,700	12,491,202
Macomb	30,242,570	49.97%	60,521,453	30,260,727	59,228,058
Ray	2,507,800	49.16%	5,101,302	2,550,651	5,008,215
Richmond	849,516	50.00%	1,699,032	849,516	1,633,550
Shelby	70,902,520	49.81%	142,345,955	71,172,978	118,556,265
Washington	13,554,870	49.97%	27,126,016	13,563,008	26,815,738
Total County	655,460,544	49.92%	1,313,121,241	656,560,621	1,280,010,004

Percent Increase over Last Year

0.17%

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL PERSONAL PROPERTY*

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line	3,462,220	50.00%	6,924,440	3,462,220	24,574,880
Eastpointe	403,460	50.00%	806,920	403,460	1,216,060
Fraser	18,740,840	49.81%	37,624,654	18,812,327	46,696,495
Memphis	830,500	50.02%	1,660,336	830,168	1,833,600
Mount Clemens	3,562,455	49.94%	7,133,470	3,566,735	11,183,552
New Baltimore	2,996,180	49.83%	6,012,804	3,006,402	5,530,180
Richmond	666,900	49.93%	1,335,670	667,835	1,460,595
Roseville	20,868,530	50.00%	41,737,060	20,868,530	61,376,348
St. Clair Shores	1,892,000	49.77%	3,801,487	1,900,744	4,830,099
Sterling Heights	84,703,050	49.99%	169,439,988	84,719,994	220,396,195
Utica	92,822	50.00%	185,644	92,822	346,508
Warren	124,831,175	49.91%	250,112,553	125,056,277	307,260,552
Townships					
Armada	1,356,726	49.48%	2,741,968	1,370,984	3,142,137
Bruce	7,566,180	49.25%	15,362,802	7,681,401	17,944,460
Chesterfield	39,023,261	49.93%	78,155,940	39,077,970	73,359,073
Clinton	26,686,200	49.98%	53,393,758	26,696,879	58,562,551
Harrison	2,757,010	49.88%	5,527,285	2,763,643	6,878,552
Grosse Pte Shores					
Lenox	9,351,400	50.00%	18,702,800	9,351,400	18,706,800
Macomb	17,580,480	50.00%	35,160,960	17,580,480	40,316,633
Ray					
Richmond	143,192	50.00%	286,384	143,192	295,610
Shelby	25,288,600	49.67%	50,913,227	25,456,614	63,254,760
Washington	28,709,140	50.00%	57,418,280	28,709,140	61,870,340
Total County	421,512,321	49.92%	844,438,430	422,219,215	1,031,035,980

Percent Increase over Last Year

0.17%

* The 2018 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.

**2017 EQUALIZATION STUDY FOR 2018 VALUES
RECAP OF L-4018's**

TOTAL UTILITY PERSONAL PROPERTY

Government Unit	2017 Assessment	Ratio	2018 True Cash Value	2018 50% of True Cash Value	Previous Year Ending True Cash Value (2017 L-4023)
Cities					
Center Line	5,528,090	50.00%	11,056,172	5,528,086	11,539,321
Eastpointe	29,365,130	50.00%	58,730,268	29,365,134	57,800,070
Fraser	6,771,910	50.00%	13,543,694	6,771,847	13,812,260
Memphis	245,800	50.00%	491,611	245,806	485,200
Mount Clemens	8,650,848	50.00%	17,301,693	8,650,847	17,721,332
New Baltimore	5,310,470	50.00%	10,620,929	5,310,465	11,073,061
Richmond	2,927,200	50.00%	5,854,439	2,927,220	5,820,720
Roseville	17,813,700	50.00%	35,627,389	17,813,695	37,058,206
St. Clair Shores	31,997,700	50.00%	63,995,457	31,997,729	55,391,978
Sterling Heights	69,342,450	50.00%	138,684,852	69,342,426	137,410,512
Utica	3,979,476	50.00%	7,958,949	3,979,475	8,397,356
Warren	80,553,479	50.00%	161,106,922	80,553,461	156,168,215
Townships					
Armada	96,882,375	50.00%	193,764,745	96,882,373	196,312,455
Bruce	35,302,430	50.00%	70,604,877	35,302,439	69,092,181
Chesterfield	22,995,119	50.00%	45,990,232	22,995,116	45,971,579
Clinton	48,088,500	50.00%	96,176,835	48,088,418	93,068,340
Harrison	11,634,750	50.00%	23,269,498	11,634,749	23,934,788
Grosse Pte Shores	237,510	49.24%	482,332	241,166	244,419
Lenox	23,571,400	50.00%	47,142,836	23,571,418	46,100,844
Macomb	55,334,050	50.00%	110,668,103	55,334,052	105,477,542
Ray	18,427,400	50.00%	36,854,763	18,427,382	34,422,988
Richmond	33,198,869	50.00%	66,397,729	33,198,865	64,806,908
Shelby	50,907,100	50.00%	101,812,796	50,906,398	97,377,059
Washington	54,188,680	50.00%	108,377,331	54,188,666	104,912,195
Total County	713,254,436	50.00%	1,426,514,452	713,257,226	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 2017 / 2018

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	214,514,897				48.83%	439,291,636	AS
Commercial	4,448,336,632				47.94%	9,279,535,515	AS
Industrial	1,939,951,454				46.92%	4,134,988,339	AS
Residential	23,909,211,479				48.65%	49,141,163,912	SS
Timber-Cutover	0				0.00%	0	NC
Developmental	0				0.00%	0	NC
TOTAL REAL	30,512,014,462				48.44%	62,994,979,402	

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 2017 / 2018

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				0.00%	0	NC
Commercial	655,460,544				49.92%	1,313,121,241	AU
Industrial	421,512,321				49.92%	844,438,430	AU
Residential	0				0.00%	0	NC
Utility	713,254,436				50.00%	1,426,514,452	RV
TOTAL PERSONAL	1,790,227,301				49.95%	3,584,074,123	

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 2017

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	49,460,710	39	22,244,308	10,850,370	48.78%	101,395,469	AS
Total Commercial	49,460,710	39			48.78%	101,395,469	
Industrial	11,387,450	7	1,109,527	542,790	48.92%	23,277,698	AS
	8,936,590	2	17,873,180	8,936,590	50.00%	17,873,180	
Total Industrial	20,324,040	9			49.39%	41,150,878	
Residential	85,396,500	180	See Form L-4017 - 24 Month Study		48.11%	177,502,598	SS
Total Residential	85,396,500	180			48.11%	177,502,598	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	155,181,250	228			48.49%	320,048,945	

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 2017

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	1,065,132	532,600	50.00%		AU
		26	5,714,415	2,853,410	49.93%		RV
Total Commercial	5,882,280	31	6,779,547	3,386,010	49.94%	11,778,694	
Industrial							
		3	1,524,371	762,180	50.00%		RV
Total Industrial	3,462,220	3	1,524,371	762,180	50.00%	6,924,440	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,528,090	5	11,056,172	5,528,090	50.00%	11,056,172	RV
TOTAL - PERSONAL	14,872,590	39			49.98%	29,759,306	

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 Eastpointe

Year 2017

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	87,970,894	78	21,127,993	10,494,868	49.67%	177,110,719	AS
Total Commercial	87,970,894	78			49.67%	177,110,719	
Industrial	2,196,450	5	1,573,451	748,260	47.56%	4,618,272	AS
Total Industrial	2,196,450	5			47.56%	4,618,272	
Residential	398,427,964	806	See Form L-4017 - 24 Month Study		47.71%	835,103,676	SS
Total Residential	398,427,964	806			47.71%	835,103,676	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	488,595,308	889			48.05%	1,016,832,667	

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 2017

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		13	2,605,443	1,291,850	49.58%		AU
		43	7,445,916	3,713,260	49.87%		RV
Total Commercial	9,734,700	56	10,051,359	5,005,110	49.80%	19,547,590	
Industrial					0.00%		
		3	406,922	203,460	50.00%		RV
Total Industrial	403,460	3	406,922	203,460	50.00%	806,920	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	29,365,130	6	58,730,268	29,365,130	50.00%	58,730,268	RV
TOTAL - PERSONAL	39,503,290	65			49.95%	79,084,778	

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 Fraser

Year 2017

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	73,702,840	43	23,616,413	11,703,030	49.55%	148,744,379	AS
Total Commercial	73,702,840	43			49.55%	148,744,379	
Industrial	82,535,270	32	15,826,824	7,850,190	49.60%	166,401,754	AS
Total Industrial	82,535,270	32			49.60%	166,401,754	
Residential	336,488,827	372	See Form L-4017 - 24 Month Study		48.33%	696,231,796	SS
Total Residential	336,488,827	372			48.33%	696,231,796	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	492,726,937	447			48.72%	1,011,377,929	

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 2017

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	1,006,481	489,130	48.60%		AU
		33	9,237,709	4,618,890	50.00%		RV
Total Commercial	14,303,500	44	10,244,190	5,108,020	49.86%	28,687,325	
Industrial		9	3,513,383	1,729,560	49.23%		AU
		29	13,483,254	6,735,710	49.96%		RV
Total Industrial	18,740,840	38	16,996,637	8,465,270	49.81%	37,624,654	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	6,771,910	3	13,543,694	6,771,910	50.00%	13,543,694	RV
TOTAL - PERSONAL	39,816,250	85			49.86%	79,855,673	

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 Memphis

Year 2017

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	4,411,200	10	1,492,876	723,500	48.46%	9,102,765	AS
Total Commercial	4,411,200	10			48.46%	9,102,765	
Industrial (St. Clair)	371,200	2	733,524	344,800	47.01%	789,619	AS
Total Industrial	371,200	2			47.01%	789,619	
Residential	15,715,430	26	3,110,651	1,460,400	46.95%	33,472,694	AS
Total Residential	15,715,430	26			46.95%	33,472,694	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	20,497,830	38				43,365,078	

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 2017

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							RV
		7	600,563	300,300	50.00%		
Total Commercial	391,200	7	600,563	300,300	50.00%	782,400	
Industrial							RV
		1	86,564	43,300	50.02%		
Total Industrial	830,500	1	86,564	43,300	50.02%	1,660,336	
Residential							NC
Total Residential	0					0	
Utilities							RV
Total Utilities	245,800	2	491,611	245,800	50.00%	491,611	
TOTAL - PERSONAL	1,467,500	10			50.01%	2,934,347	

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 Mount Clemens

Year 2017

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	97,047,605	59	18,957,944	9,437,335	49.78%	194,953,003	AS
Total Commercial	97,047,605	59			49.78%	194,953,003	
Industrial	31,567,317	21	9,870,322	4,912,608	49.77%	63,426,395	AS
Total Industrial	31,567,317	21			49.77%	63,426,395	
Residential	234,497,773	317	See Form L-4017 - 24 Month Study		49.32%	475,461,827	SS
Total Residential	234,497,773	317			49.32%	475,461,827	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	363,112,695	397			49.48%	733,841,225	

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 2017

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	571,816	285,280	49.89%		AU
		42	8,457,365	4,222,682	49.93%		RV
Total Commercial	10,717,831	50	9,029,181	4,507,962	49.93%	21,465,714	
Industrial		3	187,906	93,953	50.00%		AU
		3	3,132,975	1,564,598	49.94%		RV
Total Industrial	3,562,455	6	3,320,881	1,658,551	49.94%	7,133,470	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	8,650,848	4	17,301,693	8,650,848	50.00%	17,301,693	RV
TOTAL - PERSONAL	22,931,134	60			49.96%	45,900,877	

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 New Baltimore

Year 2017

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							NC
Commercial	34,990,300	26	10,989,576	5,160,827	46.96%	74,510,860	AS
Total Commercial	34,990,300	26			46.96%	74,510,860	
Industrial	13,704,900	10	4,565,554	2,240,800	49.08%	27,923,594	AS
Total Industrial	13,704,900	10			49.08%	27,923,594	
Residential	389,931,179	288	See Form L-4017 - 24 Month Study		48.01%	812,187,417	SS
Total Residential	389,931,179	288			48.01%	812,187,417	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	438,626,379	324			47.96%	914,621,871	

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 2017

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	1,584,629	776,310	48.99%		AU
		22	3,301,266	1,649,720	49.97%		RV
Total Commercial	3,734,590	31	4,885,895	2,426,030	49.65%	7,521,833	
Industrial		2	283,872	139,510	49.15%		AU
		7	1,356,319	677,780	49.97%		RV
Total Industrial	2,996,180	9	1,640,191	817,290	49.83%	6,012,804	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,310,470	2	10,620,929	5,310,470	50.00%	10,620,929	RV
TOTAL - PERSONAL	12,041,240	42			49.85%	24,155,566	

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 City of Richmond

Year 2017

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	42,150,900	27	6,187,883	3,083,500	49.83%	84,589,404	AS
Total Commercial	42,150,900	27			49.83%	84,589,404	
Industrial	5,986,800	5	3,228,573	1,560,900	48.35%	12,382,213	AS
Total Industrial	5,986,800	5			48.35%	12,382,213	
Residential	150,923,250	196	See Form L-4017 - 24 Month Study		47.63%	316,865,946	SS
Total Residential	150,923,250	196			47.63%	316,865,946	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	199,060,950	228			48.10%	413,837,563	

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 City of Richmond

Year 2017

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	459,444	221,800	48.28%		AU
		22	2,709,902	1,354,800	49.99%		RV
Total Commercial	5,681,000	27	3,169,346	1,576,600	49.75%	11,419,095	
Industrial		1	159,061	79,000	49.67%		AU
		2	508,321	254,200	50.01%		RV
Total Industrial	666,900	3	667,382	333,200	49.93%	1,335,670	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	2,927,200	4	5,854,439	2,927,200	50.00%	5,854,439	RV
TOTAL - PERSONAL	9,275,100	34			49.84%	18,609,204	

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 Roseville

Year 2017

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	270,264,004	82	34,328,327	16,692,437	48.63%	555,755,715	AS
Total Commercial	270,264,004	82			48.63%	555,755,715	
Industrial	64,784,609	25	13,662,277	6,718,587	49.18%	131,729,583	AS
Total Industrial	64,784,609	25			49.18%	131,729,583	
Residential	606,583,191	1,249	See Form L-4017 - 24 Month Study		47.87%	1,267,146,837	SS
Total Residential	606,583,191	1,249			47.87%	1,267,146,837	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	941,631,804	1,356			48.17%	1,954,632,135	

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 2017

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	2,557,559	1,278,820	50.00%		AU
		74	21,348,451	10,672,110	49.99%		RV
Total Commercial	46,300,340	90	23,906,010	11,950,930	49.99%	92,619,204	
Industrial		8	1,831,078	914,750	49.96%		AU
		16	13,907,042	6,954,440	50.01%		RV
Total Industrial	20,868,530	24	15,738,120	7,869,190	50.00%	41,737,060	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	17,813,700	6	35,627,389	17,813,700	50.00%	35,627,389	RV
TOTAL - PERSONAL	84,982,570	120			49.99%	169,983,653	

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 St. Clair Shores

Year 2017

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	226,651,900	79	30,106,960	13,540,200	44.97%	504,006,893	AS
Total Commercial	226,651,900	79			44.97%	504,006,893	
Industrial	11,944,600	8	2,496,045	1,093,500	43.81%	27,264,551	AS
Total Industrial	11,944,600	8			43.81%	27,264,551	
Residential	1,587,657,900	2,316	See Form L-4017 - 24 Month Study		47.67%	3,330,517,936	SS
Total Residential	1,587,657,900	2,316			47.67%	3,330,517,936	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	1,826,254,400	2,403			47.29%	3,861,789,380	

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 TR Class Transfer

Remarks:

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

County Macomb

City or Township St. Clair Shores

Year 2017

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		13	2,024,566	1,009,700	49.87%		AU
		78	13,388,530	6,683,500	49.92%		RV
Total Commercial	27,117,700	91	15,413,096	7,693,200	49.91%	54,333,200	
Industrial		3	1,401,885	701,000	50.00%		AU
		3	423,888	207,600	48.98%		RV
Total Industrial	1,892,000	6	1,825,773	908,600	49.77%	3,801,487	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	31,997,700	8	63,995,457	31,997,700	50.00%	63,995,457	RV
TOTAL - PERSONAL	61,007,400	105			49.95%	122,130,144	

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 Sterling Heights

Year 2017

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	806,999,100	92	143,963,786	67,592,900	46.95%	1,718,847,923	AS
Total Commercial	806,999,100	92			46.95%	1,718,847,923	
Industrial	409,777,200	68	56,160,642	25,155,700	44.79%	914,885,466	AS
Total Industrial	409,777,200	68			44.79%	914,885,466	
Residential	3,713,175,000	3,352	See Form L-4017 - 24 Month Study		48.66%	7,630,856,967	SS
Total Residential	3,713,175,000	3,352			48.66%	7,630,856,967	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	4,929,951,300	3,512			48.03%	10,264,590,356	

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 2017

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	7,137,528	3,512,700	49.21%		AU
		126	29,530,190	14,763,750	50.00%		RV
Total Commercial	116,278,650	165	36,667,718	18,276,450	49.84%	233,303,872	
Industrial		7	1,398,971	697,550	49.86%		AU
		32	12,500,266	6,250,150	50.00%		RV
Total Industrial	84,703,050	39	13,899,237	6,947,700	49.99%	169,439,988	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	69,342,450	12	138,684,852	69,342,450	50.00%	138,684,852	RV
TOTAL - PERSONAL	270,324,150	216			49.93%	541,428,712	

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 Utica

Year 2017

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	107,209,580	32	20,329,183	9,569,373	47.07%	227,766,263	AS
Total Commercial	107,209,580	32			47.07%	227,766,263	
Industrial	1,958,839	4	915,859	451,894	49.34%	3,970,083	AS
Total Industrial	1,958,839	4			49.34%	3,970,083	
Residential	98,614,826	100	See Form L-4017 - 24 Month Study		47.89%	205,919,453	SS
Total Residential	98,614,826	100			47.89%	205,919,453	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	207,783,245	136			47.48%	437,655,799	

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 2017

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	1,927,790	950,269	49.29%		AU
		35	9,058,959	4,528,680	49.99%		RV
Total Commercial	12,305,667	44	10,986,749	5,478,949	49.87%	24,675,490	
Industrial		1	185,644	92,822	50.00%		AU
Total Industrial	92,822	0	185,644	92,822	50.00%	185,644	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	3,979,476	4	7,958,949	3,979,476	50.00%	7,958,949	RV
TOTAL - PERSONAL	16,377,965	48			49.90%	32,820,083	

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 Warren

Year 2017

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	605,853,780	143	64,357,961	30,931,490	48.06%	1,260,619,600	AS
Total Commercial	605,853,780	143			48.06%	1,260,619,600	
Industrial	602,680,980	83	34,916,212	16,744,940	47.96%	1,256,632,569	AS
Total Industrial	602,680,980	83			47.96%	1,256,632,569	
Residential	2,377,073,450	2,970	See Form L-4017 - 24 Month Study		48.07%	4,945,024,860	SS
Total Residential	2,377,073,450	2,970			48.07%	4,945,024,860	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,585,608,210	3,196			48.05%	7,462,277,029	

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 2017

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		24	3,362,241	1,681,061	50.00%		AU
		151	23,888,538	11,943,434	50.00%		RV
Total Commercial	156,836,315	175	27,250,779	13,624,495	50.00%	313,672,630	
Industrial		13	7,032,654	3,498,741	49.75%		AU
		40	13,986,979	6,992,552	49.99%		RV
Total Industrial	124,831,175	53	21,019,633	10,491,293	49.91%	250,112,553	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	80,553,479	23	161,106,922	80,553,479	50.00%	161,106,922	RV
TOTAL - PERSONAL	362,220,969	251			49.97%	724,892,105	

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 Armada Township

Year 2017

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	32,706,150	21	6,136,988	3,030,350	49.38%	66,233,597	AS
Total Agricultural	32,706,150	21			49.38%	66,233,597	
Commercial	9,931,600	13	3,230,599	1,497,000	46.34%	21,432,024	AS
Total Commercial	9,931,600	13			46.34%	21,432,024	
Industrial	15,059,200	10	5,196,614	2,447,900	47.11%	31,966,037	AS
Total Industrial	15,059,200	10			47.11%	31,966,037	
Residential	209,528,100	116	See L-4017 - 24 Month Study		48.72%	430,065,887	SS
Total Residential	209,528,100	116			48.72%	430,065,887	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	267,225,050	160			48.61%	549,697,545	

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 2017

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	82,903	40,526	48.88%		AU
		12	1,619,052	809,656	50.01%		RV
Total Commercial	1,781,984	13	1,701,955	850,182	49.95%	3,567,536	
Industrial		3	952,592	464,755	48.79%		AU
		4	1,267,138	633,570	50.00%		RV
Total Industrial	1,356,726	7	2,219,730	1,098,325	49.48%	2,741,968	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	96,882,375	12	193,764,745	96,882,375	50.00%	193,764,745	RV
TOTAL - PERSONAL	100,021,085	32			49.99%	200,074,249	

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 2017

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	18,999,170	19	9,572,600	4,776,444	49.90%	38,074,489	AS
Total Agricultural	18,999,170	19			49.90%	38,074,489	
Commercial	21,408,500	21	10,314,986	5,081,838	49.27%	43,451,390	AS
Total Commercial	21,408,500	21			49.27%	43,451,390	
Industrial	57,888,830	14	4,941,326	2,419,340	48.96%	118,236,989	AS
Total Industrial	57,888,830	14			48.96%	118,236,989	
Residential	426,907,969	290	See L-4017 - 24 Month Study		48.83%	874,273,948	SS
Total Residential	426,907,969	290			48.83%	874,273,948	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	525,204,469	344			48.90%	1,074,036,816	

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 2017

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		6	1,920,129	952,610	49.61%		AU
		20	6,274,996	3,136,710	49.99%		RV
Total Commercial	4,015,320	26	8,195,125	4,089,320	49.90%	8,046,733	
Industrial		3	1,219,442	581,580	47.69%		AU
		10	2,510,566	1,255,320	50.00%		RV
Total Industrial	7,566,180	13	3,730,008	1,836,900	49.25%	15,362,802	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	35,302,430	14	70,604,877	35,302,430	50.00%	70,604,877	RV
TOTAL - PERSONAL	46,883,930	53			49.87%	94,014,412	

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 2017

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	6,993,920	9	1,717,723	823,900	47.96%	14,582,819	AS
Total Agricultural	6,993,920	9			47.96%	14,582,819	
Commercial	219,302,250	42	22,933,348	11,008,300	48.00%	456,879,688	AS
Total Commercial	219,302,250	42			48.00%	456,879,688	
Industrial	142,087,450	36	12,493,101	5,912,750	47.33%	300,205,895	AS
Total Industrial	142,087,450	36			47.33%	300,205,895	
Residential	1,450,021,325	1,265	See L-4017 - 24 Month Study		48.83%	2,969,529,644	SS
Total Residential	1,450,021,325	1,265			48.83%	2,969,529,644	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	1,818,404,945	1,352			48.60%	3,741,198,046	

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 2017

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	2,090,769	1,044,844	49.97%		AU
		48	19,566,293	9,784,577	50.01%		RV
Total Commercial	32,309,701	59	21,657,062	10,829,421	50.00%	64,619,402	
Industrial		3	4,519,470	2,253,438	49.86%		AU
		16	5,046,647	2,523,246	50.00%		RV
Total Industrial	39,023,261	19	9,566,117	4,776,684	49.93%	78,155,940	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	22,995,119	13	45,990,232	22,995,119	50.00%	45,990,232	RV
TOTAL - PERSONAL	94,328,081	91			49.97%	188,765,574	

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 2017

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	746,588,100	98	92,476,708	45,385,000	49.08%	1,521,165,648	AS
Total Commercial	746,588,100	98			49.08%	1,521,165,648	
Industrial	145,194,400	48	22,418,065	10,414,800	46.46%	312,514,851	AS
Total Industrial	145,194,400	48			46.46%	312,514,851	
Residential	2,335,624,800	2,445	See Form L-4017 - 24 Month Study		48.94%	4,772,425,010	SS
Total Residential	2,335,624,800	2,445			48.94%	4,772,425,010	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,227,407,300	2,591			48.85%	6,606,105,509	

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 2017

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		24	3,084,639	1,537,800	49.85%		AU
		149	25,267,690	12,626,100	49.97%		RV
Total Commercial	77,139,200	173	28,352,329	14,163,900	49.96%	154,401,922	
Industrial		4	877,261	435,600	49.65%		AU
		29	13,600,402	6,800,400	50.00%		RV
Total Industrial	26,686,200	33	14,477,663	7,236,000	49.98%	53,393,758	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	48,088,500	14	96,176,835	48,088,500	50.00%	96,176,835	RV
TOTAL - PERSONAL	151,913,900	220			49.98%	303,972,515	

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 Harrison Township

Year 2017

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	99,607,240	34	17,591,494	8,607,340	48.93%	203,570,897	AS
Total Commercial	99,607,240	34			48.93%	203,570,897	
Industrial	28,966,300	15	3,971,535	1,803,810	45.42%	63,774,328	AS
Total Industrial	28,966,300	15			45.42%	63,774,328	
Residential	913,096,594	787	See Form L-4017 - 24 Month Study		48.86%	1,868,801,871	SS
Total Residential	913,096,594	787			48.86%	1,868,801,871	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	1,041,670,134	836			48.76%	2,136,147,096	

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 2017

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	484,053	241,540	49.90%		AU
		29	6,073,733	2,998,100	49.36%		RV
Total Commercial	5,691,840	36	6,557,786	3,239,640	49.40%	11,521,943	
Industrial		2	312,455	156,200	49.99%		AU
		27	4,373,021	2,180,950	49.87%		RV
Total Industrial	2,757,010	29	4,685,476	2,337,150	49.88%	5,527,285	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	11,634,750	2	23,269,498	11,634,750	50.00%	23,269,498	RV
TOTAL - PERSONAL	20,083,600	67			49.81%	40,318,726	

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 Grosse Pointe Shores

Year 2017

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							NC
Total Commercial							
Industrial							NC
Total Industrial							
Residential	13,467,340	110	See Form L-4017 - 24 Month Study		48.84%	27,574,406	SS
			Using Wayne County Sales Studies				
Total Residential	13,467,340	110			48.84%	27,574,406	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	13,467,340	110				27,574,406	

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 2017

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	34,750	0	69,500	34,750	50.00%	69,500	ES
Industrial							NC
Total Industrial	0		0	0		0	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	237,510	2	482,332	237,510	49.24%	482,332	RV
TOTAL - PERSONAL	272,260	2			49.34%	551,832	

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 Lenox Township

Year 2017

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	40,559,500	49	11,926,069	5,848,700	49.04%	82,706,974	AS
Total Agricultural	40,559,500	49			49.04%	82,706,974	
Commercial	53,114,600	26	14,739,498	7,047,066	47.81%	111,095,168	AS
Total Commercial	53,114,600	26			47.81%	111,095,168	
Industrial	20,400,200	11	5,869,706	2,720,100	46.34%	44,022,874	AS
Total Industrial	20,400,200	11			46.34%	44,022,874	
Residential	202,167,723	172	See Form L-4017 - 24 Month Study		48.98%	412,755,661	SS
Total Residential	202,167,723	172			48.98%	412,755,661	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	316,242,023	258			48.61%	650,580,677	

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 2017

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
		22	8,473,694	4,237,200	50.00%		RV
Total Commercial	7,146,700	22	8,473,694	4,237,200	50.00%	14,293,400	
Industrial							AU
		3	2,949,887	1,474,900	50.00%		RV
Total Industrial	9,351,400	3	2,949,887	1,474,900	50.00%	18,702,800	
Residential							NC
Total Residential						0	
Utilities							
Total Utilities	23,571,400	30	47,142,836	23,571,400	50.00%	47,142,836	RV
TOTAL - PERSONAL	40,069,500	55			50.00%	80,139,036	

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 2017

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	24,331,710	9	4,071,599	2,007,790	49.31%	49,344,372	AS
Total Agricultural	24,331,710	9			49.31%	49,344,372	
Commercial	226,636,240	37	61,574,816	29,716,530	48.26%	469,615,085	AS
Total Commercial	226,636,240	37			48.26%	469,615,085	
Industrial	57,611,810	19	11,415,916	5,447,810	47.72%	120,728,856	AS
Total Industrial	57,611,810	19			47.72%	120,728,856	
Residential	3,588,279,400	2,400	See Form L-4017 - 24 Month Study		49.15%	7,300,670,193	SS
Total Residential	3,588,279,400	2,400			49.15%	7,300,670,193	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,896,859,160	2,465			49.08%	7,940,358,506	

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 2017

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		15	3,673,362	1,835,000	49.95%		AU
		54	9,455,758	4,725,090	49.97%		RV
Total Commercial	30,242,570	69	13,129,120	6,560,090	49.97%	60,521,453	
Industrial		1	628,179	313,990	49.98%		
		13	6,444,967	3,222,490	50.00%		RV
Total Industrial	17,580,480	14	7,073,146	3,536,480	50.00%	35,160,960	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	55,334,050	21	110,668,103	55,334,050	50.00%	110,668,103	RV
TOTAL - PERSONAL	103,157,100	104			49.99%	206,350,516	

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 2017

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	39,592,800	29	7,458,384	3,635,367	48.74%	81,232,663	AS
Total Agricultural	39,592,800	29			48.74%	81,232,663	
Commercial	7,860,100	48	3,903,088	1,861,000	47.68%	16,485,109	AS
Total Commercial	7,860,100	48			47.68%	16,485,109	
Industrial	5,638,100	10	959,739	488,400	50.89%	11,078,994	AS
Total Industrial	5,638,100	10			50.89%	11,078,994	
Residential	177,058,590	101	See Form L-4017 - 24 Month Study		49.60%	356,972,964	SS
Total Residential	177,058,590	101			49.60%	356,972,964	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	230,149,590	188			49.41%	465,769,730	

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 2017

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							RV
		15	3,637,305	1,788,000	49.16%		
Total Commercial	2,507,800	15	3,637,305	1,788,000	49.16%	5,101,302	
Industrial							NC
Total Industrial	0					0	
Residential							NC
Total Residential	0					0	
Utilities							RV
Total Utilities	18,427,400	23	36,854,763	18,427,400	50.00%	36,854,763	
TOTAL - PERSONAL	20,935,200	38			49.90%	41,956,065	

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 2017

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	34,752,847	27	6,293,842	2,960,732	47.04%	73,879,352	AS
Total Agricultural	34,752,847	27			47.04%	73,879,352	
Commercial	5,206,829	7	2,295,686	1,145,987	49.92%	10,430,347	AS
Total Commercial	5,206,829	7			49.92%	10,430,347	
Industrial	2,045,409	6	1,305,281	644,708	49.39%	4,141,342	AS
Total Industrial	2,045,409	6			49.39%	4,141,342	
Residential	143,358,375	64	See Form L-4017 - 24 Month Study		48.45%	295,889,319	SS
Total Residential	143,358,375	64			48.45%	295,889,319	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	185,363,460	104			48.23%	384,340,360	

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 2017

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	80,086	40,043	50.00%		AU
		8	602,291	301,150	50.00%		RV
Total Commercial	849,516	9	682,377	341,193	50.00%	1,699,032	
Industrial							
		1	85,645	42,823	50.00%		RV
Total Industrial	143,192	1	85,645	42,823	50.00%	286,384	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	33,198,869	17	66,397,729	33,198,869	50.00%	66,397,729	RV
TOTAL - PERSONAL	34,191,577	27			50.00%	68,383,145	

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 Shelby Township

Year 2017

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	530,181,860	70	47,136,115	22,406,550	47.54%	1,115,233,193	AS
Total Commercial	530,181,860	70			47.54%	1,115,233,193	
Industrial	191,852,150	61	37,072,472	16,855,704	45.47%	421,931,273	AS
Total Industrial	191,852,150	61			45.47%	421,931,273	
Residential	3,112,697,873	1,935	See Form L-4017 - 24 Month Study		48.78%	6,381,094,451	SS
Total Residential	3,112,697,873	1,935			48.78%	6,381,094,451	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,834,731,883	2,066			48.43%	7,918,258,917	

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 2017

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		23	9,271,447	4,604,400	49.66%		AU
		102	22,475,597	11,207,450	49.86%		RV
Total Commercial	70,902,520	125	31,747,044	15,811,850	49.81%	142,345,955	
Industrial		4	877,291	424,500	48.39%		AU
		17	7,163,308	3,569,200	49.83%		RV
Total Industrial	25,288,600	21	8,040,599	3,993,700	49.67%	50,913,227	
Residential							NC
Total Residential	0	0				0	
Utilities							
Total Utilities	50,907,100	12	101,812,796	50,907,100	50.00%	101,812,796	RV
TOTAL - PERSONAL	147,098,220	158			49.85%	295,071,978	

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 2017

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	16,578,800	14	5,869,651	2,927,575	49.88%	33,237,370	AS
Total Agricultural	16,578,800	14			49.88%	33,237,370	
Commercial	121,786,500	38	22,846,649	11,007,355	48.18%	252,773,973	AS
Total Commercial	121,786,500	38			48.18%	252,773,973	
Industrial	25,375,400	11	4,117,338	1,892,300	45.96%	55,211,923	AS
Total Industrial	25,375,400	11			45.96%	55,211,923	
Residential	1,342,518,100	713	See Form L-4017 - 24 Month Study		49.27%	2,724,818,551	SS
Total Residential	1,342,518,100	713			49.27%	2,724,818,551	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	1,506,258,800	776			49.13%	3,066,041,817	

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 2017

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	344,942	170,380	49.39%		
		40	9,200,036	4,599,240	49.99%		RV
Total Commercial	13,554,870	48	9,544,978	4,769,620	49.97%	27,126,016	
Industrial		3	710,901	355,460	50.00%		AU
		11	2,959,605	1,479,820	50.00%		RV
Total Industrial	28,709,140	14	3,670,506	1,835,280	50.00%	57,418,280	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	54,188,680	20	108,377,331	54,188,680	50.00%	108,377,331	RV
TOTAL - PERSONAL	96,452,690	82			50.00%	192,921,627	

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:

**MACOMB COUNTY
2017 EQUALIZATION**

12/5/2017 1:44 PM

IN COMPLIANCE WITH SEC.211.34A OF THE GENERAL PROPERTY TAX LAW OF THE STATE OF MICHIGAN, FOLLOWING ARE THE TENTATIVE RATIO AND TENTATIVE MULTILIERIS TO BE APPLIED TO THE ASSESSED VALUES OF EACH CLASS OF PROPERTY IN EACH UNIT OF LOCAL GOVERNMENT IN MACOMB COUNTY TO ACHIEVE COUNTY EQUALIZED VALUE FOR 2018.

Township or City	Agricultural		Commercial		Industrial		Residential		Timber-Cutover		Developmental		Personal	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
CITY OF CENTER LINE	n/a	n/a	48.78	1.02501	49.39	1.01235	48.11	1.03928	n/a	n/a	n/a	n/a	49.98	1.00047
CITY OF EASTPOINTE	n/a	n/a	49.67	1.00664	47.56	1.05130	47.71	1.04800	n/a	n/a	n/a	n/a	49.95	1.00099
CITY OF FRASER	n/a	n/a	49.55	1.00908	49.60	1.00806	48.33	1.03455	n/a	n/a	n/a	n/a	49.86	1.00280
CITY OF MEMPHIS	n/a	n/a	48.46	1.03170	47.01	1.06369	46.95	1.06500	n/a	n/a	n/a	n/a	50.01	0.99978
CITY OF MT. CLEMENS	n/a	n/a	49.78	1.00442	49.77	1.00462	49.32	1.01379	n/a	n/a	n/a	n/a	49.96	1.00084
CITY OF NEW BALTIMORE	n/a	n/a	46.96	1.06474	49.08	1.01874	48.01	1.04145	n/a	n/a	n/a	n/a	49.85	1.00303
CITY OF RICHMOND	n/a	n/a	49.83	1.00341	48.35	1.03413	47.63	1.04976	n/a	n/a	n/a	n/a	49.84	1.00318
CITY OF ROSEVILLE	n/a	n/a	48.63	1.02817	49.18	1.01667	47.87	1.04450	n/a	n/a	n/a	n/a	49.99	1.00011
CITY OF ST. CLAIR SHORES	n/a	n/a	44.97	1.11185	43.81	1.14129	47.67	1.04888	n/a	n/a	n/a	n/a	49.95	1.00095
CITY OF STERLING HEIGHTS	n/a	n/a	46.95	1.06496	44.79	1.11632	48.66	1.02754	n/a	n/a	n/a	n/a	49.93	1.00144
CITY OF UTICA	n/a	n/a	47.07	1.06225	49.34	1.01338	47.89	1.04406	n/a	n/a	n/a	n/a	49.90	1.00196
CITY OF WARREN	n/a	n/a	48.06	1.04037	47.96	1.04254	48.07	1.04015	n/a	n/a	n/a	n/a	49.97	1.00062
ARMADA TOWNSHIP	49.38	1.01256	46.34	1.07898	47.11	1.06135	48.72	1.02627	n/a	n/a	n/a	n/a	49.99	1.00016
BRUCE TOWNSHIP	49.90	1.00200	49.27	1.01482	48.96	1.02124	48.83	1.02396	n/a	n/a	n/a	n/a	49.87	1.00263
CHESTERFIELD TOWNSHIP	47.96	1.04254	48.00	1.04167	47.33	1.05641	48.83	1.02396	n/a	n/a	n/a	n/a	49.97	1.00058
CLINTON TOWNSHIP	n/a	n/a	49.08	1.01874	46.46	1.07619	48.94	1.02166	n/a	n/a	n/a	n/a	49.98	1.00048
HARRISON TOWNSHIP	n/a	n/a	48.93	1.02187	45.42	1.10084	48.86	1.02333	n/a	n/a	n/a	n/a	49.81	1.00377
VLG OF GROSSE PTE SHORES	n/a	n/a	n/a	n/a	n/a	n/a	48.84	1.02375	n/a	n/a	n/a	n/a	49.34	1.01343
LENOX TOWNSHIP	49.04	1.01958	47.81	1.04581	46.34	1.07898	48.98	1.02082	n/a	n/a	n/a	n/a	50.00	1.00000
MACOMB TOWNSHIP	49.31	1.01399	48.26	1.03605	47.72	1.04778	49.15	1.01729	n/a	n/a	n/a	n/a	49.99	1.00018
RAY TOWNSHIP	48.74	1.02585	47.68	1.04866	50.89	0.98251	49.60	1.00806	n/a	n/a	n/a	n/a	49.90	1.00205
RICHMOND TOWNSHIP	47.04	1.06293	49.92	1.00160	49.39	1.01235	48.45	1.03199	n/a	n/a	n/a	n/a	50.00	1.00000
SHELBY TOWNSHIP	n/a	n/a	47.54	1.05175	45.47	1.09963	48.78	1.02501	n/a	n/a	n/a	n/a	49.85	1.00298
WASHINGTON TOWNSHIP	49.88	1.00241	48.18	1.03778	45.96	1.08790	49.27	1.01482	n/a	n/a	n/a	n/a	50.00	1.00008

**MACOMB COUNTY EQUALIZATION DEPARTMENT
Kristen M. Sieloff, Director**

n/a - no properties within this classification