2013 MANISTEE COUNTY EQUALIZATION REPORT

Roger Elbers, Equalization Director
Heather Vasquez, Appraiser/Asst to Equalization Director
Lisa Senters, Appraiser
Lynn Jensen, Property Description Specialist/GIS Tech
Jennifer Tetzlaff, Description Analyst

Manistee County

EQUALIZATION DEPARTMENT

Manistee County Courthouse
415 Third Street • Manistee, Michigan 49660-1606 • 231-723-5957

TO: Manistee County Board of Commissioners

FROM: Roger Elbers, Equalization Director

DATE: April 23, 2013

RE: 2013 Manistee County Equalization Report

The 2013 Equalization Report has been completed. Pursuant to Michigan Compiled Laws Section 211.34 the County Board of Commissioners shall meet in April each year to determine County Equalized Value.

Our office has examined the assessment rolls of the townships and the city in Manistee County and determined whether the real and personal property has been equally and uniformly assessed at true cash value. All townships and the city are assessed at 50% of true cash value as prescribed by law.

Manistee County has 349,969.61 acres that is divided by 23,174 real property descriptions for 2013.

The County Equalized Value for 2013 is $1,359,317,250 which represents a decrease of 3.23%. The amount of loss over last year is $45,436,882. Equalized Value is based on Market Value.

Since Proposal A went into effect in 1994 property taxes are paid on Taxable Value. This year's Taxable Value is calculated with a formula using the State Tax Commission published inflation rate of 2.4% and including any new construction. A property's State Equalized Value can also become the Taxable Value. After a transfer or sale takes place the value becomes uncapped and the following year the current State Equalized Value becomes the Taxable Value for that year. The succeeding years the Taxable Value will increase only by that year's published rate of inflation plus any new construction or until the property is once again transferred.

The 2013 County Taxable Value is $1,094,402,358 which represents an increase of .4%. The amount of gain over last year is $4,341,932.

2013
EQUALIZATION REPORT
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Manistee County Board of Commissioners

District 1
Ken Hilliard

District 2
Richard Schmidt

District 3
Brook Shafer

District 4
Mark Bergstrom

District 5
Karl Waitner

District 6
Jim Krolczyk

District 7
Alan Marshall

<u>Department of Equalization</u>

Roger Elbers, Equalization Director

Heather Vasquez, Appraiser/Asst to Equalization Director

Lisa Senters, Appraiser

Lynn Jensen, Property Description Specialist/GIS Technician

Jennifer Tetzlaff, Description Analyst

Manistee County Supervisors, Village Presidents and Assessors

Local Unit	Supervisor	Assessor
Arcadia	Doug Carter	Bruce Brown
Bear Lake	Vern Best	Ginny Martz
Brown	Paul Adamski	Connie Anderson
Cleon	Jeff Stanton	Lee Wilson
Dickson	Sharon Buning	Dave Meister
Filer	Terry Walker	Bruce Brown
Manistee	John Anderson	Connie Anderson
Maple Grove	H. Wayne Beldo	H. Wayne Beldo
Marilla	Neil Crawford	Julie Beardslee
Norman	Kevin Schuessler	Dave Meister
Onekama	Dave Meister	Ginny Martz
Pleasanton	Carol Merrill	Carol Merrill
Springdale	Brian Moore	Marvin Blackford
Stronach	Phil Vadeboncoeur	Stan Armstrong
City of Manistee	Mitchell Deisch	Julie Beardslee

	President	Assessor
Village of Bear Lake	Glen Moore	Ginny Martz
Village of Copemish	Ron Bytwerk	Lee Wilson
Village of Eastlake	Dan Janicki	Connie Anderson
Village of Kaleva	Dan Holtz	H. Wayne Beldo
Village of Onekama	Rod Hudson	Ginny Martz

Personal and Real Property - TOTALS

L-4024

Manistee County

Statement of acreage and valuation in the year 2013 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
Township or City	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuation	(Col. 3) Equalized Valuation	(Col. 4) Assessed Valuation	(Col. 5) Equalized Valuation	(Col. 6) Assessed Valuation	(Col. 7) Equalized Valuation
Arcadia	11,980.24	107,737,300	107,737,300	2,096,200	2,096,200	109,833,500	109,833,500
Bear lake	22,131.60	82,797,950	82,797,950	11,117,800	11,117,800	93,915,750	93,915,750
Brown	22,748.66	28,233,800	28,233,800	2,689,700	2,689,700	30,923,500	30,923,500
Cleon	23,221.14	30,539,500	30,539,500	4,260,600	4,260,600	34,800,100	34,800,100
Dickson	45,429.88	38,779,200	38,779,200	5,181,900	5,181,900	43,961,100	43,961,100
Filer	9,797.89	157,856,600	157,856,600	37,174,100	37,174,100	195,030,700	195,030,700
Manistee	28,582.39	144,209,700	144,209,700	12,510,800	12,510,800	156,720,500	156,720,500
Maple Grove	23,266.28	42,634,600	42,634,600	3,710,200	3,710,200	46,344,800	46,344,800
Marilla	23,116.43	19,882,400	19,882,400	1,271,700	1,271,700	21,154,100	21,154,100
Norman	45,908.60	58,330,200	58,330,200	4,558,400	4,558,400	62,888,600	62,888,600
Onekama	11,120.45	193,993,500	193,993,500	2,554,100	2,554,100	196,547,600	196,547,600
Pleasanton	21,864.51	56,821,600	56,821,600	3,499,900	3,499,900	60,321,500	60,321,500
Springdale	23,141.21	40,097,100	40,097,100	4,026,400	4,026,400	44,123,500	44,123,500
Stronach	35,509.08	39,383,600	39,383,600	14,773,000	14,773,000	54,156,600	54,156,600
Manistee	2,151.25	191,788,300	191,788,300	16,807,100	16,807,100	208,595,400	208,595,400
Totals for County	349,969.61	1,233,085,350	1,233,085,350	126,231,900	126,231,900	1,359,317,250	1,359,317,250

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MANISTEE COUNTY

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

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Equalized Valuations - REAL

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

Equalized Valuations - REAL

L-4024

MANISTEE County

Statement of acreage and valuation in the year 2013 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
ARCADIA	2,801,500	5,009,200	0	99,926,600	0	0	107,737,300
BEAR LAKE	6,603,300	7,176,000	375,900	68,642,750	0	0	82,797,950
BROWN TOWNSHIP	3,230,600	545,800	311,800	24,145,600	0	0	28,233,800
CLEON TOWNSHIP	3,991,500	1,520,800	993,400	24,033,800	0	0	30,539,500
DICKSON TOWNSHI	2,206,600	936,200	4,843,800	30,792,600	0	0	38,779,200
FILER TOWNSHIP	629,000	18,614,300	33,760,100	104,853,200	0	0	157,856,600
MANISTEE TOWNSH	4,110,500	16,407,500	1,096,200	122,595,500	0	0	144,209,700
MAPLE GROVE TOW	1,062,800	1,616,700	654,500	39,300,600	0	0	42,634,600
MARILLA TOWNSHIP	4,545,400	0	231,900	15,105,100	0	0	19,882,400
NORMAN TOWNSHI	878,600	3,798,800	126,200	53,526,600	0	0	58,330,200
ONEKAMA TOWNSH	4,831,700	5,729,200	138,100	183,294,500	0	0	193,993,500
PLEASANTON TOW	6,237,100	2,459,100	0	48,125,400	0	0	56,821,600
SPRINGDALE TOWN	459,900	520,500	0	38,941,300	175,400	0	40,097,100
STRONACH TOWNS	0	605,200	7,603,200	31,175,200	0	0	39,383,600
MANISTEE CITY	0	38,037,300	5,786,700	147,964,300	0	0	191,788,300
Total for County	41,588,500	102,976,600	55,921,800	1,032,423,050	175,400	0	1,233,085,350

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MANISTEE COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personalproperty, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications ineach township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held inpursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioner

Chairperson of Board of Commissioner

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

Assessed Valuations - REAL

L-4024

MANISTEE County

Statement of acreage and valuation in the year 2013 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
ARCADIA	2,801,500	5,009,200	0	99,926,600	0	0	107,737,300
BEAR LAKE	6,603,300	7,176,000	375,900	68,642,750	0	0	82,797,950
BROWN TOWNSHIP	3,230,600	545,800	311,800	24,145,600	0	0	28,233,800
CLEON TOWNSHIP	3,991,500	1,520,800	993,400	24,033,800	0	0	30,539,500
DICKSON TOWNSHIP	2,206,600	936,200	4,843,800	30,792,600	0	0	38,779,200
FILER TOWNSHIP	629,000	18,614,300	33,760,100	104,853,200	0	0	157,856,600
MANISTEE TOWNSHI	4,110,500	16,407,500	1,096,200	122,595,500	0	0	144,209,700
MAPLE GROVE TOW	1,062,800	1,616,700	654,500	39,300,600	0	0	42,634,600
MARILLA TOWNSHIP	4,545,400	0	231,900	15,105,100	0	0	19,882,400
NORMAN TOWNSHIP	878,600	3,798,800	126,200	53,526,600	0	0	58,330,200
ONEKAMA TOWNSHI	4,831,700	5,729,200	138,100	183,294,500	0	0	193,993,500
PLEASANTON TOWN	6,237,100	2,459,100	0	48,125,400	0	0	56,821,600
SPRINGDALE TOWN	459,900	520,500	0	38,941,300	175,400	0	40,097,100
STRONACH TOWNSH	0	605,200	7,603,200	31,175,200	0	0	39,383,600
MANISTEE CITY	0	38,037,300	5,786,700	147,964,300	0	0	191,788,300
Total for County	41,588,500	102,976,600	55,921,800	1,032,423,050	175,400	0	1,233,085,350

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MANISTEE COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personalproperty, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications ineach township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held inpursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioner

Chairperson of Board of Commissioner

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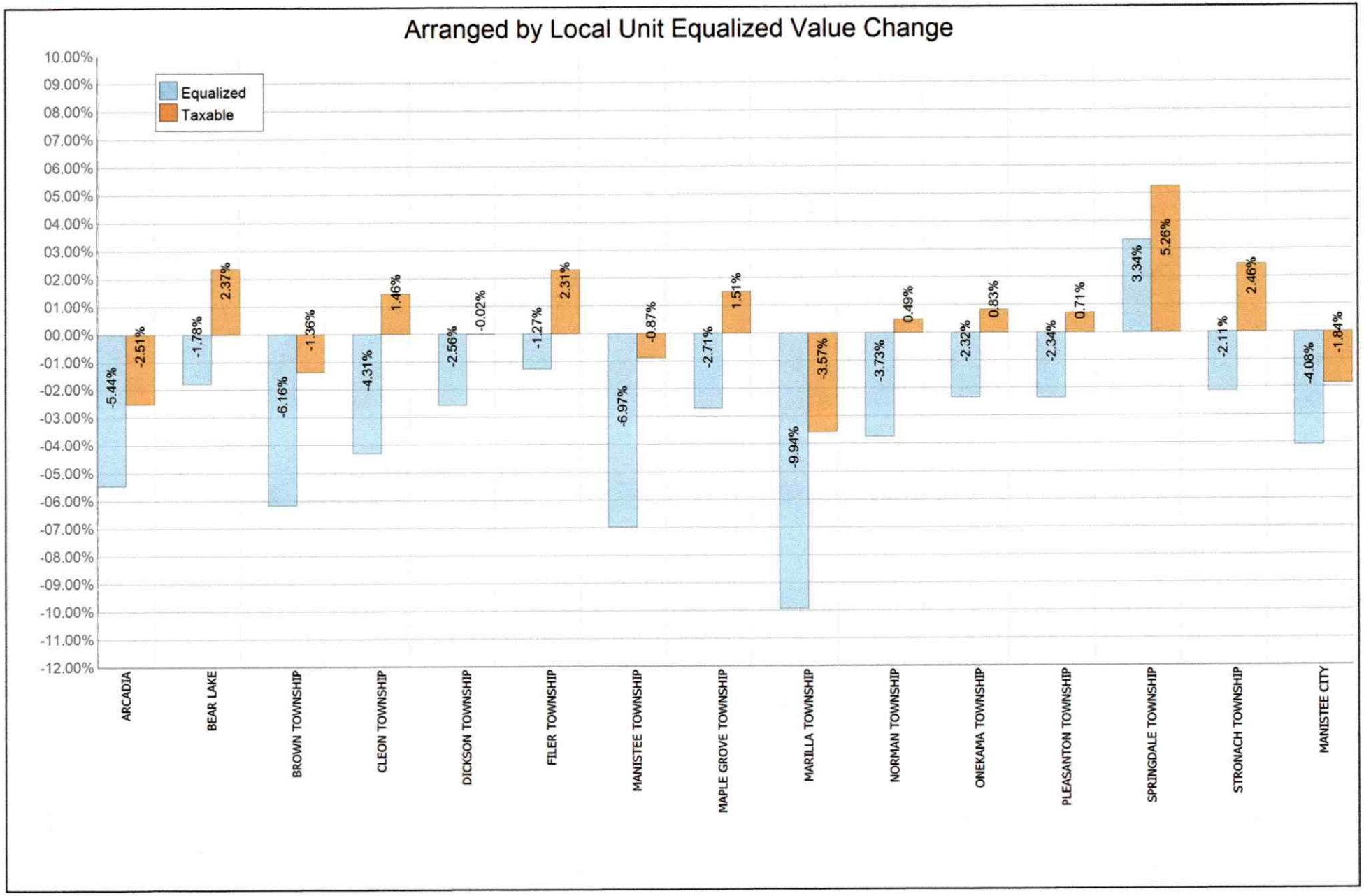
MANISTEE COUNTY

Percent Change - 2012 to 2013

Includes New, Loss and Adjustment

By Local Unit

Unit	2012 Equalized Value	2013 Equalized Value	C.E.V. % Change	2012 Taxable Value	2013 Taxable Value	Taxable % Change
TOWNSHIPS						
ARCADIA	115,809,400	109,833,500	-5.44%	65,813,037	64,202,761	-2.51%
BEAR LAKE	88,077,900	86,668,350	-1.63%	68,191,467	69,974,705	2.55%
BROWN TOWNSHIP	32,829,580	30,923,500	-6.16%	25,390,216	25,049,804	-1.36%
CLEON TOWNSHIP	31,691,700	30,433,200	-4.14%	24,766,183	25,304,426	2.13%
DICKSON TOWNSHIP	45,085,800	43,961,100	-2.56%	36,984,490	36,978,302	-0.02%
FILER TOWNSHIP	197,512,500	195,030,700	-1.27%	165,248,187	169,151,440	2.31%
MANISTEE TOWNSHIP	157,478,100	147,027,100	-7.11%	112,560,845	111,661,154	-0.81%
MAPLE GROVE TOWNSHIP	39,239,902	38,361,400	-2.29%	26,149,608	26,784,441	2.37%
MARILLA TOWNSHIP	23,256,500	21,154,100	-9.94%	16,617,810	16,045,485	-3.57%
NORMAN TOWNSHIP	65,236,400	62,888,600	-3.73%	54,118,814	54,386,648	0.49%
ONEKAMA TOWNSHIP	177,710,450	173,799,100	-2.25%	123,856,553	125,212,121	1.08%
PLEASANTON TOWNSHIP	61,735,300	60,321,500	-2.34%	46,746,335	47,081,940	0.71%
SPRINGDALE TOWNSHIP	42,651,300	44,123,500	3.34%	34,432,775	36,344,875	5.26%
STRONACH TOWNSHIP	55,296,700	54,156,600	-2.11%	45,901,956	47,061,598	2.46%
CITIES						
MANISTEE CITY	217,101,200	208,595,400	-4.08%	198,380,202	194,796,427	-1.84%
VILLAGES						
VILLAGE OF BEAR LAKE	7,507,600	7,247,400	-3.59%	6,009,321	6,023,655	0.24%
VILLAGE OF COPEMISH	4,606,900	4,366,900	-5.50%	4,061,985	3,951,230	-2.80%
VILLAGE OF EASTLAKE	10,162,300	9,693,400	-4.84%	9,137,310	8,983,792	-1.71%
VILLAGE OF KALEVA	8,359,000	7,983,400	-4.70%	7,256,833	7,133,524	-1.73%
VILLAGE OF ONEKAMA	23,405,600	22,748,500	-2.89%	18,436,499	18,274,030	-0.89%



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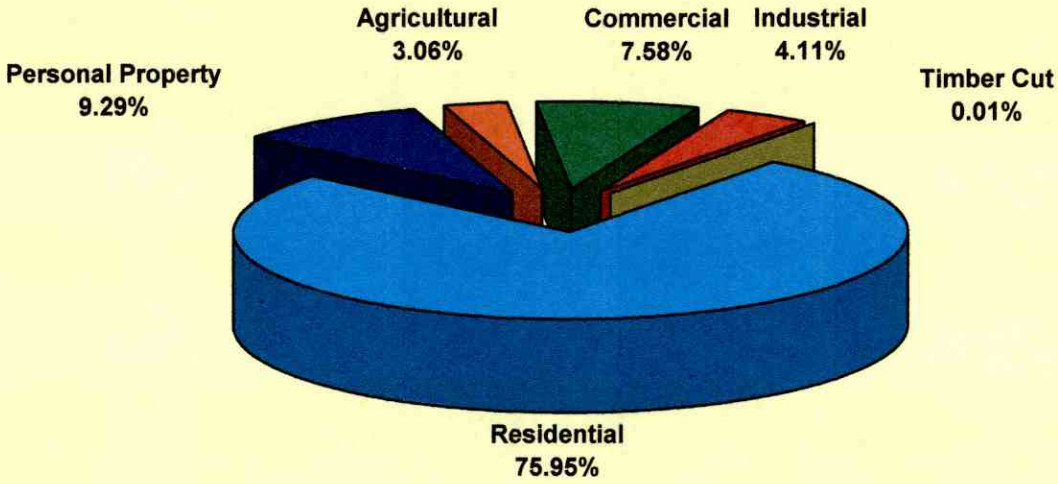
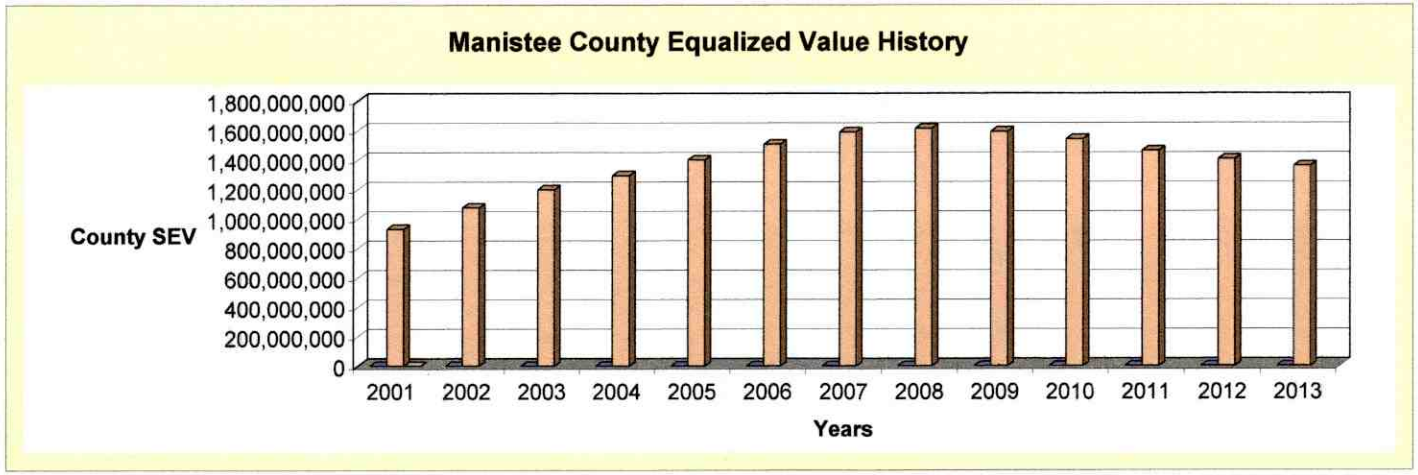
2013 Total Equalized Value - $1,359,317,250



MANISTEE COUNTY
EQUALIZED VALUE HISTORY

TOWNSHIPS	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
ARCADIA	58,387,500	70,768,800	78,485,600	85,667,300	96,118,100	117,235,800	122,205,100	121,020,800	121,002,600	123,317,300	114,966,800	115,809,400	109,833,500
BEAR LAKE	62,486,289	75,047,334	83,510,761	91,487,993	99,701,715	103,213,700	109,717,450	111,100,305	111,780,040	106,195,100	97,828,640	95,585,500	93,915,750
BROWN	25,000,750	29,379,000	31,104,600	37,817,800	38,718,200	39,993,100	41,616,100	42,087,200	42,231,600	38,625,400	36,644,200	32,829,580	30,923,500
CLEON	23,647,200	26,473,300	30,170,900	33,470,600	38,764,950	42,661,400	43,114,000	42,311,200	42,068,423	38,913,000	36,109,600	36,298,600	34,800,100
DICKSON	32,548,498	38,181,559	41,240,533	44,053,816	51,471,060	55,171,190	58,092,675	57,045,720	54,596,640	49,801,550	45,440,800	45,085,800	43,961,100
FILER	134,184,800	146,419,500	162,137,275	178,921,400	189,393,300	203,456,200	208,968,400	212,114,000	206,403,388	204,550,800	202,876,200	197,512,500	195,030,700
MANISTEE	95,686,323	112,050,778	127,644,240	148,409,480	159,738,850	170,275,470	188,453,400	190,267,900	188,316,000	183,933,100	179,341,500	167,640,400	156,720,500
MAPLE GROVE	35,421,203	41,750,800	44,918,689	48,262,700	48,863,170	53,399,500	56,508,500	56,809,200	54,585,900	55,764,100	52,531,300	47,598,902	46,344,800
MARILLA	12,802,400	15,317,500	17,048,550	19,310,300	23,293,300	24,313,995	26,848,400	27,095,500	27,289,800	26,701,100	25,492,200	23,256,500	21,154,100
NORMAN	50,323,600	56,223,200	59,326,700	63,528,000	67,962,400	73,862,800	75,730,800	77,143,600	75,020,800	68,447,600	66,555,800	65,236,400	62,888,600
ONEKAMA	111,074,624	132,271,077	155,853,606	170,954,590	184,456,260	197,935,587	211,163,390	221,621,675	222,175,750	213,738,500	204,569,750	201,116,050	196,547,600
PLEASANTON	42,560,100	52,754,300	58,204,850	59,184,050	65,994,550	72,593,000	80,176,100	82,096,800	81,996,800	75,678,800	69,594,400	61,735,300	60,321,500
SPRINGDALE	30,859,216	34,204,500	36,891,700	43,419,900	54,166,250	54,539,500	56,169,900	56,991,800	57,010,000	52,918,800	47,161,300	42,651,300	44,123,500
STRONACH	41,141,091	45,245,290	46,649,305	50,381,600	50,532,600	53,707,900	54,956,100	57,099,500	57,606,200	55,999,300	53,810,919	55,296,700	54,156,600
CITY	173,749,756	198,421,736	223,975,606	217,777,056	229,542,700	242,067,200	254,905,300	257,394,000	248,539,700	245,381,700	228,785,500	217,101,200	208,595,400
TOTAL	929,873,350	1,074,508,674	1,197,162,915	1,292,646,585	1,398,717,405	1,504,426,342	1,588,625,615	1,612,199,200	1,590,623,641	1,539,966,150	1,461,708,909	1,404,754,132	1,359,317,250



Introduced by the Finance Committee of the:

MANISTEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2013 COUNTY EQUALIZATION REPORT AS SUBMITTED WITH THE ACCOMPANYING STATEMENTS

WHEREAS The Equalization Department has examined the assessment rolls of the 14 townships and one city within Manistee County to ascertain whether the real and personal property in the respective townships and cities has been equally and uniformly assessed at true cash value; and

WHEREAS, based on its studies, the Equalization Department has presented to the Equalization Sub-Committee the 2013 Equalization data that equalizes the townships' and cities' valuations, by adding to or deducting from the valuations of the said taxable property in the 14 townships and one city, an amount which represents the true cash value; and

WHEREAS, the attached report is the result of the foregoing process.

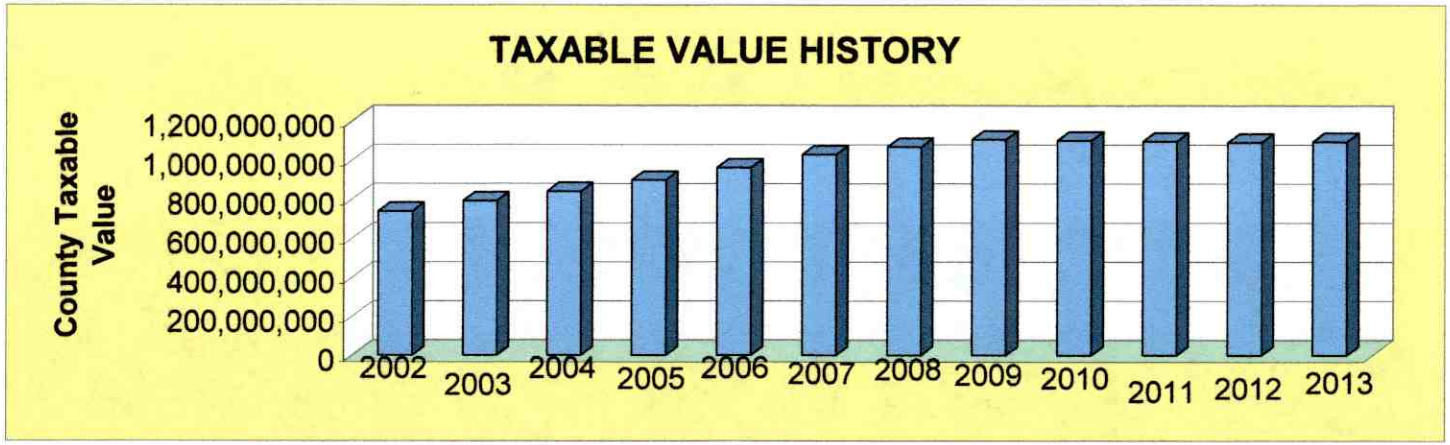
THEREFORE BE IT RESOLVED, by the Board of Commissioners of the County of Manistee, that the accompanying statements be, and the same hereby are, approved and adopted by the Board of Commissioners of the County of Manistee as the equalized value of all taxable property, both real and personal, for each of the 14 townships and one city in said County for real property values equalized at $1,233,085,350 And personal property values equalized at $126,231,900 for a total equalized value of real and personal property at $1,359,317,250 pursuant to Section 211.34 M.C.L., 1948, as amended.

MANISTEE COUNTY EQUALIZATION
2013 VALUE REPORT

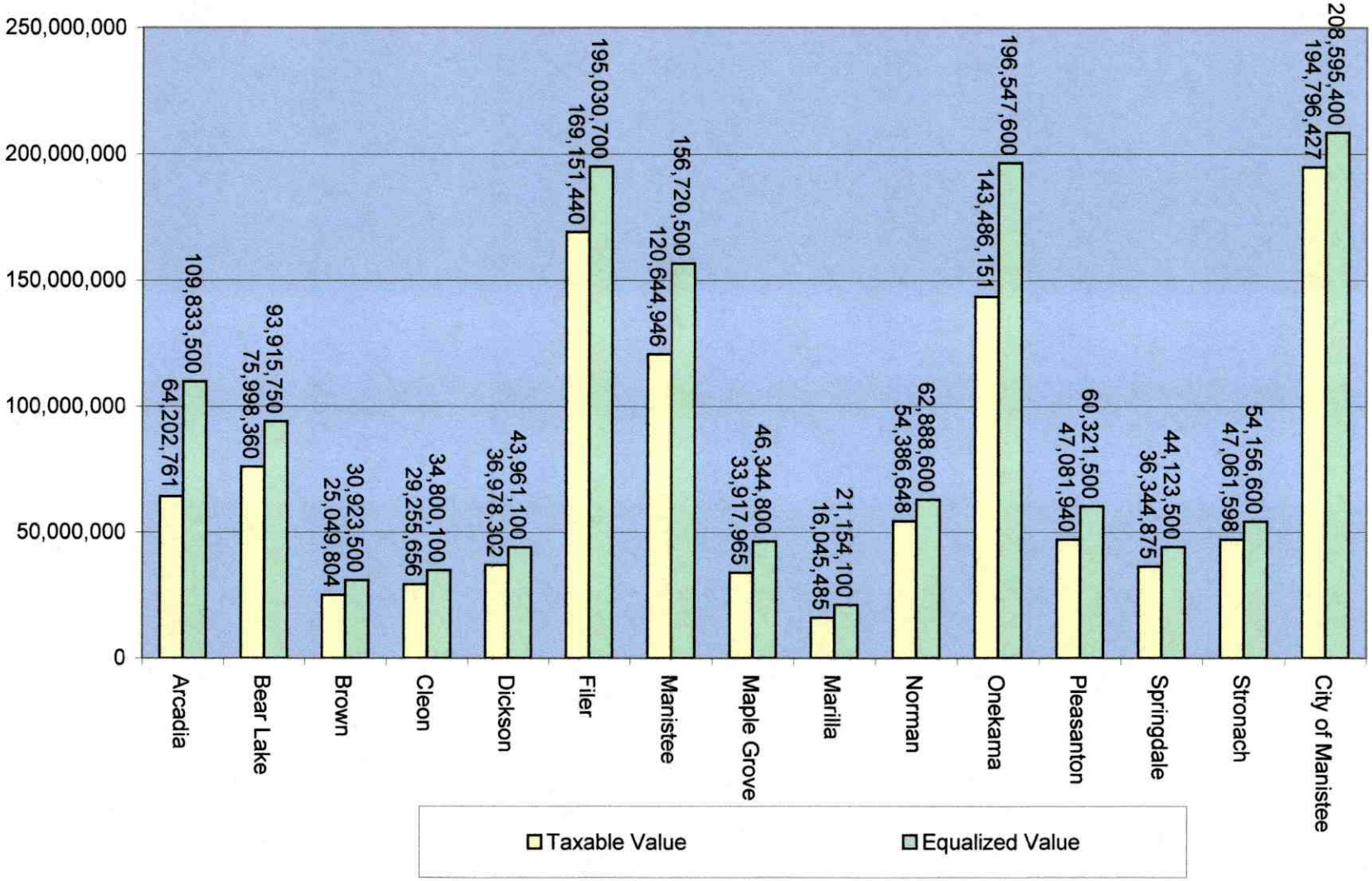
TOWNSHIP	ASSESSED VALUE	EQUALIZED VALUE	TAXABLE VALUE
ARCADIA	109,833,500	109,833,500	64,202,761
BEAR LAKE	93,915,750	93,915,750	75,998,360
BROWN	30,923,500	30,923,500	25,049,804
CLEON	34,800,100	34,800,100	29,255,656
DICKSON	43,961,100	43,961,100	36,978,302
FILER	195,030,700	195,030,700	169,151,440
MANISTEE	156,720,500	156,720,500	120,644,946
MAPLE GROVE	46,344,800	46,344,800	33,917,965
MARILLA	21,154,100	21,154,100	16,045,485
NORMAN	62,888,600	62,888,600	54,386,648
ONEKAMA	196,547,600	196,547,600	143,486,151
PLEASANTON	60,321,500	60,321,500	47,081,940
SPRINGDALE	44,123,500	44,123,500	36,344,875
STRONACH	54,156,600	54,156,600	47,061,598
CITY	208,595,400	208,595,400	194,796,427
COUNTY TOTAL	1,359,317,250	1,359,317,250	1,094,402,358

MANISTEE COUNTY
TAXABLE VALUE HISTORY

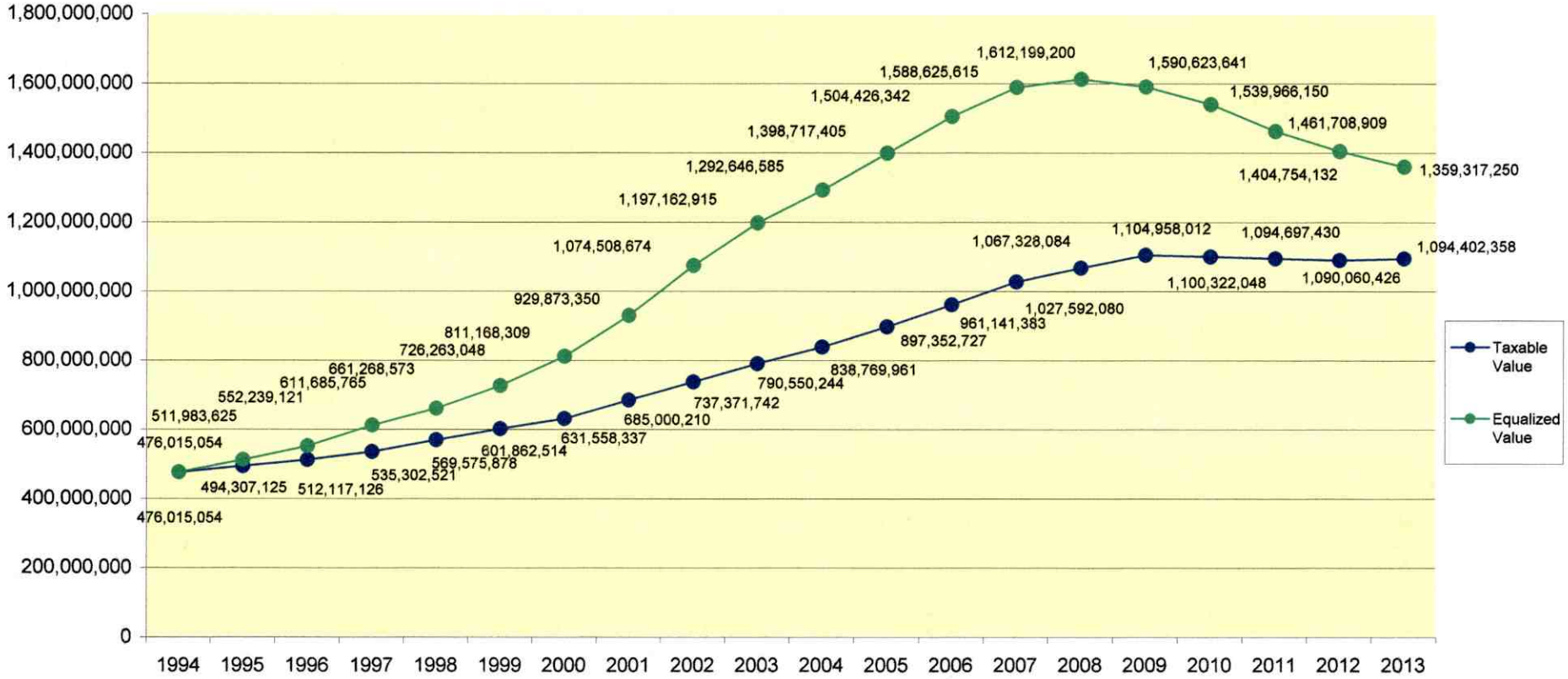
TOWNSHIP	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
ARCADIA	39,413,664	41,810,732	44,684,188	49,506,698	52,442,368	56,529,842	59,049,689	62,063,663	63,336,279	64,436,116	65,813,037	64,202,761
BEAR LAKE	49,339,640	52,793,471	55,813,560	59,987,238	64,006,331	67,727,574	71,765,880	76,282,051	75,021,814	73,748,071	74,200,788	75,998,360
BROWN	17,548,937	18,646,500	21,906,422	23,239,561	24,368,693	25,338,066	26,329,429	27,246,826	26,603,630	26,416,135	25,390,216	25,049,804
CLEON	19,175,830	20,493,907	22,217,129	24,307,055	26,459,652	27,984,013	28,798,550	29,546,560	29,217,651	28,482,766	28,828,168	29,255,656
DICKSON	26,487,613	28,606,463	29,675,710	31,239,591	33,289,862	36,025,924	36,620,312	37,727,815	37,054,696	36,210,011	36,984,490	36,978,302
FILER	111,693,049	120,224,610	130,330,914	138,002,098	147,714,227	157,140,478	161,557,579	162,344,167	164,560,315	166,451,409	165,248,187	169,151,440
MANISTEE	77,217,381	82,621,496	92,467,525	98,885,241	107,230,959	117,101,996	121,367,037	123,453,511	123,410,443	122,738,176	121,698,155	120,644,946
MAPLE GROVE	25,453,166	27,097,769	27,951,173	29,431,310	31,301,409	32,763,552	33,436,719	34,586,300	34,376,770	34,118,202	33,406,441	33,917,965
MARILLA	9,894,812	10,400,183	11,621,204	12,427,000	13,386,380	14,393,163	15,117,901	16,153,444	16,397,311	16,809,084	16,617,810	16,045,485
NORMAN	36,171,334	38,657,087	40,716,733	43,761,811	47,619,096	50,994,530	53,065,900	54,940,153	53,147,905	53,437,946	54,118,814	54,386,648
ONEKAMA	80,249,406	86,855,620	94,398,944	106,393,625	115,369,933	125,244,997	131,759,424	140,024,175	139,742,392	139,456,315	142,293,052	143,486,151
PLEASANTON	29,099,529	30,551,344	32,297,024	34,779,438	37,440,889	41,818,884	44,334,513	46,772,603	47,572,415	48,034,367	46,746,335	47,081,940
SPRINGDALE	20,993,907	22,904,863	25,526,232	28,331,778	31,780,999	34,049,817	35,755,394	37,213,598	36,668,213	35,526,283	34,432,775	36,344,875
STRONACH	33,899,869	33,673,515	36,731,292	35,920,949	39,091,071	41,220,703	42,060,309	44,164,207	44,799,629	44,719,155	45,901,956	47,061,598
CITY	160,733,605	175,212,684	172,431,911	181,139,334	189,639,514	199,258,541	206,309,448	212,438,939	208,412,585	204,113,394	198,380,202	194,796,427
TOTAL	737,371,742	790,550,244	838,769,961	897,352,727	961,141,383	1,027,592,080	1,067,328,084	1,104,958,012	1,100,322,048	1,094,697,430	1,090,060,426	1,094,402,358

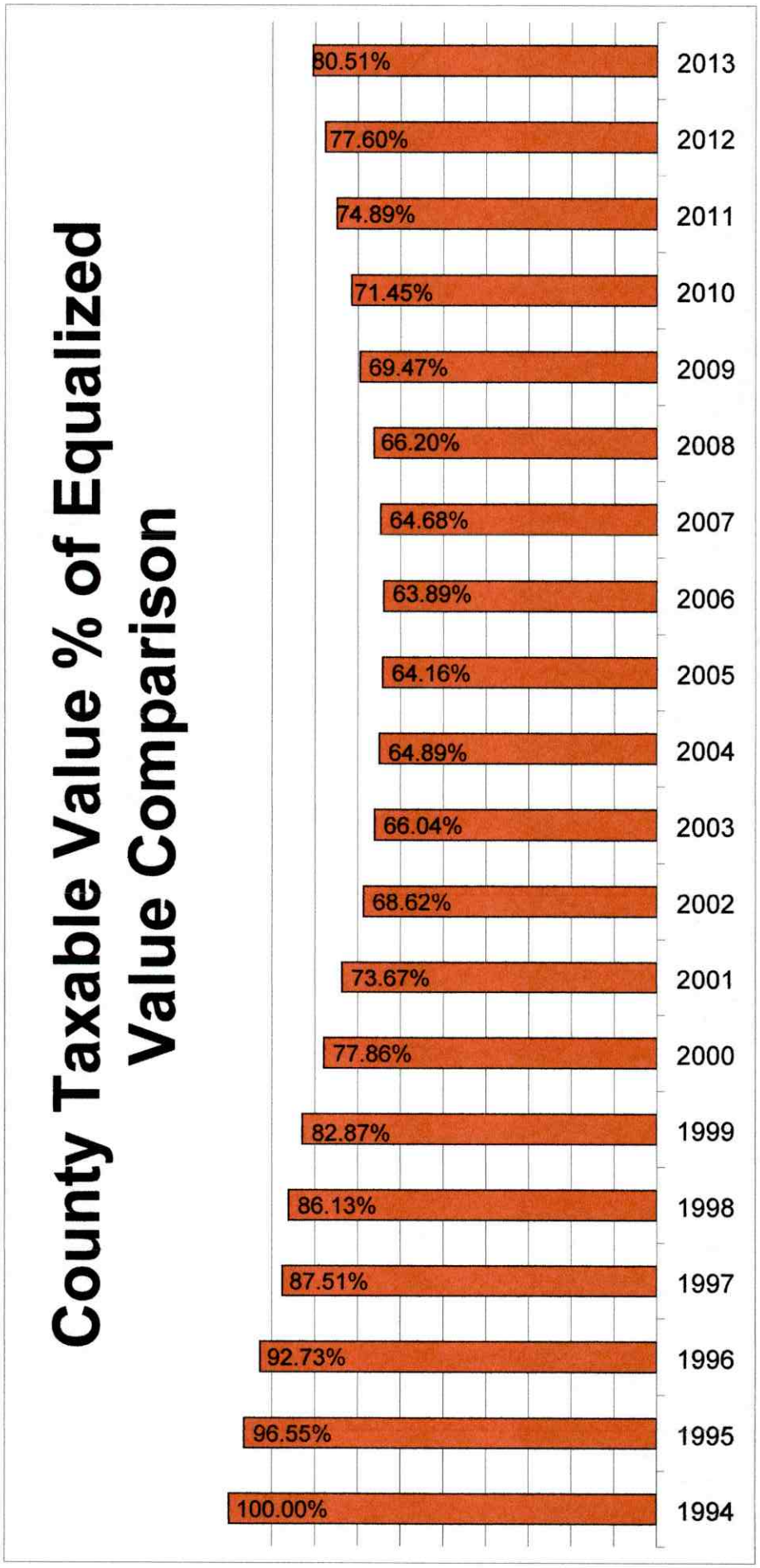


Equalized vs. Taxable Value for the Year 2013



Equalized vs Taxable by Year




County Taxable Value % of Equalized Value Comparison
100.00%
96.55%
92.73%
87.51%
86.13%
82.87%
77.86%
73.67%
68.62%
66.04%
64.89%
64.16%
63.89%
64.68%
66.20%
69.47%
71.45%
74.89%
77.60%
80.51%
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013

MANISTEE COUNTY
2013 Industrial Facilities Tax Roll
(Act 198 of 1974)

Township	New Facilities Taxable Value						
		Real		Personal	No	Total	SD
Filer		1,100,000		6,959,800	4	8,059,800	51070
Cleon		68,700		111,100	3	179,800	10015
Stronach		940,700		4,198,800	8	5,139,500	51070
City of Manistee		1,000,800		74,300	2	1,075,100	51070
Totals		3,110,200		11,344,000	17	14,454,200	

2013
Renaissance Zone Parcels
(Act 376 of 1996)

Township	No	Taxable Value	SD
Filer	3	171,228	51070
Manistee	21	1,483,683	51070
Maple Grove	33	301,915	51045
City of Manistee	16	5,160,000	51070
Totals	**73**	**7,116,826**	

2013
DNR PILT PARCELS
(Act 513 of 2004)

Township	No	Taxable Value	SD
Cleon	8	30,713	10015
Cleon	1	1,595	83070
Vill of Copemish	3	9,929	10015
Dickson	1	100,046	51045
Filer	1	26,174	51070
Manistee	20	902,378	51070
Manistee	2	120,192	51060
Vill Eastlake	3	87,022	51070
Maple Grove	8	72,267	51045
Pleasanton	2	46,028	51020
Pleasanton	1	16,142	51045
Springdale	19	649,397	10015
Springdale	6	483,076	51045
Stronach	2	72,848	51070
Stronach	1	4,433	51045
Totals	**78**	**2,622,240**	

MANISTEE COUNTY 2013
Commercial Forest Reserve

Township	School District	Number of Parcels	Acres
Arcadia	Onekama	1	80
Bear Lake	Bear Lake	4	248
Brown	KND	3	140
Cleon	Mesick	2	80
Maple Grove	KND	2	78
Marilla	Mesick	8	356
Norman	KND	3	200
Onekama	Onekama	1	120
Pleasanton	Bear Lake	1	48.59
Stronach	Freesoil	2	256.90
Stronach	KND	1	40.21
Totals		**28**	**1647.7**

MCL 324.51105 Commercial Forests are not subject to ad valorem general property tax. Owners of commercial Forests pay a specific tax of $1.20 per acre as adjusted pursuant to MCL 324.51107.

MANISTEE COUNTY
2013 PARCEL COUNT

	REAL PROPERTY						PERSONAL PROPERTY					
TOWNSHIP	**100**	**200**	**300**	**400**	**500**	**600**	**250**	**350**	**450**	**550**	**TOTAL**	**TE**
ARCADIA	54	28	0	1004	0	0	29	1	0	1	1117	58
BEAR LAKE	91	97	13	1436	0	0	108	2	0	168	1915	61
BROWN	59	23	18	691	0	0	11	0	0	35	837	43
CLEON	62	34	27	897	0	0	32	1	0	50	1103	51
DICKSON	31	18	5	1078	0	0	25	0	0	4	1161	132
FILER	11	86	54	1494	0	0	84	4	0	12	1745	55
MANISTEE	53	138	26	2172	0	0	173	2	0	80	2644	147
MAPLE GROVE	20	57	20	1274	0	0	19	0	0	36	1426	86
MARILLA	61	0	4	391	0	0	4	0	0	13	473	30
NORMAN	7	65	10	2275	0	0	57	0	0	4	2418	169
ONEKAMA	57	82	2	2303	0	0	67	1	0	28	2540	176
PLEASANTON	88	24	0	1012	0	0	29	2	0	33	1188	33
SPRINGDALE	8	12	0	1041	1	0	30	0	0	95	1187	48
STRONACH	0	13	25	862	0	0	31	1	0	10	942	104
CITY	0	347	23	3210	0	0	325	10	0	7	3922	246
TOTAL	**602**	**1024**	**227**	**21140**	**1**	**0**	**1024**	**24**	**0**	**576**	**24618**	**1439**
VILLAGES												
BEAR LAKE	0	38	0	185	0	0	29	0	0	2	254	31
COPEMISH	0	22	4	150	0	0	17	1	0	1	195	20
EAST LAKE	0	11	2	323	0	0	5	2	0	3	346	25
KALEVA	0	54	9	310	0	0	15	0	0	1	389	53
ONEKAMA	0	57	0	374	0	0	40	0	0	4	475	46
TOTAL	**0**	**182**	**15**	**1342**	**0**	**0**	**106**	**3**	**0**	**11**	**1659**	**175**

(Tax Exempt Parcels Are Not Included In The Township Totals)
(Village Parcels Are Included In Township Totals)

Classification	
100	**Agricultural**
200	**Commercial**
300	**Industrial**
400	**Residential**
500	**Timber-Cut Over**
700	**Exempt**

School Districts	
51020	**Bear Lake**
51045	**Kaleva Norman Dickson (KND)**
51070	**Manistee**
51060	**Onekama**
10015	**Benzie Central**
53030	**Freesoil**
83070	**Mesick**

SCHOOL DISTRICT
PARCEL COUNT 2013
(Includes Tax Exempt Real & Personal Parcels)

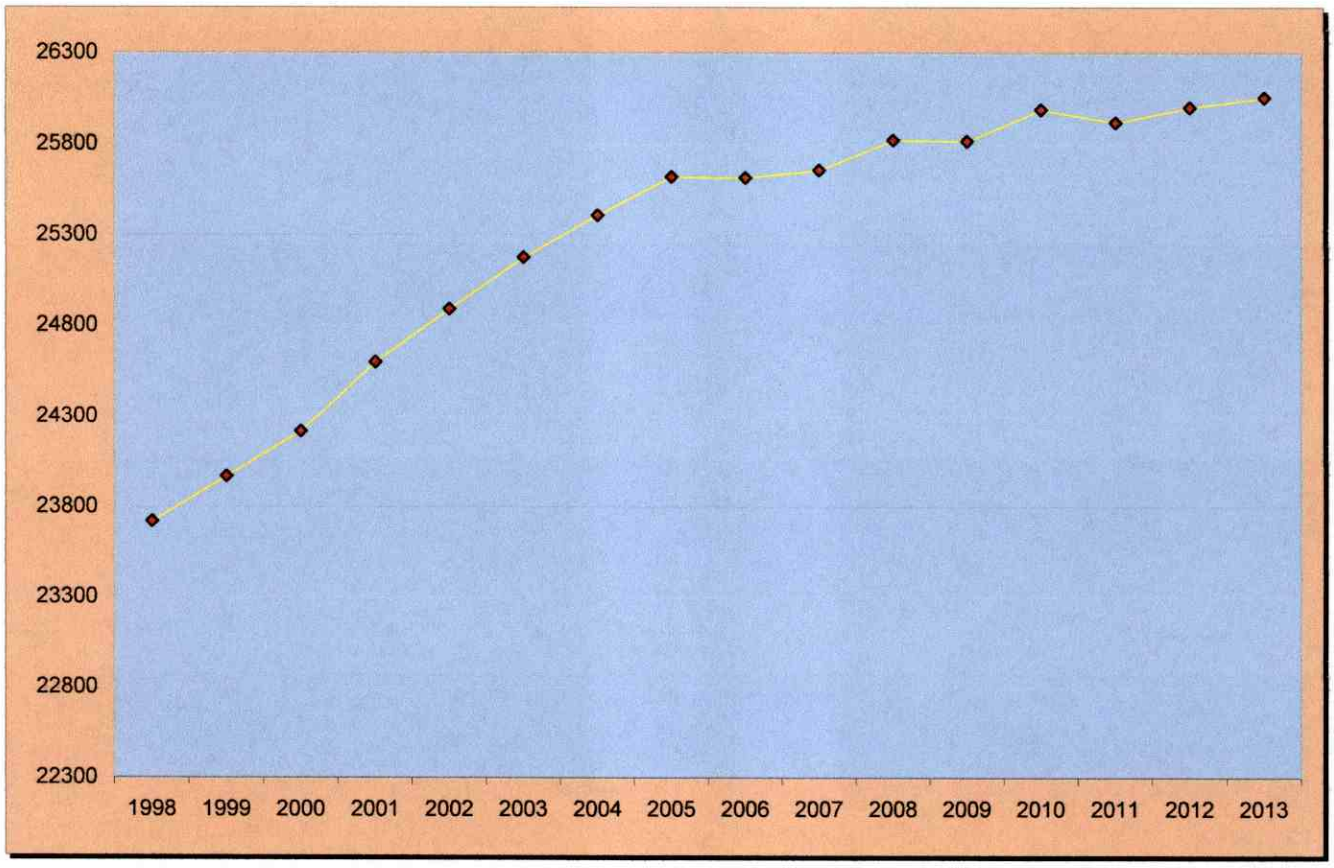
TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				1175				1175
BEAR LAKE	1413	161		402				1976
BROWN		408		472				880
CLEON					788		366	1154
DICKSON		1293						1293
FILER			1800					1800
MANISTEE			2175	616				2791
MAPLE GROVE		1512						1512
MARILLA		225			6		272	503
NORMAN		2587						2587
ONEKAMA				2716				2716
PLEASANTON	1157	20		3	41			1221
SPRINGDALE		93			1142			1235
STRONACH		585	442			19		1046
CITY			4168					4168
TOTAL	**2570**	**6884**	**8585**	**5384**	**1977**	**19**	**638**	**26057**

SCHOOL DISTRICT
TAX EXEMPT-REAL & PERSONAL PARCELS
2013

TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				58				58
BEAR LAKE	48	0		13				61
BROWN		34		9				43
CLEON					45		6	51
DICKSON		132						132
FILER			55					55
MANISTEE			139	8				147
MAPLE GROVE		86						86
MARILLA		12			0		18	30
NORMAN		169						169
ONEKAMA				176				176
PLEASANTON	29	1		0	3			33
SPRINGDALE		7			41			48
STRONACH		52	50			2		104
CITY			246					246
TOTAL	**77**	**493**	**490**	**264**	**89**	**2**	**24**	**1439**

MANISTEE COUNTY PARCEL COUNT HISTORY

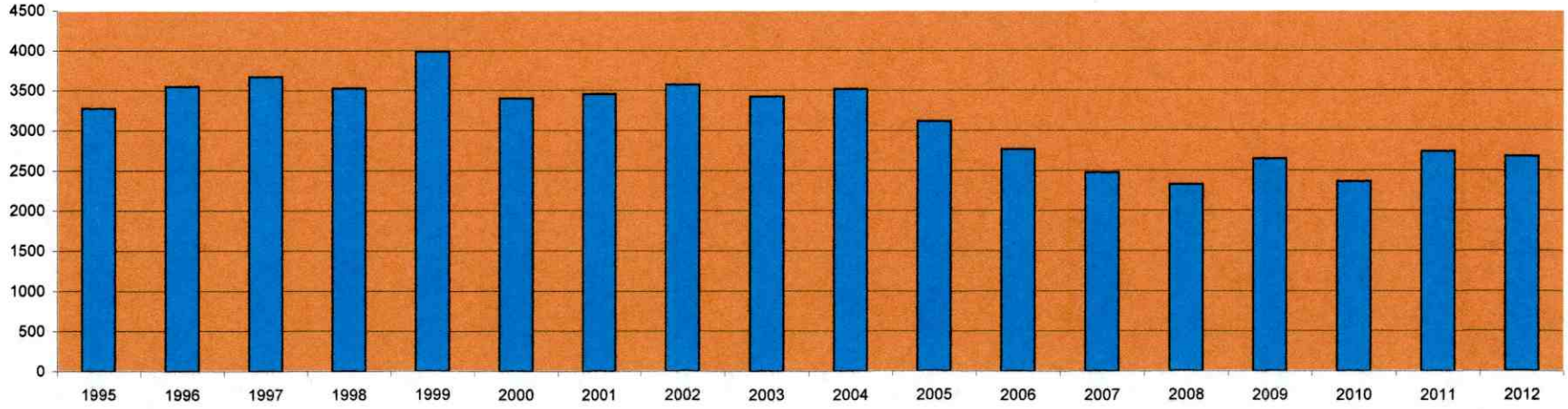
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
ARCADIA	1066	1067	1089	1103	1114	1133	1139	1148	1142	1139	1145	1157	1160	1167	1169	1175
BEAR LAKE	1661	1680	1703	1768	1801	1832	1853	1878	1907	1922	1937	1917	1937	1947	1979	1976
BROWN	800	808	814	819	832	841	859	869	854	861	862	867	867	874	874	880
CLEON	1017	1031	1039	1064	1073	1093	1110	1122	1105	1111	1120	1118	1152	1141	1152	1154
DICKSON	1172	1182	1197	1213	1226	1271	1276	1288	1297	1300	1299	1290	1322	1290	1291	1293
FILER	1683	1693	1703	1716	1732	1789	1770	1790	1789	1781	1816	1813	1827	1825	1801	1800
MANISTEE	2555	2553	2555	2617	2660	2656	2680	2725	2706	2728	2752	2748	2721	2723	2759	2791
MAPLE GROVE	1383	1404	1432	1455	1482	1495	1475	1479	1487	1483	1491	1510	1535	1517	1514	1512
MARILLA	481	484	485	489	495	491	492	498	504	505	503	505	513	505	506	503
NORMAN	2516	2516	2543	2541	2550	2551	2558	2576	2579	2556	2566	2559	2581	2573	2574	2587
ONEKAMA	2357	2385	2404	2437	2477	2548	2679	2679	2686	2697	2699	2703	2707	2694	2711	2716
PLEASANTON	1096	1115	1139	1142	1157	1158	1160	1184	1190	1198	1194	1195	1222	1227	1220	1221
SPRINGDALE	965	980	994	1003	1020	1046	1097	1111	1116	1137	1160	1164	1190	1189	1223	1235
STRONACH	1027	1037	1034	1039	1044	1046	1043	1045	1043	1048	1054	1048	1059	1060	1051	1046
CITY OF MANISTEE	3942	4033	4085	4194	4228	4227	4218	4230	4211	4193	4226	4224	4197	4189	4178	4168
TOTAL	23721	23968	24216	24600	24891	25177	25409	25622	25616	25659	25824	25818	25990	25921	26002	26057



MANISTEE COUNTY
NUMBER OF DEEDS PROCESSED

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
ARCADIA	107	158	148	151	200	165	130	197	176	158	100	117	96	102	98	89	100	80
BEAR LAKE	193	231	269	242	291	272	238	240	248	276	238	229	174	176	194	199	211	209
BROWN	116	134	118	130	159	88	87	93	124	130	63	87	87	66	65	76	65	46
CLEON	143	158	225	181	191	174	158	207	158	221	134	160	152	161	176	117	133	143
DICKSON	171	171	155	174	202	183	164	197	136	151	156	131	107	111	118	140	148	126
FILER	206	187	232	200	270	181	174	216	192	204	194	156	167	152	160	157	153	188
MANISTEE	282	319	291	260	317	279	361	329	308	301	310	280	291	195	193	191	237	309
MAPLE GROVE	221	247	283	252	267	251	225	190	221	215	195	189	170	148	155	144	183	183
MARILLA	128	123	70	67	90	88	75	64	112	59	63	60	29	66	39	56	53	53
NORMAN	393	425	323	370	369	288	323	354	307	367	338	247	219	223	216	224	257	264
ONEKAMA	256	342	459	365	377	305	402	475	476	408	333	280	232	232	362	221	265	262
PLEASANTON	188	196	177	119	173	138	146	151	176	146	109	129	124	136	81	86	140	121
SPRINGDALE	144	163	182	136	155	141	172	166	182	129	126	192	144	108	125	188	113	131
STRONACH	135	144	132	156	122	94	121	154	107	119	80	94	64	84	75	69	95	82
CITY OF MANISTEE																		
1ST DISTRICT	59	66	41	53	140	71	82	68	55	50	80	57	78	28	130	18	47	47
2ND DISTRICT	156	91	168	262	196	354	247	121	129	137	175	116	63	72	151	98	199	107
3RD DISTRICT	99	129	101	143	171	113	95	122	113	148	167	85	97	72	88	84	133	102
4TH DISTRICT	46	58	36	47	48	41	49	37	37	38	30	18	22	19	47	31	24	26
5TH DISTRICT	60	50	62	81	79	40	42	63	44	83	62	34	48	48	41	50	38	43
6TH DISTRICT	104	95	93	79	72	81	97	89	63	111	83	64	53	70	81	81	71	83
7TH DISTRICT	70	61	103	58	94	51	66	41	58	65	80	40	52	57	50	43	69	68
CITY TOTALS	594	550	604	723	800	751	678	541	499	632	677	414	413	366	588	405	581	476
COUNTY TOTALS	**3277**	**3548**	**3668**	**3526**	**3983**	**3398**	**3454**	**3574**	**3422**	**3516**	**3116**	**2765**	**2469**	**2326**	**2645**	2362	2734	2673

THESE TOTALS DO NOT INCLUDE ALL OTHER CHANGES SUCH AS ADDRESS & NAME, DESCRIPTION, OR ACREAGE CORRECTIONS



MANISTEE COUNTY VALUE (1993-2012)

Inflation Rate	Year	SEV	SEV % Change	Taxable Value	Taxable Value % Change
2.60%	1995	$511,983,625	7.56%	$494,307,125	3.84%
2.80%	1996	$552,239,121	7.86%	$512,117,126	3.60%
2.80%	1997	$611,685,765	10.76%	$535,302,521	4.53%
2.70%	1998	$661,268,573	8.11%	$569,575,878	6.40%
1.60%	1999	$726,263,048	9.83%	$601,862,514	5.97%
1.90%	2000	$811,168,309	11.69%	$631,559,254	4.93%
3.20%	2001	$929,873,350	14.63%	$685,000,210	8.46%
3.20%	2002	$1,074,508,674	15.15%	$737,371,742	7.65%
1.50%	2003	$1,197,162,915	11.41%	$790,550,244	7.21%
2.30%	2004	$1,292,646,585	7.98%	$838,769,961	6.10%
2.30%	2005	$1,398,717,405	8.21%	$897,352,727	6.98%
3.30%	2006	$1,504,426,342	7.56%	$961,141,383	7.11%
3.70%	2007	$1,588,625,615	5.60%	$1,027,592,080	6.91%
2.30%	2008	$1,612,199,200	1.48%	$1,067,328,084	3.87%
4.40%	2009	$1,590,623,641	-1.34%	$1,104,958,012	3.53%
0.997%	2010	$1,539,966,150	-3.18%	$1,100,322,048	-0.41%
1.70%	2011	$1,461,708,909	-5.08%	$1,094,697,430	-0.51%
2.70%	2012	$1,404,754,132	-3.90%	$1,090,060,426	-0.42%
2.40%	2013	$1,359,317,250	-3.23%	$1,094,402,358	0.40%

1995 was the first year for taxable value. Any increase in the value was due to two factors:

1) Rate of Inflation
2) New construction

1996 & succeeding years increase in Taxable Value is due to three factors:

1) Rate of Inflation
2) New construction
3) Uncapping of Taxable Value for Transfers

Taxable Value=Lessor of Capped Value or SEV
2013 Capped Value=(2012 Taxable Value-Losses) x 1.024 + Additions

Manistee County
EQUALIZATION DEPARTMENT
Manistee County Courthouse
415 Third Street • Manistee, Michigan 49660-1606 • 231-723-5957

2013 TOP TEN PROPERTY OWNERS BY TAXABLE VALUE

	NAME	TAXABLE VALUE
1.	PACKAGING CORPORATION OF AMERICA	43,158,999
2.	T.E.S. FILER CITY	25,240,192
3.	CONSUMERS	24,863,477
4.	MARTIN MARIETTA	21,438,034
5.	MORTON INTERNATIONAL	10,164,507
6.	MERIT ENERGY	7,579,295
7.	METC LLC	6,878,500
8.	BELDEN & BLAKE	3,941,400
9.	LITTLE RIVER BAND OF OTTAWA INDIANS	3,805,857
10.	ARCADIA BLUFFS	3,778,237