



2018 EQUALIZATION STUDY FOR 2019 VALUES



Prepared by:

Macomb County Equalization Department
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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)

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL REAL and PERSONAL PROPERTY*

Government Unit	2018 Assessment	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities				
Center Line	175,567,300	385,137,569	192,568,785	353,466,798
Eastpointe	547,577,799	1,229,380,751	614,690,376	1,098,660,089
Fraser	543,949,100	1,172,584,648	586,292,324	1,092,338,583
Memphis	23,206,500	49,266,711	24,633,356	46,692,340
Mount Clemens	389,740,200	834,918,619	417,459,309	782,814,579
New Baltimore	468,664,150	994,471,063	497,235,532	942,990,466
Richmond	217,971,200	463,572,365	231,786,183	440,703,428
Roseville	1,051,911,608	2,327,306,893	1,163,653,447	2,114,774,436
St. Clair Shores	1,991,903,492	4,360,532,438	2,180,266,219	3,993,752,116
Sterling Heights	5,409,399,365	11,455,721,686	5,727,860,843	10,847,067,277
Utica	236,667,100	516,681,890	258,340,945	475,527,373
Warren	4,095,291,570	8,777,584,070	4,388,792,035	8,202,145,428
Townships				
Armada	375,239,400	776,081,285	388,040,643	756,394,547
Bruce	588,082,540	1,259,066,404	629,533,202	1,168,051,228
Chesterfield	1,981,683,870	4,192,146,829	2,096,073,415	3,974,335,483
Clinton	3,471,055,300	7,334,876,983	3,667,438,491	6,959,072,809
Harrison	1,086,307,363	2,374,537,752	1,187,268,876	2,197,205,444
Grosse Pte Shores	13,953,800	29,380,691	14,690,345	28,081,291
Lenox	365,238,600	768,423,181	384,211,591	735,593,198
Macomb	4,152,486,420	8,700,873,287	4,350,436,643	8,309,941,712
Ray	256,344,530	545,267,556	272,633,778	514,210,714
Richmond	226,683,900	471,645,562	235,822,781	455,316,172
Shelby	4,143,077,700	8,840,764,632	4,420,382,316	8,329,414,611
Washington	1,665,437,775	3,503,422,411	1,751,711,206	3,335,592,543
Total County	33,477,440,582	71,363,645,278	35,681,822,639	67,154,142,664

Percent Increase over Last Year

6.58%

** 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.*

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL REAL PROPERTY

Government Unit	2018 Assessment	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities				
Center Line	159,257,000	352,508,190	176,254,095	320,829,762
Eastpointe	507,544,299	1,148,871,607	574,435,804	1,018,516,954
Fraser	506,340,800	1,097,351,310	548,675,655	1,016,920,332
Memphis	21,663,600	46,180,898	23,090,449	43,606,529
Mount Clemens	367,636,300	790,671,033	395,335,516	738,570,031
New Baltimore	457,567,100	972,263,836	486,131,918	920,729,158
Richmond	208,155,400	443,913,710	221,956,855	421,008,385
Roseville	976,299,308	2,175,836,180	1,087,918,090	1,963,532,845
St. Clair Shores	1,930,364,092	4,237,440,265	2,118,720,133	3,870,564,025
Sterling Heights	5,154,784,365	10,945,984,830	5,472,992,415	10,337,068,151
Utica	219,641,900	482,626,354	241,313,177	441,409,646
Warren	3,749,252,583	8,085,320,681	4,042,660,341	7,509,695,086
Townships				
Armada	275,931,900	577,464,695	288,732,348	557,727,638
Bruce	541,573,640	1,166,041,999	583,021,000	1,074,036,816
Chesterfield	1,898,185,270	4,024,742,371	2,012,371,186	3,807,269,335
Clinton	3,322,675,700	7,038,045,286	3,519,022,643	6,662,168,594
Harrison	1,066,579,763	2,334,976,546	1,167,488,273	2,157,614,460
Grosse Pte Shores	13,704,200	28,881,349	14,440,674	27,574,406
Lenox	326,007,500	689,920,500	344,960,250	657,130,962
Macomb	4,044,762,920	8,485,378,652	4,242,689,326	8,094,452,778
Ray	235,427,830	503,434,361	251,717,181	472,306,275
Richmond	192,174,600	402,626,962	201,313,481	386,297,581
Shelby	3,998,103,400	8,550,060,969	4,275,030,485	8,038,659,612
Washington	1,567,559,275	3,307,642,193	1,653,821,097	3,139,818,162
Total County	31,741,192,745	67,888,184,779	33,944,092,390	63,677,507,522

Percent Increase over Last Year

6.94%

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL AGRICULTURAL CLASS

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line					
Eastpointe					
Fraser					
Memphis					
Mount Clemens					
New Baltimore					
Richmond					
Roseville					
St. Clair Shores					
Sterling Heights					
Utica					
Warren					
Townships					
Armada	32,892,200	47.01%	69,968,517	34,984,259	66,099,218
Bruce	19,197,900	50.04%	38,365,108	19,182,554	38,074,489
Chesterfield	7,215,300	47.80%	15,094,770	7,547,385	14,584,537
Clinton					
Harrison					
Grosse Pte Shores					
Lenox	40,863,000	45.71%	89,396,193	44,698,097	82,257,789
Macomb	10,196,000	52.85%	19,292,337	9,646,169	20,482,905
Ray	40,051,400	47.24%	84,782,811	42,391,406	80,371,455
Richmond	36,987,400	49.08%	75,361,451	37,680,726	74,851,266
Shelby					
Washington	16,416,800	49.97%	32,853,312	16,426,656	32,857,928
Total County	203,820,000	47.94%	425,114,499	212,557,250	409,579,587

Percent Increase over Last Year

4.29%

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL CLASS

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line	50,443,300	47.66%	105,839,908	52,919,954	101,651,405
Eastpointe	88,059,200	45.12%	195,166,667	97,583,334	177,603,686
Fraser	74,333,000	47.00%	158,155,319	79,077,660	149,940,653
Memphis	4,576,900	51.79%	8,837,420	4,418,710	9,185,847
Mount Clemens	96,789,500	49.45%	195,732,053	97,866,027	195,348,066
New Baltimore	37,275,800	46.97%	79,360,869	39,680,435	74,715,129
Richmond	43,029,100	48.29%	89,105,612	44,552,806	86,775,888
Roseville	277,372,700	46.22%	600,114,020	300,057,010	560,097,034
St. Clair Shores	255,713,100	48.39%	528,442,033	264,221,017	512,001,813
Sterling Heights	857,141,600	49.43%	1,734,051,386	867,025,693	1,729,875,721
Utica	114,126,400	44.00%	259,378,182	129,689,091	230,252,733
Warren	635,317,540	48.15%	1,319,454,912	659,727,456	1,275,209,808
Townships					
Armada	11,506,300	45.89%	25,073,654	12,536,827	23,402,310
Bruce	21,439,200	46.80%	45,810,256	22,905,128	43,451,390
Chesterfield	231,261,000	48.06%	481,160,548	240,580,274	469,165,727
Clinton	770,346,500	48.83%	1,577,609,052	788,804,526	1,543,593,668
Harrison	102,443,900	47.39%	216,171,977	108,085,989	207,827,527
Grosse Pte Shores					
Lenox	56,187,300	48.81%	115,114,321	57,557,161	112,893,810
Macomb	236,222,000	49.99%	472,538,508	236,269,254	474,703,834
Ray	8,372,400	44.27%	18,912,130	9,456,065	16,849,260
Richmond	5,232,200	46.61%	11,225,488	5,612,744	10,499,656
Shelby	568,642,800	45.14%	1,259,731,502	629,865,751	1,144,630,144
Washington	131,309,130	48.14%	272,765,123	136,382,562	263,082,521
Total County	4,677,140,870	47.87%	9,769,750,940	4,884,875,470	9,412,757,630

Percent Increase over Last Year

4.44%

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL CLASS

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line	20,660,200	49.65%	41,612,455	20,806,228	41,789,965
Eastpointe	2,286,200	49.03%	4,662,859	2,331,430	4,618,272
Fraser	83,291,300	44.54%	187,003,368	93,501,684	167,826,318
Memphis	390,800	48.26%	809,780	404,890	789,619
Mount Clemens	33,675,800	49.86%	67,540,714	33,770,357	67,936,986
New Baltimore	14,180,300	45.42%	31,220,387	15,610,194	28,471,515
Richmond	6,690,400	49.03%	13,645,523	6,822,762	13,548,272
Roseville	66,709,000	49.08%	135,918,908	67,959,454	133,525,479
St. Clair Shores	10,843,300	45.31%	23,931,362	11,965,681	21,742,986
Sterling Heights	470,493,500	45.11%	1,042,991,576	521,495,788	943,525,765
Utica	1,979,300	46.43%	4,262,977	2,131,489	3,973,094
Warren	640,338,020	48.65%	1,316,213,813	658,106,907	1,281,484,880
Townships					
Armada	16,332,100	48.58%	33,618,979	16,809,490	32,718,222
Bruce	59,948,100	45.46%	131,869,996	65,934,998	118,236,989
Chesterfield	149,040,500	47.42%	314,298,819	157,149,410	301,036,570
Clinton	159,155,000	45.04%	353,363,677	176,681,839	320,325,459
Harrison	33,298,200	47.06%	70,756,906	35,378,453	67,090,395
Grosse Pte Shores					
Lenox	21,751,400	48.22%	45,108,669	22,554,335	44,022,874
Macomb	68,047,700	47.94%	141,943,471	70,971,736	136,505,021
Ray	5,739,800	48.81%	11,759,476	5,879,738	11,489,815
Richmond	2,057,000	49.56%	4,150,525	2,075,263	4,141,342
Shelby	216,947,800	45.35%	478,385,447	239,192,724	436,951,013
Washington	27,967,700	44.31%	63,118,258	31,559,129	56,449,925
Total County	2,111,823,420	46.74%	4,518,187,945	2,259,093,973	4,238,200,776

Percent Increase over Last Year

6.97%

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL RESIDENTIAL CLASS

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line	88,153,500	42.99%	205,055,827	102,527,914	177,388,392
Eastpointe	417,198,899	43.96%	949,042,081	474,521,041	836,294,996
Fraser	348,716,500	46.36%	752,192,623	376,096,311	699,153,361
Memphis	16,695,900	45.70%	36,533,698	18,266,849	33,631,062
Mount Clemens	237,171,000	44.97%	527,398,266	263,699,133	475,284,979
New Baltimore	406,111,000	47.13%	861,682,580	430,841,290	817,542,514
Richmond	158,435,900	46.44%	341,162,575	170,581,288	320,684,225
Roseville	632,217,608	43.91%	1,439,803,252	719,901,626	1,269,910,332
St. Clair Shores	1,663,807,692	45.15%	3,685,066,870	1,842,533,435	3,336,819,226
Sterling Heights	3,827,149,265	46.85%	8,168,941,868	4,084,470,934	7,663,666,665
Utica	103,536,200	47.28%	218,985,195	109,492,597	207,183,819
Warren	2,473,597,023	45.39%	5,449,651,956	2,724,825,978	4,953,000,398
Townships					
Armada	215,201,300	47.95%	448,803,545	224,401,773	435,507,888
Bruce	440,988,440	46.42%	949,996,639	474,998,320	874,273,948
Chesterfield	1,510,668,470	47.00%	3,214,188,234	1,607,094,117	3,022,482,501
Clinton	2,393,174,200	46.86%	5,107,072,557	2,553,536,278	4,798,249,467
Harrison	930,837,663	45.45%	2,048,047,663	1,024,023,832	1,882,696,538
Grosse Pte Shores	13,704,200	47.45%	28,881,349	14,440,674	27,574,406
Lenox	207,205,800	47.06%	440,301,317	220,150,659	417,956,489
Macomb	3,730,297,220	47.51%	7,851,604,336	3,925,802,168	7,462,761,018
Ray	181,264,230	46.72%	387,979,944	193,989,972	363,595,745
Richmond	147,898,000	47.42%	311,889,498	155,944,749	296,805,317
Shelby	3,212,512,800	47.16%	6,811,944,020	3,405,972,010	6,457,078,455
Washington	1,391,865,645	47.36%	2,938,905,500	1,469,452,750	2,787,427,788
Total County	24,748,408,455	46.54%	53,175,131,395	26,587,565,698	49,616,969,529

Percent Increase over Last Year

7.43%

**2018 EQUALIZATION STUDY FOR 2019 VALUES
 RECAP OF L-4018's**

TOTAL DEVELOPMENTAL CLASS

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 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%

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL PERSONAL PROPERTY*

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line	16,310,300	49.99%	32,629,379	16,314,690	32,637,036
Eastpointe	40,033,500	49.73%	80,509,144	40,254,572	80,143,135
Fraser	37,608,300	49.99%	75,233,338	37,616,669	75,418,251
Memphis	1,542,900	50.00%	3,085,813	1,542,907	3,085,811
Mount Clemens	22,103,900	49.96%	44,247,586	22,123,793	44,244,548
New Baltimore	11,097,050	49.97%	22,207,227	11,103,614	22,261,308
Richmond	9,815,800	49.93%	19,658,655	9,829,328	19,695,043
Roseville	75,612,300	49.92%	151,470,713	75,735,357	151,241,591
St. Clair Shores	61,539,400	49.99%	123,092,173	61,546,087	123,188,091
Sterling Heights	254,615,000	49.95%	509,736,856	254,868,428	509,999,126
Utica	17,025,200	49.99%	34,055,536	17,027,768	34,117,727
Warren	346,038,987	49.99%	692,263,389	346,131,695	692,450,342
Townships					
Armada	99,307,500	50.00%	198,616,590	99,308,295	198,666,909
Bruce	46,508,900	50.00%	93,024,405	46,512,203	94,014,412
Chesterfield	83,498,600	49.88%	167,404,458	83,702,229	167,066,148
Clinton	148,379,600	49.99%	296,831,697	148,415,849	296,904,215
Harrison	19,727,600	49.87%	39,561,206	19,780,603	39,590,984
Grosse Pte Shores	249,600	49.99%	499,342	249,671	506,885
Lenox	39,231,100	49.97%	78,502,681	39,251,341	78,462,236
Macomb	107,723,500	49.99%	215,494,635	107,747,318	215,488,934
Ray	20,916,700	50.00%	41,833,195	20,916,598	41,904,439
Richmond	34,509,300	50.00%	69,018,600	34,509,300	69,018,591
Shelby	144,974,300	49.87%	290,703,663	145,351,832	290,754,999
Washington	97,878,500	49.99%	195,780,218	97,890,109	195,774,381
Total County	1,736,247,837	49.96%	3,475,460,499	1,737,730,250	3,476,635,142

Percent Increase over Last Year

0.09%

* The 2019 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.

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL COMMERCIAL PERSONAL PROPERTY

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line	6,843,400	49.97%	13,695,017	6,847,509	13,703,244
Eastpointe	9,477,800	49.93%	18,982,175	9,491,088	19,031,727
Fraser	14,062,900	49.97%	28,142,686	14,071,343	28,204,774
Memphis	320,200	50.01%	640,272	320,136	640,400
Mount Clemens	11,293,500	49.92%	22,623,197	11,311,599	22,618,666
New Baltimore	3,762,400	49.94%	7,533,841	3,766,921	7,577,845
Richmond	6,135,400	49.89%	12,297,855	6,148,928	12,332,462
Roseville	42,497,400	49.92%	85,131,010	42,565,505	85,011,802
St. Clair Shores	27,267,400	49.99%	54,545,709	27,272,855	54,633,140
Sterling Heights	115,551,100	49.92%	231,472,556	115,736,278	231,844,101
Utica	12,914,400	49.99%	25,833,967	12,916,984	25,896,130
Warren	154,427,789	49.97%	309,041,003	154,520,502	308,855,578
Townships					
Armada	1,890,000	49.98%	3,781,513	1,890,757	3,783,784
Bruce	4,033,300	49.96%	8,073,058	4,036,529	8,046,733
Chesterfield	34,387,300	49.72%	69,161,907	34,580,954	68,774,600
Clinton	80,899,300	49.98%	161,863,345	80,931,673	161,928,143
Harrison	5,153,000	49.50%	10,410,101	5,205,051	10,431,173
Grosse Pte Shores	-		-	-	-
Lenox	6,726,600	49.85%	13,493,681	6,746,841	13,453,200
Macomb	34,921,600	49.97%	69,885,131	34,942,566	69,885,131
Ray	2,079,800	50.00%	4,159,600	2,079,800	4,230,676
Richmond	1,183,500	50.00%	2,367,000	1,183,500	2,367,000
Shelby	69,070,200	49.86%	138,528,279	69,264,140	138,667,337
Washington	14,499,400	49.96%	29,022,018	14,511,009	29,016,210
Total County	659,397,689	49.93%	1,320,684,921	660,342,461	1,320,933,856

Percent Increase over Last Year

0.14%

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL INDUSTRIAL PERSONAL PROPERTY*

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line	3,935,000	50.00%	7,870,000	3,935,000	7,870,000
Eastpointe	312,600	49.97%	625,575	312,788	625,200
Fraser	16,096,800	50.00%	32,193,600	16,096,800	32,316,403
Memphis	759,500	50.00%	1,519,020	759,510	1,519,000
Mount Clemens	2,116,400	49.96%	4,236,189	2,118,095	4,237,885
New Baltimore	2,077,350	49.95%	4,158,859	2,079,430	4,168,874
Richmond	621,400	50.00%	1,242,800	621,400	1,244,542
Roseville	14,410,600	49.81%	28,931,138	14,465,569	28,821,200
St. Clair Shores	1,178,700	49.95%	2,359,760	1,179,880	2,368,294
Sterling Heights	68,169,000	49.95%	136,474,474	68,237,237	136,365,273
Utica	150,400	50.01%	300,768	150,384	300,800
Warren	103,259,102	50.00%	206,518,204	103,259,102	206,890,608
Townships					
Armada	2,289,900	50.00%	4,579,800	2,289,900	4,627,930
Bruce	7,167,500	50.00%	14,335,000	7,167,500	15,362,802
Chesterfield	24,592,200	49.98%	49,204,082	24,602,041	49,253,354
Clinton	19,537,900	49.99%	39,083,617	19,541,809	39,091,437
Harrison	2,205,900	49.98%	4,413,565	2,206,783	4,422,413
Grosse Pte Shores					
Lenox	8,700,000	50.00%	17,400,000	8,700,000	17,400,000
Macomb	14,785,600	49.99%	29,577,115	14,788,558	29,571,200
Ray					
Richmond	138,600	50.00%	277,200	138,600	277,200
Shelby	21,137,300	49.57%	42,641,315	21,320,658	42,555,466
Washington	29,184,000	50.00%	58,368,000	29,184,000	58,368,000
Total County	342,825,752	49.95%	686,310,081	343,155,041	687,657,881

Percent Increase over Last Year

0.10%

* The 2019 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.

**2018 EQUALIZATION STUDY FOR 2019 VALUES
RECAP OF L-4018's**

TOTAL UTILITY PERSONAL PROPERTY

Government Unit	2018 Assessment	Ratio	2019 True Cash Value	2019 50% of True Cash Value	Previous Year Ending True Cash Value (2018 L-4023)
Cities					
Center Line	5,531,900	50.00%	11,064,362	5,532,181	11,063,792
Eastpointe	30,243,100	49.66%	60,901,394	30,450,697	60,486,208
Fraser	7,448,600	50.00%	14,897,052	7,448,526	14,897,074
Memphis	463,200	49.99%	926,521	463,261	926,411
Mount Clemens	8,694,000	50.00%	17,388,200	8,694,100	17,387,997
New Baltimore	5,257,300	50.00%	10,514,527	5,257,264	10,514,589
Richmond	3,059,000	50.00%	6,118,000	3,059,000	6,118,039
Roseville	18,704,300	50.00%	37,408,565	18,704,283	37,408,589
St. Clair Shores	33,093,300	50.00%	66,186,704	33,093,352	66,186,657
Sterling Heights	70,894,900	50.00%	141,789,826	70,894,913	141,789,752
Utica	3,960,400	50.00%	7,920,801	3,960,401	7,920,797
Warren	88,352,096	50.00%	176,704,182	88,352,091	176,704,156
Townships					
Armada	95,127,600	50.00%	190,255,277	95,127,639	190,255,195
Bruce	35,308,100	50.00%	70,616,347	35,308,174	70,604,877
Chesterfield	24,519,100	50.00%	49,038,469	24,519,235	49,038,194
Clinton	47,942,400	50.00%	95,884,735	47,942,368	95,884,635
Harrison	12,368,700	50.00%	24,737,540	12,368,770	24,737,398
Grosse Pte Shores	249,600	49.99%	499,342	249,671	506,885
Lenox	23,804,500	50.00%	47,609,000	23,804,500	47,609,036
Macomb	58,016,300	50.00%	116,032,389	58,016,195	116,032,603
Ray	18,836,900	50.00%	37,673,595	18,836,798	37,673,763
Richmond	33,187,200	50.00%	66,374,400	33,187,200	66,374,391
Shelby	54,766,800	50.00%	109,534,069	54,767,035	109,532,196
Washington	54,195,100	50.00%	108,390,200	54,195,100	108,390,171
Total County	734,024,396	49.99%	1,468,465,497	734,232,749	1,468,043,405

Percent Increase over Last Year

0.03%

State Tax Commission Analysis for Equalized Valuation of Personal Property

County Name MACOMB COUNTY		City/Township Name ENTIRE MACOMB COUNTY				Study Year 2018	Equalization Year 2019
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 Parcels	True Cash Value	Assessed Value			
150 Agricultural	0				0.00%	0	NC
250 Commercial	659,397,689				49.93%	1,320,684,921	AU & RV
350 Industrial	342,825,752				49.95%	686,310,081	AU & RV
450 Residential	0				0.00%	0	NC
550 Utility	734,024,396				49.99%	1,468,465,497	OH
TOTAL - PERSONAL	1,736,247,837				49.96%	3,475,460,499	
AS: Appraisal Study CS: Combined Sales & Appraisal Study		S1: One Year Sales Study		RV: Record Verification			
NW: New Class		S2: Two Year Sales Study		AU: Audit			
NC: None Classified RA: Reappraisal		OH: One Hundred % Study		CT: Class Transfer			
ES: Estimated Values (Explain)							
Remarks:							

ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County Macomb

City or Township Entire Macomb County

Year 2018 for 2019

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	659,397,689				49.93%	1,320,684,921	AU
Industrial	342,825,752				49.95%	686,310,081	AU
Residential	0				0.00%	0	NC
Utility	734,024,396				49.99%	1,468,465,497	RV
TOTAL PERSONAL	1,736,247,837				49.96%	3,475,460,499	

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

Remarks:

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

County Macomb

City or Township Center Line

Year 2018 for 2019

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	50,443,300	40	15,906,239	7,580,600	47.66%	105,839,908	AS
Total Commercial	50,443,300	40			47.66%	105,839,908	
Industrial	11,630,400	9	1,679,857	829,500	49.38%	23,552,855	AS
<i>FCA US LLC - 2 parcels</i>	9,029,800	2	18,059,600	9,029,800	50.00%	18,059,600	<i>MTT 2018 Stip</i>
Total Industrial	20,660,200	11			49.65%	41,612,455	
Residential	88,153,500	211	See Form L-4017 - 24 Month Study		42.99%	205,055,827	SS
Total Residential	88,153,500	211			42.99%	205,055,827	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	159,257,000	262			45.18%	352,508,190	

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 2018 for 2019

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	222,155	108,700	48.93%		AU
		25	6,562,341	3,281,300	50.00%		RV
Total Commercial	6,843,400	28	6,784,496	3,390,000	49.97%	13,695,017	
Industrial		1	1,231,008	615,500	50.00%		AU
		2	175,188	87,600	50.00%		RV
Total Industrial	3,935,000	3	1,406,196	703,100	50.00%	7,870,000	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,531,900	5	11,064,362	5,531,900	50.00%	11,064,362	RV
TOTAL - PERSONAL	16,310,300	36			49.99%	32,629,379	

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 2018 for 2019

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	88,059,200	65	13,829,500	6,239,822	45.12%	195,166,667	AS
Total Commercial	88,059,200	65			45.12%	195,166,667	
Industrial	2,286,200	5	2,191,006	1,074,300	49.03%	4,662,859	AS
Total Industrial	2,286,200	5			49.03%	4,662,859	
Residential	417,198,899	1,012	See Form L-4017 - 24 Month Study		43.96%	949,042,081	SS
Total Residential	417,198,899	1,012			43.96%	949,042,081	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	507,544,299	1,082			44.18%	1,148,871,607	

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 2018 for 2019

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		10	1,349,351	669,900	49.65%		AU
		43	5,628,174	2,813,700	49.99%		RV
Total Commercial	9,477,800	53	6,977,525	3,483,600	49.93%	18,982,175	
Industrial							
		4	239,146	119,500	49.97%		RV
Total Industrial	312,600	4	239,146	119,500	49.97%	625,575	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	30,243,100	6	60,901,394	30,243,100	49.66%	60,901,394	RV
TOTAL - PERSONAL	40,033,500	63			49.73%	80,509,144	

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 Fraser

Year 2018 for 2019

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	74,333,000	46	23,344,963	10,971,100	47.00%	158,155,319	AS
Total Commercial	74,333,000	46			47.00%	158,155,319	
Industrial	83,291,300	25	11,586,067	5,160,867	44.54%	187,003,368	AS
Total Industrial	83,291,300	25			44.54%	187,003,368	
Residential	348,716,500	448	See Form L-4017 - 24 Month Study		46.36%	752,192,623	SS
Total Residential	348,716,500	448			46.36%	752,192,623	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	506,340,800	447			48.72%	1,097,351,310	

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

Remarks:

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

County Macomb

City or Township Fraser

Year 2018 for 2019

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	726,145	359,000	49.44%		AU
		33	12,236,988	6,118,700	50.00%		RV
Total Commercial	14,062,900	42	12,963,133	6,477,700	49.97%	28,142,686	
Industrial		5	1,328,474	663,800	49.97%		AU
		25	6,133,213	3,066,900	50.00%		RV
Total Industrial	16,096,800	30	7,461,687	3,730,700	50.00%	32,193,600	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	7,448,600	3	14,897,052	7,448,600	50.00%	14,897,052	RV
TOTAL - PERSONAL	37,608,300	75			49.99%	75,233,338	

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 2018 for 2019

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	4,576,900	6	923,802	478,400	51.79%	8,837,420	AS
Total Commercial	4,576,900	6			51.79%	8,837,420	
Industrial	390,800	4	1,720,694	830,400	48.26%	809,780	AS
Total Industrial	390,800	4	1,720,694	830,400	48.26%	809,780	<i>Three (3) St. Clair properties included in appraisal study</i>
Residential	16,695,900	50	6,676,908	3,051,500	45.70%	36,533,698	AS
Total Residential	16,695,900	50			45.70%	36,533,698	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	21,663,600	60				46,180,898	

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 2018 for 2019

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
		39	429,134	214,600	50.01%		
Total Commercial	320,200	39	429,134	214,600	50.01%	640,272	
Industrial							RV
		1	1,519,020	759,500	50.00%		
Total Industrial	759,500	1	1,519,020	759,500	50.00%	1,519,020	
Residential							NC
Total Residential	0					0	
Utilities							RV
Total Utilities	463,200	2	926,521	463,200	49.99%	926,521	
TOTAL - PERSONAL	1,542,900	42			50.00%	3,085,813	

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 2018 for 2019

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	96,789,500	70	20,070,466	9,924,200	49.45%	195,732,053	AS
Total Commercial	96,789,500	70			49.45%	195,732,053	
Industrial	33,675,800	16	8,424,371	4,200,100	49.86%	67,540,714	AS
Total Industrial	33,675,800	16			49.86%	67,540,714	
Residential	237,171,000	357	See Form L-4017 - 24 Month Study		44.97%	527,398,266	SS
Total Residential	237,171,000	357			44.97%	527,398,266	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	367,636,300	443			46.50%	790,671,033	

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 2018 for 2019

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		10	2,629,074	1,307,700	49.74%		AU
		34	6,949,827	3,474,200	49.99%		RV
Total Commercial	11,293,500	44	9,578,901	4,781,900	49.92%	22,623,197	
Industrial		2	822,471	409,900	49.84%		AU
		14	4,369,890	2,184,400	49.99%		RV
Total Industrial	2,116,400	16	5,192,361	2,594,300	49.96%	4,236,189	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	8,694,000	4	17,388,200	8,694,000	50.00%	17,388,200	RV
TOTAL - PERSONAL	22,103,900	64			49.96%	44,247,586	

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 New Baltimore

Year 2018 for 2019

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	37,275,800	24	13,284,281	6,239,332	46.97%	79,360,869	AS
Total Commercial	37,275,800	24			46.97%	79,360,869	
Industrial	14,180,300	10	2,372,221	1,077,368	45.42%	31,220,387	AS
Total Industrial	14,180,300	10			45.42%	31,220,387	
Residential	406,111,000	295	See Form L-4017 - 24 Month Study		47.13%	861,682,580	SS
Total Residential	406,111,000	295			47.13%	861,682,580	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	457,567,100	329			47.06%	972,263,836	

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 2018 for 2019

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	2,592,173	1,293,600	49.90%		AU
		30	3,549,357	1,773,700	49.97%		RV
Total Commercial	3,762,400	45	6,141,530	3,067,300	49.94%	7,533,841	
Industrial		6	851,727	424,800	49.88%		AU
		9	1,435,366	717,700	50.00%		RV
Total Industrial	2,077,350	15	2,287,093	1,142,500	49.95%	4,158,859	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	5,257,300	2	10,514,527	5,257,300	50.00%	10,514,527	RV
TOTAL - PERSONAL	11,097,050	62			49.97%	22,207,227	

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 2018 for 2019

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	43,029,100	35	10,684,118	5,159,800	48.29%	89,105,612	AS
Total Commercial	43,029,100	35			48.29%	89,105,612	
Industrial	6,690,400	7	2,037,754	999,200	49.03%	13,645,523	AS
Total Industrial	6,690,400	7			49.03%	13,645,523	
Residential	158,435,900	220	See Form L-4017 - 24 Month Study		46.44%	341,162,575	SS
Total Residential	158,435,900	220			46.44%	341,162,575	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	208,155,400	262			46.89%	443,913,710	

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 2018 for 2019

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	634,085	312,800	49.33%		AU
		20	3,245,888	1,622,800	50.00%		RV
Total Commercial	6,135,400	26	3,879,973	1,935,600	49.89%	12,297,855	
Industrial							
		2	479,640	239,800	50.00%		RV
Total Industrial	621,400	2	479,640	239,800	50.00%	1,242,800	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	3,059,000	4	6,095,091	3,047,600	50.00%	6,118,000	RV
TOTAL - PERSONAL	9,815,800	32			49.93%	19,658,655	

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 2018 for 2019

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	277,372,700	81	35,194,596	16,267,100	46.22%	600,114,020	AS
Total Commercial	277,372,700	81			46.22%	600,114,020	
Industrial	66,709,000	28	18,065,025	8,867,000	49.08%	135,918,908	AS
Total Industrial	66,709,000	28			49.08%	135,918,908	
Residential	632,217,608	1,334	See Form L-4017 - 24 Month Study		43.91%	1,439,803,252	SS
Total Residential	632,217,608	1,334			43.91%	1,439,803,252	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	976,299,308	1,443			44.87%	2,175,836,180	

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 2018 for 2019

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	3,367,560	1,671,000	49.62%		AU
		73	22,707,230	11,346,300	49.97%		RV
Total Commercial	42,497,400	96	26,074,790	13,017,300	49.92%	85,131,010	
Industrial		10	3,456,086	1,712,600	49.55%		AU
		24	4,494,794	2,247,600	50.00%		RV
Total Industrial	14,410,600	34	7,950,880	3,960,200	49.81%	28,931,138	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	18,704,300	6	37,408,565	18,704,300	50.00%	37,408,565	RV
TOTAL - PERSONAL	75,612,300	136			49.92%	151,470,713	

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 2018 for 2019

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	255,713,100	109	37,262,485	18,031,569	48.39%	528,442,033	AS
Total Commercial	255,713,100	109			48.39%	528,442,033	
Industrial	10,843,300	9	6,313,714	2,860,700	45.31%	23,931,362	AS
Total Industrial	10,843,300	9			45.31%	23,931,362	
Residential	1,663,807,692	2,320	See Form L-4017 - 24 Month Study		45.15%	3,685,066,870	SS
Total Residential	1,663,807,692	2,320			45.15%	3,685,066,870	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	1,930,364,092	2,438			45.55%	4,237,440,265	

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 2018 for 2019

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		27	2,916,013	1,456,800	49.96%		AU
		74	15,567,358	7,783,500	50.00%		RV
Total Commercial	27,267,400	101	18,483,371	9,240,300	49.99%	54,545,709	
Industrial							
		3	677,884	338,600	49.95%		RV
Total Industrial	1,178,700	3	677,884	338,600	49.95%	2,359,760	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	33,093,300	8	66,186,704	33,093,300	50.00%	66,186,704	RV
TOTAL - PERSONAL	61,539,400	112			49.99%	123,092,173	

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

Remarks:

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

County Macomb

City or Township Sterling Heights

Year 2018 for 2019

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	857,141,600	82	41,422,872	20,474,196	49.43%	1,734,051,386	AS
Total Commercial	857,141,600	82			49.43%	1,734,051,386	
Industrial	470,493,500	38	29,954,164	13,513,400	45.11%	1,042,991,576	AS
Total Industrial	470,493,500	38			45.11%	1,042,991,576	
Residential	3,827,149,265	3,526	See Form L-4017 - 24 Month Study		46.85%	8,168,941,868	SS
Total Residential	3,827,149,265	3,526			46.85%	8,168,941,868	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	5,154,784,365	3,646			47.09%	10,945,984,830	

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 2018 for 2019

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		36	5,846,295	2,873,800	49.16%		AU
		127	53,971,578	26,987,700	50.00%		RV
Total Commercial	115,551,100	163	59,817,873	29,861,500	49.92%	231,472,556	
Industrial		11	3,378,151	1,666,000	49.32%		AU
		39	42,202,855	21,101,700	50.00%		RV
Total Industrial	68,169,000	50	45,581,006	22,767,700	49.95%	136,474,474	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	70,894,900	10	141,789,826	70,894,900	50.00%	141,789,826	RV
TOTAL - PERSONAL	254,615,000	223			49.95%	509,736,856	

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 Utica

Year 2018 for 2019

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	114,126,400	29	11,750,779	5,170,269	44.00%	259,378,182	AS
Total Commercial	114,126,400	29			44.00%	259,378,182	
Industrial	1,979,300	5	1,003,439	465,900	46.43%	4,262,977	AS
Total Industrial	1,979,300	5			46.43%	4,262,977	
Residential	103,536,200	164	See Form L-4017 - 24 Month Study		47.28%	218,985,195	SS
Total Residential	103,536,200	164			47.28%	218,985,195	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	219,641,900	198			45.51%	482,626,354	

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 2018 for 2019

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	240,239	119,400	49.70%		AU
		33	7,941,186	3,970,300	50.00%		RV
Total Commercial	12,914,400	39	8,181,425	4,089,700	49.99%	25,833,967	
Industrial							
		3	300,768	150,400	50.01%		RV
Total Industrial	150,400	0	300,768	150,400	50.01%	300,768	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	3,960,400	4	7,920,801	3,960,400	50.00%	7,920,801	RV
TOTAL - PERSONAL	17,025,200	43			49.99%	34,055,536	

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

Remarks:

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

County Macomb

City or Township Warren

Year 2018 for 2019

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	635,317,540	151	51,985,548	25,030,010	48.15%	1,319,454,912	AS
Total Commercial	635,317,540	151			48.15%	1,319,454,912	
Industrial	640,338,020	144	55,110,759	26,811,010	48.65%	1,316,213,813	AS
Total Industrial	640,338,020	144			48.65%	1,316,213,813	
Residential	2,473,597,023	3,413	See Form L-4017 - 24 Month Study		45.39%	5,449,651,956	SS
Total Residential	2,473,597,023	3,413			45.39%	5,449,651,956	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,749,252,583	3,708			46.37%	8,085,320,681	

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 2018 for 2019

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		35	5,099,193	2,544,764	49.91%		AU
		140	33,709,820	16,848,046	49.98%		RV
Total Commercial	154,427,789	175	38,809,013	19,392,810	49.97%	309,041,003	
Industrial		11	3,242,790	1,619,988	49.96%		AU
		39	102,846,460	51,426,114	50.00%		RV
Total Industrial	103,259,102	50	106,089,250	53,046,102	50.00%	206,518,204	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	88,352,096	23	176,704,182	88,352,096	50.00%	176,704,182	RV
TOTAL - PERSONAL	346,038,987	248			49.99%	692,263,389	

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 2018 for 2019

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	32,892,200	30	9,920,894	4,664,300	47.01%	69,968,517	AS
Total Agricultural	32,892,200	30			47.01%	69,968,517	
Commercial	11,506,300	15	3,994,275	1,833,000	45.89%	25,073,654	AS
Total Commercial	11,506,300	15			45.89%	25,073,654	
Industrial	16,332,100	12	8,077,162	3,924,100	48.58%	33,618,979	AS
Total Industrial	16,332,100	12			48.58%	33,618,979	
Residential	215,201,300	112	See L-4017 - 24 Month Study		47.95%	448,803,545	SS
Total Residential	215,201,300	112			47.95%	448,803,545	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	275,931,900	169			47.78%	577,464,695	

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 2018 for 2019

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	418,189	209,100	50.00%		AU
		14	2,439,614	1,219,200	49.98%		RV
Total Commercial	1,890,000	17	2,857,803	1,428,300	49.98%	3,781,513	
Industrial		1	167,071	83,500	49.98%		AU
		6	2,090,122	1,045,000	50.00%		RV
Total Industrial	2,289,900	7	2,257,193	1,128,500	50.00%	4,579,800	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	95,127,600	12	190,255,277	95,127,600	50.00%	190,255,277	RV
TOTAL - PERSONAL	99,307,500	36			50.00%	198,616,590	

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 2018 for 2019

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	19,197,900	16	6,420,612	3,213,100	50.04%	38,365,108	AS
Total Agricultural	19,197,900	16			50.04%	38,365,108	
Commercial	21,439,200	16	4,222,978	1,976,200	46.80%	45,810,256	AS
Total Commercial	21,439,200	16			46.80%	45,810,256	
Industrial	59,948,100	17	6,495,589	2,953,200	45.46%	131,869,996	AS
Total Industrial	59,948,100	17			45.46%	131,869,996	
Residential	440,988,440	300	See L-4017 - 24 Month Study		46.42%	949,996,639	SS
Total Residential	440,988,440	300			46.42%	949,996,639	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	541,573,640	349			46.45%	1,166,041,999	

SS Sales Study CS Combined Sales & Appraisal Study AS Appraisal Study SA State Assessed Only (DNR)
 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 - Personal Property**

County Macomb

City or Township Bruce Township

Year 2018 for 2019

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		10	332,825	164,000	49.28%		AU
		29	4,940,047	2,470,100	50.00%		RV
Total Commercial	4,033,300	39	5,272,872	2,634,100	49.96%	8,073,058	
Industrial		1	64,622	32,300	49.98%		AU
		8	3,228,874	1,614,300	50.00%		RV
Total Industrial	7,167,500	9	3,293,496	1,646,600	50.00%	14,335,000	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	35,308,100	14	70,616,347	35,308,100	50.00%	70,616,347	RV
TOTAL - PERSONAL	46,508,900	62			50.00%	93,024,405	

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 2018 for 2019

Assessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	7,215,300	10	2,903,962	1,388,200	47.80%	15,094,770	AS
Total Agricultural	7,215,300	10			47.80%	15,094,770	
Commercial	161,363,400	62	28,028,396	13,249,200	47.27%	341,365,348	AS
big box/apt	69,897,600	23	139,795,200	69,897,600	50.00%	139,795,200	<i>MTT decision values - 30.22% of class</i>
Total Commercial	231,261,000	85			48.06%	481,160,548	
Industrial	149,040,500	32	18,402,478	8,726,300	47.42%	314,298,819	AS
Total Industrial	149,040,500	32			47.42%	314,298,819	
Residential	1,510,668,470	1,387	See L-4017 - 24 Month Study		47.00%	3,214,188,234	SS
Total Residential	1,510,668,470	1,387			47.00%	3,214,188,234	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	1,898,185,270	1,514			47.16%	4,024,742,371	

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 2018 for 2019

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		12	1,926,101	947,000	49.17%		AU
		45	19,943,778	9,926,200	49.77%		RV
Total Commercial	34,387,300	57	21,869,879	10,873,200	49.72%	69,161,907	
Industrial		7	1,323,195	661,000	49.95%		AU
		11	2,255,776	1,127,600	49.99%		RV
Total Industrial	24,592,200	18	3,578,971	1,788,600	49.98%	49,204,082	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	24,519,100	13	49,038,469	24,519,100	50.00%	49,038,469	RV
TOTAL - PERSONAL	83,498,600	88			49.88%	167,404,458	

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 Clinton Township

Year 2018 for 2019

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	770,346,500	134	88,476,769	43,205,100	48.83%	1,577,609,052	AS
Total Commercial	770,346,500	134			48.83%	1,577,609,052	
Industrial	159,155,000	58	30,414,720	13,697,700	45.04%	353,363,677	AS
Total Industrial	159,155,000	58			45.04%	353,363,677	
Residential	2,393,174,200	2,616	See Form L-4017 - 24 Month Study		46.86%	5,107,072,557	SS
Total Residential	2,393,174,200	2,616			46.86%	5,107,072,557	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,322,675,700	2,808			47.21%	7,038,045,286	

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 2018 for 2019

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	3,145,907	1,565,200	49.75%		AU
		139	29,654,491	14,828,500	50.00%		RV
Total Commercial	80,899,300	163	32,800,398	16,393,700	49.98%	161,863,345	
Industrial		8	1,493,605	744,700	49.86%		AU
		49	12,877,285	6,439,200	50.00%		RV
Total Industrial	19,537,900	57	14,370,890	7,183,900	49.99%	39,083,617	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	47,942,400	14	95,884,735	47,942,400	50.00%	95,884,735	RV
TOTAL - PERSONAL	148,379,600	234			49.99%	296,831,697	

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 2018 for 2019

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	102,443,900	48	20,797,840	9,856,100	47.39%	216,171,977	AS
Total Commercial	102,443,900	48			47.39%	216,171,977	
Industrial	33,298,200	20	6,661,613	3,134,700	47.06%	70,756,906	AS
Total Industrial	33,298,200	20			47.06%	70,756,906	
Residential	930,837,663	840	See Form L-4017 - 24 Month Study		45.45%	2,048,047,663	SS
Total Residential	930,837,663	840			45.45%	2,048,047,663	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	1,066,579,763	908			45.68%	2,334,976,546	

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 2018 for 2019

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	659,262	328,600	49.84%		AU
		35	8,321,605	4,117,200	49.48%		RV
Total Commercial	5,153,000	44	8,980,867	4,445,800	49.50%	10,410,101	
Industrial		8	4,349,328	2,173,500	49.97%		AU
		8	1,983,039	991,600	50.00%		RV
Total Industrial	2,205,900	16	6,332,367	3,165,100	49.98%	4,413,565	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	12,368,700	2	24,737,540	12,368,700	50.00%	24,737,540	RV
TOTAL - PERSONAL	19,727,600	62			49.87%	39,561,206	

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 2018 for 2019

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	13,704,200	90	See Form L-4017 - 24 Month Study		47.44%	28,887,437	SS
			Using Wayne County Sales Studies				
Total Residential	13,704,200	90			47.44%	28,887,437	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	13,704,200	90				28,887,437	

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 2018 for 2019

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	0	0	50.00%		ES
Total Commercial	0	0	0	0		0	
Industrial							
							NC
Total Industrial	0		0	0		0	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	249,600	2	499,342	249,600	49.99%	499,342	RV
TOTAL - PERSONAL	249,600	2			49.99%	499,342	

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 2018 for 2019

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	40,863,000	54	12,514,570	5,720,800	45.71%	89,396,193	AS
Total Agricultural	40,863,000	54			45.71%	89,396,193	
Commercial	56,187,300	35	15,341,978	7,487,800	48.81%	115,114,321	AS
Total Commercial	56,187,300	35			48.81%	115,114,321	
Industrial	21,751,400	13	10,358,458	4,994,347	48.22%	45,108,669	AS
Total Industrial	21,751,400	13			48.22%	45,108,669	
Residential	207,205,800	183	See Form L-4017 - 24 Month Study		47.06%	440,301,317	SS
Total Residential	207,205,800	183			47.06%	440,301,317	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	326,007,500	285			47.25%	689,920,500	

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 2018 for 2019

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	2,409,838	1,188,700	49.33%		AU
		19	8,450,348	4,225,100	50.00%		RV
Total Commercial	6,726,600	25	10,860,186	5,413,800	49.85%	13,493,681	
Industrial		3	83,734	41,500	49.56%		AU
		3	12,400,231	6,200,100	50.00%		RV
Total Industrial	8,700,000	6	12,483,965	6,241,600	50.00%	17,400,000	
Residential							
							NC
Total Residential						0	
Utilities							
Total Utilities	23,804,500	28	47,609,545	23,804,700	50.00%	47,609,000	RV
TOTAL - PERSONAL	39,231,100	59			49.97%	78,502,681	

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 Macomb Township

Year 2018 for 2019

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	10,196,000	10	4,515,186	2,386,400	52.85%	19,292,337	AS
Total Agricultural	10,196,000	10			52.85%	19,292,337	
Commercial	236,222,000	48	46,646,991	23,316,700	49.99%	472,538,508	AS
Total Commercial	236,222,000	48			49.99%	472,538,508	
Industrial	68,047,700	27	25,238,544	12,099,824	47.94%	141,943,471	AS
Total Industrial	68,047,700	27			47.94%	141,943,471	
Residential	3,730,297,220	2,443	See Form L-4017 - 24 Month Study		47.51%	7,851,604,336	SS
Total Residential	3,730,297,220	2,443			47.51%	7,851,604,336	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	4,044,762,920	2,528			47.67%	8,485,378,652	

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 2018 for 2019

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							NC
Total Agricultural	0					0	
Commercial		14	950,968	470,300	49.45%		AU
		61	19,213,808	9,606,700	50.00%		RV
Total Commercial	34,921,600	75	20,164,776	10,077,000	49.97%	69,885,131	
Industrial		6	970,973	484,900	49.94%		AU
		8	7,260,466	3,630,300	50.00%		RV
Total Industrial	14,785,600	14	8,231,439	4,115,200	49.99%	29,577,115	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	58,016,300	21	116,032,389	58,016,300	50.00%	116,032,389	RV
TOTAL - PERSONAL	107,723,500	110			49.99%	215,494,635	

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 2018 for 2019

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	40,051,400	36	10,694,219	5,051,900	47.24%	84,782,811	AS
Total Agricultural	40,051,400	36			47.24%	84,782,811	
Commercial	8,372,400	18	5,224,199	2,312,600	44.27%	18,912,130	AS
Total Commercial	8,372,400	18			44.27%	18,912,130	
Industrial	5,739,800	8	976,560	476,700	48.81%	11,759,476	AS
Total Industrial	5,739,800	8			48.81%	11,759,476	
Residential	181,264,230	119	See Form L-4017 - 24 Month Study		46.72%	387,979,944	SS
Total Residential	181,264,230	119			46.72%	387,979,944	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	235,427,830	181			46.76%	503,434,361	

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 2018 for 2019

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	174,354	87,200	50.01%		AU
		13	1,769,057	884,600	50.00%		RV
Total Commercial	2,079,800	15	1,943,411	971,800	50.00%	4,159,600	
Industrial							NC
Total Industrial	0					0	
Residential							NC
Total Residential	0					0	
Utilities							
Total Utilities	18,836,900	23	37,673,595	18,836,900	50.00%	37,673,595	RV
TOTAL - PERSONAL	20,916,700	38			50.00%	41,833,195	

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 2018 for 2019

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	36,987,400	37	9,694,037	4,758,000	49.08%	75,361,451	AS
Total Agricultural	36,987,400	37			49.08%	75,361,451	
Commercial	5,232,200	9	2,951,762	1,375,900	46.61%	11,225,488	AS
Total Commercial	5,232,200	9			46.61%	11,225,488	
Industrial	2,057,000	8	1,410,675	699,100	49.56%	4,150,525	AS
Total Industrial	2,057,000	8			49.56%	4,150,525	
Residential	147,898,000	78	See Form L-4017 - 24 Month Study		47.42%	311,889,498	SS
Total Residential	147,898,000	78			47.42%	311,889,498	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	192,174,600	132			47.73%	402,626,962	

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

Remarks:

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

County Macomb

City or Township Richmond Township

Year 2018 for 2019

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	598,985	299,500	50.00%		AU
		9	1,681,674	840,800	50.00%		RV
Total Commercial	1,183,500	11	2,280,659	1,140,300	50.00%	2,367,000	
Industrial							
		2	30,000	15,000	50.00%		RV
Total Industrial	138,600	2	30,000	15,000	50.00%	277,200	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	33,187,200	17	66,277,638	33,138,900	50.00%	66,374,400	RV
TOTAL - PERSONAL	34,509,300	30			50.00%	69,018,600	

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 Shelby Township

Year 2018 for 2019

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	568,642,800	67	27,600,760	12,460,208	45.14%	1,259,731,502	AS
Total Commercial	568,642,800	67			45.14%	1,259,731,502	
Industrial	216,947,800	43	23,148,549	10,496,905	45.35%	478,385,447	AS
Total Industrial	216,947,800	43			45.35%	478,385,447	
Residential	3,212,512,800	1,927	See Form L-4017 - 24 Month Study		47.16%	6,811,944,020	SS
Total Residential	3,212,512,800	1,927			47.16%	6,811,944,020	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	3,998,103,400	2,037			46.76%	8,550,060,969	

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 2018 for 2019

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		37	5,731,418	2,841,500	49.58%		AU
		106	24,273,414	12,118,400	49.92%		RV
Total Commercial	69,070,200	143	30,004,832	14,959,900	49.86%	138,528,279	
Industrial		11	5,822,819	2,865,600	49.21%		AU
		19	4,855,463	2,427,900	50.00%		RV
Total Industrial	21,137,300	30	10,678,282	5,293,500	49.57%	42,641,315	
Residential							NC
Total Residential	0	0				0	
Utilities							
Total Utilities	54,766,800	12	109,534,069	54,766,800	50.00%	109,534,069	RV
TOTAL - PERSONAL	144,974,300	185			49.87%	290,703,663	

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 2018 for 2019

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	16,416,800	16	4,713,177	2,355,100	49.97%	32,853,312	AS
Total Agricultural	16,416,800	16			49.97%	32,853,312	
Commercial	131,309,130	45	32,113,051	15,459,791	48.14%	272,765,123	AS
Total Commercial	131,309,130	45			48.14%	272,765,123	
Industrial	27,967,700	13	5,162,380	2,287,400	44.31%	63,118,258	AS
Total Industrial	27,967,700	13			44.31%	63,118,258	
Residential	1,391,865,645	756	See Form L-4017 - 24 Month Study		47.36%	2,938,905,500	SS
Total Residential	1,391,865,645	756			47.36%	2,938,905,500	
Timber - Cutover							NC
Total TC							
Developmental							NC
Total Developmental							
TOTAL - REAL	1,567,559,275	830			47.39%	3,307,642,193	

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 2018 for 2019

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		10	3,412,565	1,699,900	49.81%		AU
		46	13,297,157	6,647,700	49.99%		RV
Total Commercial	14,499,400	56	16,709,722	8,347,600	49.96%	29,022,018	
Industrial		6	874,523	436,900	49.96%		AU
		11	57,156,857	28,578,200	50.00%		RV
Total Industrial	29,184,000	17	58,031,380	29,015,100	50.00%	58,368,000	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	54,195,100	19	106,967,168	53,483,600	50.00%	108,390,200	RV
TOTAL - PERSONAL	97,878,500	92			49.99%	195,780,218	

SS Sales Study CS Combined Sales & Appraisal Study 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:

**MACOMB COUNTY
2018 RATIOS FOR 2019 EQUALIZATION**

12/17/2018 9:42 AM

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 2019.

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	47.66	1.04910	49.65	1.00705	42.99	1.16306	n/a	n/a	n/a	n/a	49.99	1.00027
CITY OF EASTPOINTE	n/a	n/a	45.12	1.10816	49.03	1.01978	43.96	1.13740	n/a	n/a	n/a	n/a	49.73	1.00552
CITY OF FRASER	n/a	n/a	47.00	1.06383	44.54	1.12259	46.36	1.07852	n/a	n/a	n/a	n/a	49.99	1.00022
CITY OF MEMPHIS	n/a	n/a	51.79	0.96551	48.26	1.03606	45.70	1.09404	n/a	n/a	n/a	n/a	50.00	1.00000
CITY OF MT. CLEMENS	n/a	n/a	49.45	1.01112	49.86	1.00281	44.97	1.11185	n/a	n/a	n/a	n/a	49.96	1.00090
CITY OF NEW BALTIMORE	n/a	n/a	46.97	1.06451	45.42	1.10084	47.13	1.06090	n/a	n/a	n/a	n/a	49.97	1.00059
CITY OF RICHMOND	n/a	n/a	48.29	1.03541	49.03	1.01978	46.44	1.07666	n/a	n/a	n/a	n/a	49.93	1.00138
CITY OF ROSEVILLE	n/a	n/a	46.22	1.08178	49.08	1.01874	43.91	1.13869	n/a	n/a	n/a	n/a	49.92	1.00163
CITY OF ST. CLAIR SHORES	n/a	n/a	48.39	1.03327	45.31	1.10351	45.15	1.10742	n/a	n/a	n/a	n/a	49.99	1.00011
CITY OF STERLING HEIGHTS	n/a	n/a	49.43	1.01153	45.11	1.10840	46.85	1.06724	n/a	n/a	n/a	n/a	49.95	1.00100
CITY OF UTICA	n/a	n/a	44.00	1.13636	46.43	1.07689	47.28	1.05753	n/a	n/a	n/a	n/a	49.99	1.00015
CITY OF WARREN	n/a	n/a	48.15	1.03842	48.65	1.02775	45.39	1.10156	n/a	n/a	n/a	n/a	49.99	1.00027
ARMADA TOWNSHIP	47.01	1.06360	45.89	1.08956	48.58	1.02923	47.95	1.04275	n/a	n/a	n/a	n/a	50.00	1.00001
BRUCE TOWNSHIP	50.04	0.99920	46.80	1.06838	45.46	1.09987	46.42	1.07712	n/a	n/a	n/a	n/a	50.00	1.00007
CHESTERFIELD TOWNSHIP	47.80	1.04603	48.06	1.04037	47.42	1.05441	47.00	1.06383	n/a	n/a	n/a	n/a	49.88	1.00244
CLINTON TOWNSHIP	n/a	n/a	48.83	1.02396	45.04	1.11012	46.86	1.06701	n/a	n/a	n/a	n/a	49.99	1.00024
HARRISON TOWNSHIP	n/a	n/a	47.39	1.05507	47.06	1.06247	45.45	1.10011	n/a	n/a	n/a	n/a	49.87	1.00269
VLG OF GROSSE PTE SHORES	n/a	n/a	n/a	n/a	n/a	n/a	47.45	1.05374	n/a	n/a	n/a	n/a	49.99	1.00028
LENOX TOWNSHIP	45.71	1.09385	48.81	1.02438	48.22	1.03691	47.06	1.06247	n/a	n/a	n/a	n/a	49.97	1.00052
MACOMB TOWNSHIP	52.85	0.94607	49.99	1.00020	47.94	1.04297	47.51	1.05241	n/a	n/a	n/a	n/a	49.99	1.00022
RAY TOWNSHIP	47.24	1.05843	44.27	1.12943	48.81	1.02438	46.72	1.07021	n/a	n/a	n/a	n/a	50.00	1.00000
RICHMOND TOWNSHIP	49.08	1.01874	46.61	1.07273	49.56	1.00888	47.42	1.05441	n/a	n/a	n/a	n/a	50.00	1.00000
SHELBY TOWNSHIP	n/a	n/a	45.14	1.10767	45.35	1.10254	47.16	1.06022	n/a	n/a	n/a	n/a	49.87	1.00260
WASHINGTON TOWNSHIP	49.97	1.00060	48.14	1.03864	44.31	1.12841	47.36	1.05574	n/a	n/a	n/a	n/a	49.99	1.00012

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

n/a - no properties within this classification