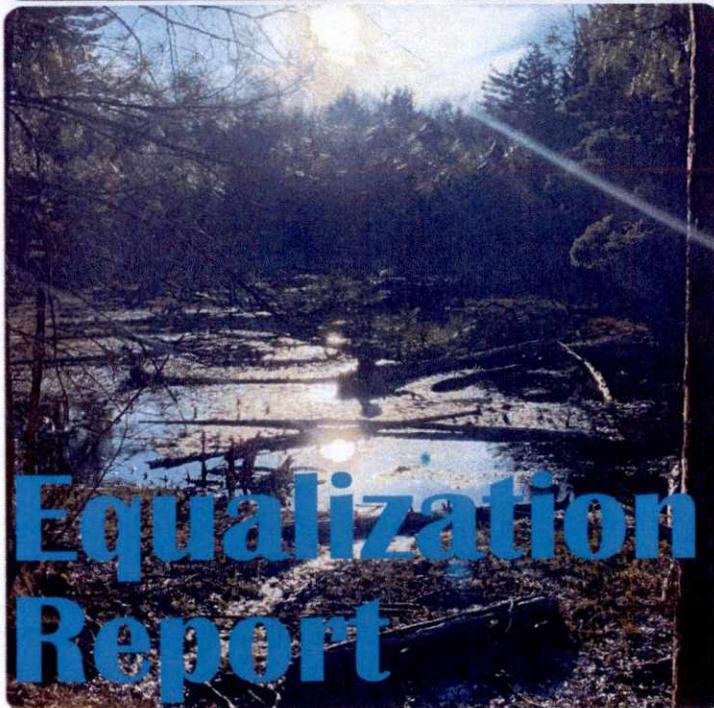


# 2021

## *Manistee County*



**Heather Vasquez - Equalization Director**

**Lisa Senters - Deputy Equalization Director**

**Samantha Sobaski - Appraiser**

**Kristyn Malkowski - Property Description Specialist/GIS Tech**

**Lucas Balmer - Description Analyst**



**EQUALIZATION DEPARTMENT**

Manistee County Courthouse

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

TO: Manistee County Board of Commissioners

FROM: Heather Vasquez, Equalization Director

DATE: April 13, 2021

RE: 2021 Manistee County Equalization Report

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The 2021 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 24,552 real property descriptions for 2021.

The County Equalized Value for 2021 is \$1,591,282,050 which represents an increase of 4.55%. The amount of gain from last year is \$69,314,664. 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 1.4% 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 2021 County Taxable Value is \$1,218,646,127 which represents an increase of 2.76%. The amount of gain from last year is \$32,821,942.

# **Manistee County**

## **Board of Commissioners**

### District 1

Pauline Jaquish

### District 2

Richard Schmidt

### District 3

Nikki Koons

### District 4

Eric Gustad

### District 5

Jeff Dontz

### District 6

Karen Goodman

### District 7

Margaret Batzer

## **Department of Equalization**

Heather Vasquez, Equalization Director

Lisa Senters, Deputy Equalization Director

Samantha Sobaski, Appraiser

Kristyn Malkowski, Property Description Specialist/GIS Technician

Lucas Balmer, Description Analyst

**Manistee County Supervisors, Village Presidents and Assessors**

<u>Local Unit</u>	<u>Supervisor</u>	<u>Assessor</u>
Arcadia	Janice McCraner	Barbie Eaton
Bear Lake	Jeff Harthun	Ginny Martz
Brown	Paul Adamski	Jared Litwiller
Cleon	David Myers	William Muha
Dickson	Sharon Buning	David Meister
Filer	Terry Walker	Molly Whetstone
Manistee	Dennis Bjorkquist	Connie Anderson
Maple Grove	H. Wayne Beldo	Sharon Zakrajsek
Marilla	Douglas Glick	Jared Litwiller
Norman	Richard Mobley	David Meister
Onekama	Dave Meister	Ginny Martz
Pleasanton	Carol Merrill	Carol Merrill
Springdale	Brian Moore	Jared Litwiller
Stronach	Phil Vadeboncoeur	Stan Armstrong
City of Manistee	Thad Taylor	Molly Whetstone

<u>Local Unit</u>	<u>President</u>	<u>Assessor</u>
Village of Bear Lake	Marla Mae Evens	Ginny Martz
Village of Copemish	Patrick Milliron	William Muha
Village of Eastlake	Wendy Banicki	Connie Anderson
Village of Kaleva	Kimberly Somsel	Sharon Zakrajsek
Village of Onekama	Roger Burger	Ginny Martz

2021  
EQUALIZATION REPORT  
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**Personal and Real Property - TOTALS**

**L-4024**

**Manistee County**

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Arcadia	11,980.24	107,959,800	107,959,800	4,555,100	4,555,100	112,514,900	112,514,900
Bear lake	22,131.60	101,802,100	101,802,100	6,023,300	6,023,300	107,825,400	107,825,400
Brown	22,748.66	37,952,300	37,952,300	1,989,700	1,989,700	39,942,000	39,942,000
Cleon	23,221.14	43,274,600	43,274,600	4,149,900	4,149,900	47,424,500	47,424,500
Dickson	45,429.88	50,023,500	50,023,500	5,870,400	5,870,400	55,893,900	55,893,900
Filer	9,797.89	149,878,200	149,878,200	33,182,400	33,182,400	183,060,600	183,060,600
Manistee	28,582.39	172,421,400	172,421,400	13,007,500	13,007,500	185,428,900	185,428,900
Maple Grove	23,266.28	51,589,700	51,589,700	3,625,200	3,625,200	55,214,900	55,214,900
Marilla	23,116.43	26,199,100	26,199,100	2,302,500	2,302,500	28,501,600	28,501,600
Norman	45,908.60	76,305,300	76,305,300	8,697,300	8,697,300	85,002,600	85,002,600
Onkama	11,120.45	237,763,100	237,763,100	3,395,100	3,395,100	241,158,200	241,158,200
Pleasanton	21,864.51	75,312,500	75,312,500	2,689,400	2,689,400	78,001,900	78,001,900
Springdale	23,141.21	54,033,500	54,033,500	1,994,250	1,994,250	56,027,750	56,027,750
Stronach	35,509.08	54,692,800	54,692,800	6,110,400	6,110,400	60,803,200	60,803,200
Manistee	2,151.25	244,047,200	244,047,200	10,434,500	10,434,500	254,481,700	254,481,700
<b>Totals for County</b>	<b>349,969.61</b>	<b>1,483,255,100</b>	<b>1,483,255,100</b>	<b>108,026,950</b>	<b>108,026,950</b>	<b>1,591,282,050</b>	<b>1,591,282,050</b>

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

L-4024

Manistee County

Statement of acreage and valuation in the year 2021 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	2,588,400	5,846,500	0	99,524,900	0	0	107,959,800
Bear lake	7,063,600	6,409,300	450,800	87,878,400	0	0	101,802,100
Brown	3,752,300	562,400	343,900	33,293,700	0	0	37,952,300
Cleon	3,914,000	1,410,900	890,700	37,059,000	0	0	43,274,600
Dickson	2,069,300	988,600	4,851,900	42,113,700	0	0	50,023,500
Filer	0	14,956,700	6,227,500	128,694,000	0	0	149,878,200
Manistee	4,568,900	20,074,600	1,379,300	146,398,600	0	0	172,421,400
Maple Grove	1,483,800	2,830,500	591,100	46,684,300	0	0	51,589,700
Marilla	5,206,000	0	235,300	20,757,800	0	0	26,199,100
Norman	937,000	4,519,500	162,200	70,686,600	0	0	76,305,300
Onekama	4,406,300	5,617,700	141,000	227,598,100	0	0	237,763,100
Pleasanton	6,639,800	2,123,800	0	66,548,900	0	0	75,312,500
Springdale	444,200	659,100	0	52,930,200	0	0	54,033,500
Stronach	0	640,100	7,643,100	46,409,600	0	0	54,692,800
Manistee	0	44,938,100	4,713,800	194,395,300	0	0	244,047,200
<b>Total for County</b>	<b>43,073,600</b>	<b>111,577,800</b>	<b>27,630,600</b>	<b>1,300,973,100</b>	<b>0</b>	<b>0</b>	<b>1,483,255,100</b>

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

-4-

Manistee County

Statement of acreage and valuation in the year 2021 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	2,588,400	5,846,500	0	99,524,900	0	0	107,959,800
Bear lake	7,063,600	6,409,300	450,800	87,878,400	0	0	101,802,100
Brown	3,752,300	562,400	343,900	33,293,700	0	0	37,952,300
Cleon	3,914,000	1,410,900	890,700	37,059,000	0	0	43,274,600
Dickson	2,069,300	988,600	4,851,900	42,113,700	0	0	50,023,500
Filer	0	14,956,700	6,227,500	128,694,000	0	0	149,878,200
Manistee	4,568,900	20,074,600	1,379,300	146,398,600	0	0	172,421,400
Maple Grove	1,483,800	2,830,500	591,100	46,684,300	0	0	51,589,700
Marilla	5,206,000	0	235,300	20,757,800	0	0	26,199,100
Norman	937,000	4,519,500	162,200	70,686,600	0	0	76,305,300
Onkama	4,406,300	5,617,700	141,000	227,598,100	0	0	237,763,100
Pleasanton	6,639,800	2,123,800	0	66,548,900	0	0	75,312,500
Springdale	444,200	659,100	0	52,930,200	0	0	54,033,500
Stronach	0	640,100	7,643,100	46,409,600	0	0	54,692,800
Manistee	0	44,938,100	4,713,800	194,395,300	0	0	244,047,200
<b>Total for County</b>	<b>43,073,600</b>	<b>111,577,800</b>	<b>27,630,600</b>	<b>1,300,973,100</b>	<b>0</b>	<b>0</b>	<b>1,483,255,100</b>

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

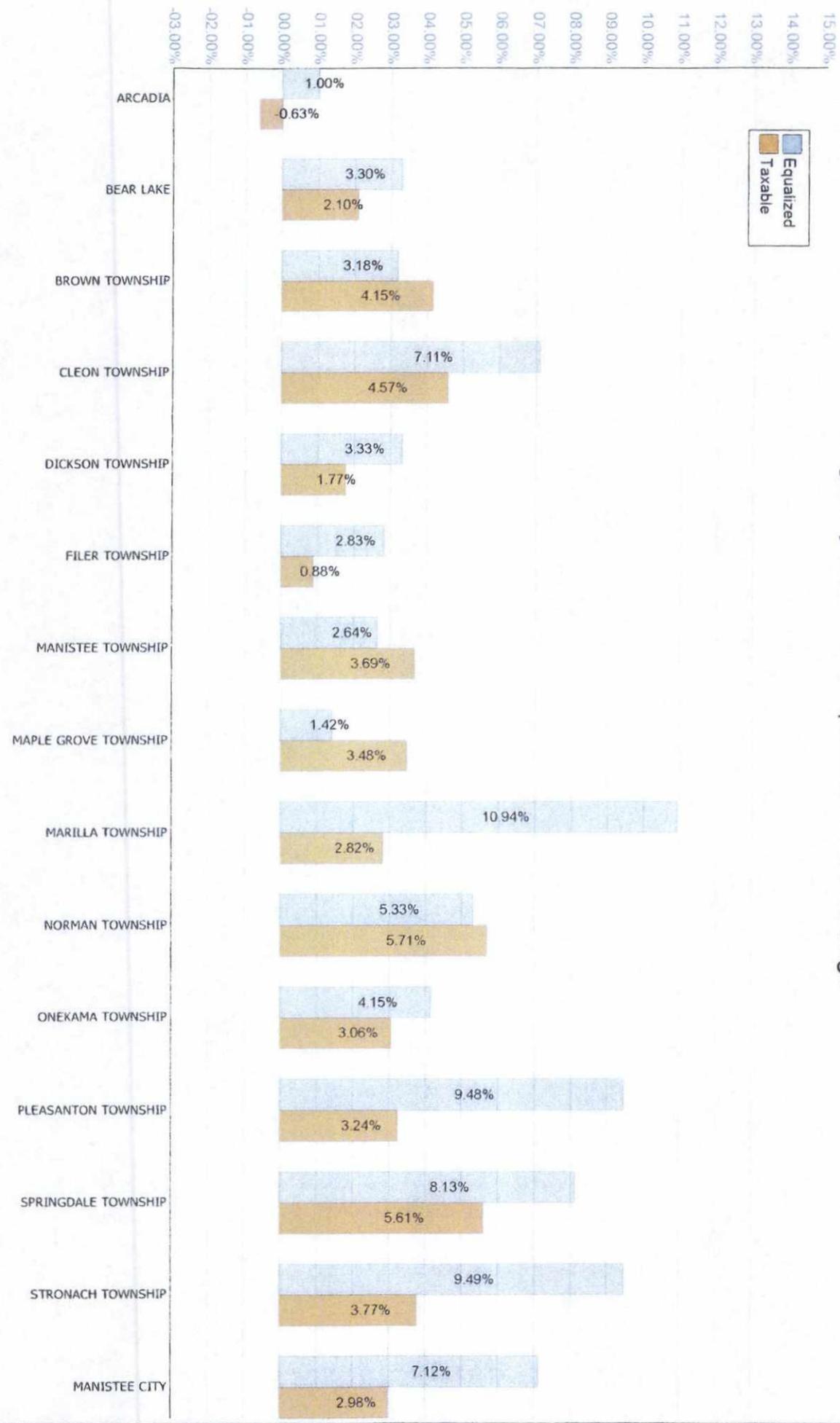
\_\_\_\_\_  
Clerk of the Board of Commissioners

\_\_\_\_\_  
Chairperson of Board of Commissioners

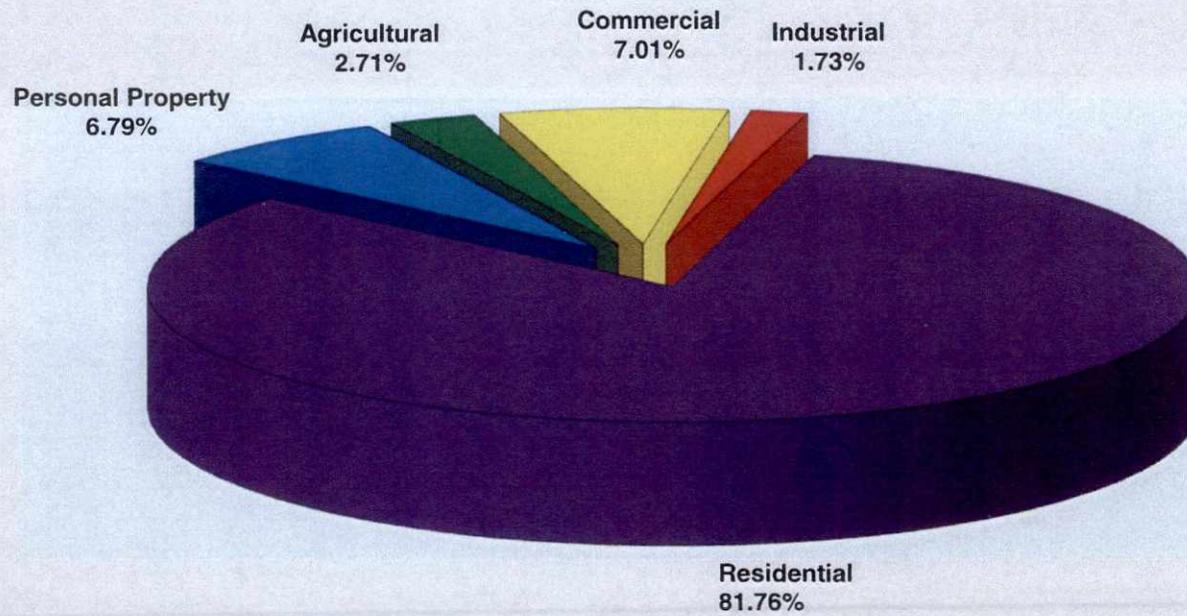
**MANISTEE COUNTY**  
**Percent Change - 2020 to 2021**  
Includes New, Loss and Adjustment  
**By Local Unit**

Unit	2020 Equalized Value	2021 Equalized Value	C.E.V. % Change	2020 Taxable Value	2021 Taxable Value	Taxable % Change
<b>TOWNSHIPS</b>						
ARCADIA	111,397,900	112,514,900	1.00%	76,987,760	76,499,328	-0.63%
BEAR LAKE	104,342,950	107,825,400	3.34%	84,226,042	85,903,910	1.99%
BROWN TOWNSHIP	38,709,886	39,942,000	3.18%	28,356,436	29,533,650	4.15%
CLEON TOWNSHIP	44,116,000	47,424,500	7.50%	33,431,652	34,900,040	4.39%
DICKSON TOWNSHIP	54,094,850	55,893,900	3.33%	42,068,819	42,812,638	1.77%
FILER TOWNSHIP	178,029,400	183,060,600	2.83%	144,775,939	146,051,188	0.88%
MANISTEE TOWNSHIP	181,864,400	185,428,900	1.96%	140,152,246	144,717,922	3.26%
MAPLE GROVE TOWNSHIP	55,234,700	55,214,900	-0.04%	36,411,277	37,584,560	3.22%
MARILLA TOWNSHIP	25,691,000	28,501,600	10.94%	18,385,458	18,904,328	2.82%
NORMAN TOWNSHIP	80,703,400	85,002,600	5.33%	65,117,112	68,835,307	5.71%
ONEKAMA TOWNSHIP	231,629,800	241,158,200	4.11%	174,040,233	179,273,137	3.01%
PLEASANTON TOWNSHIP	71,245,500	78,001,900	9.48%	55,198,224	56,988,902	3.24%
SPRINGDALE TOWNSHIP	51,815,900	56,027,750	8.13%	41,134,797	43,444,310	5.61%
STRONACH TOWNSHIP	55,535,200	60,803,200	9.49%	43,732,102	45,382,647	3.77%
<b>CITIES</b>						
MANISTEE CITY	237,556,500	254,481,700	7.12%	201,806,088	207,814,260	2.98%
<b>VILLAGES</b>						
VILLAGE OF BEAR LAKE	7,946,550	8,164,200	2.74%	6,819,533	7,052,159	3.41%
VILLAGE OF COPEMISH	5,430,900	5,645,500	3.95%	4,057,550	4,304,203	6.08%
VILLAGE OF EASTLAKE	11,830,300	13,384,800	13.14%	9,712,939	10,674,095	9.90%
VILLAGE OF KALEVA	11,222,800	12,184,900	8.57%	7,384,666	7,735,105	4.75%
VILLAGE OF ONEKAMA	26,261,200	27,429,900	4.45%	21,095,247	21,828,871	3.48%

Arranged by Local Unit Equalized Value Change



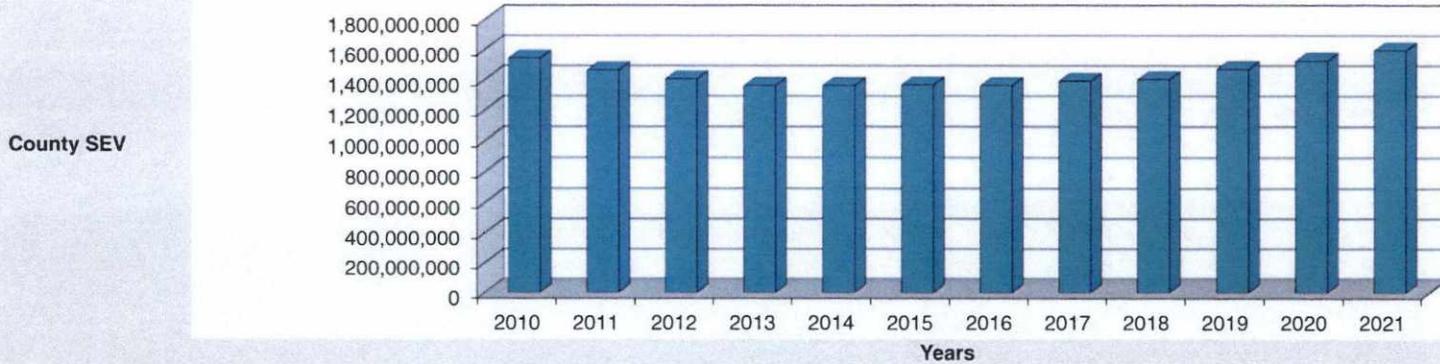
# 2021 Total Equalized Value \$1,591,282,050



**MANISTEE COUNTY  
EQUALIZED VALUE HISTORY**

TOWNSHIPS	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
ARCADIA	123,317,300	114,966,800	115,809,400	109,833,500	114,632,700	114,225,700	114,698,500	121,872,600	117,407,000	119,867,000	111,397,900	112,514,900
BEAR LAKE	106,195,100	97,828,640	95,585,500	93,915,750	91,548,000	91,722,550	91,278,660	92,726,225	95,483,700	100,587,100	104,342,950	107,825,400
BROWN	38,625,400	36,644,200	32,829,580	30,923,500	31,692,600	32,975,700	32,553,400	34,136,000	34,908,100	36,752,300	38,709,886	39,942,000
CLEON	38,913,000	36,109,600	36,298,600	34,800,100	35,281,000	35,930,000	36,565,600	37,343,700	38,052,500	39,502,500	44,116,000	47,424,500
DICKSON	49,801,550	45,440,800	45,085,800	43,961,100	44,092,400	43,301,900	43,988,060	45,176,320	46,054,900	49,868,600	54,094,850	55,893,900
FILER	204,550,800	202,876,200	197,512,500	195,030,700	197,504,300	194,060,900	179,985,500	177,758,000	173,013,400	174,814,900	178,029,400	183,060,600
MANISTEE	183,933,100	179,341,500	167,640,400	156,720,500	155,321,000	156,751,000	165,910,900	166,533,300	167,641,700	178,391,500	181,864,400	185,428,900
MAPLE GROVE	55,764,100	52,531,300	47,598,902	46,344,800	42,001,000	41,654,600	41,535,000	43,015,400	44,189,600	49,399,700	55,234,700	55,214,900
MARILLA	26,701,100	25,492,200	23,256,500	21,154,100	21,852,600	21,385,042	21,036,500	22,289,350	23,115,800	24,287,100	25,691,000	28,501,600
NORMAN	68,447,600	66,555,800	65,236,400	62,888,600	64,773,400	64,238,000	62,893,150	64,624,800	68,249,900	75,799,400	80,703,400	85,002,600
ONEKAMA	213,738,500	204,569,750	201,116,050	196,547,600	197,421,900	201,366,500	204,639,000	208,150,000	210,856,200	222,914,200	231,629,800	241,158,200
PLEASANTON	75,678,800	69,594,400	61,735,300	60,321,500	59,951,600	60,460,400	63,386,200	69,780,400	70,196,200	69,870,600	71,245,500	78,001,900
SPRINGDALE	52,918,800	47,161,300	42,651,300	44,123,500	43,838,600	43,010,500	44,791,350	47,486,800	48,644,000	49,929,000	51,815,900	56,027,750
STRONACH	55,999,300	53,810,919	55,296,700	54,156,600	54,282,700	55,241,800	49,754,800	51,839,300	50,148,800	52,658,100	55,535,200	60,803,200
CITY	245,381,700	228,785,500	217,101,200	208,595,400	205,231,000	208,229,000	207,343,400	207,146,200	213,443,000	223,482,500	237,556,500	254,481,700
<b>TOTAL</b>	<b>1,539,966,150</b>	<b>1,461,708,909</b>	<b>1,404,754,132</b>	<b>1,359,317,250</b>	<b>1,359,424,800</b>	<b>1,364,553,592</b>	<b>1,360,360,020</b>	<b>1,389,878,395</b>	<b>1,401,404,800</b>	<b>1,468,124,500</b>	<b>1,521,967,386</b>	<b>1,591,282,050</b>

**Manistee County Equalized Value History**



MANISTEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2021 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 Board of Commissioners of the County of Manistee, the 2021 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 \$1,483,255,100 and personal property values equalized at \$108,026,950 for a total equalized value of real and personal property at \$1,591,282,050 pursuant to Section 211.34 M.C.L., 1948, as amended and to authorize the Chairperson of the County Board of Commissioners and the Clerk of the County Board of Commissioners to sign the L-4024 forms.

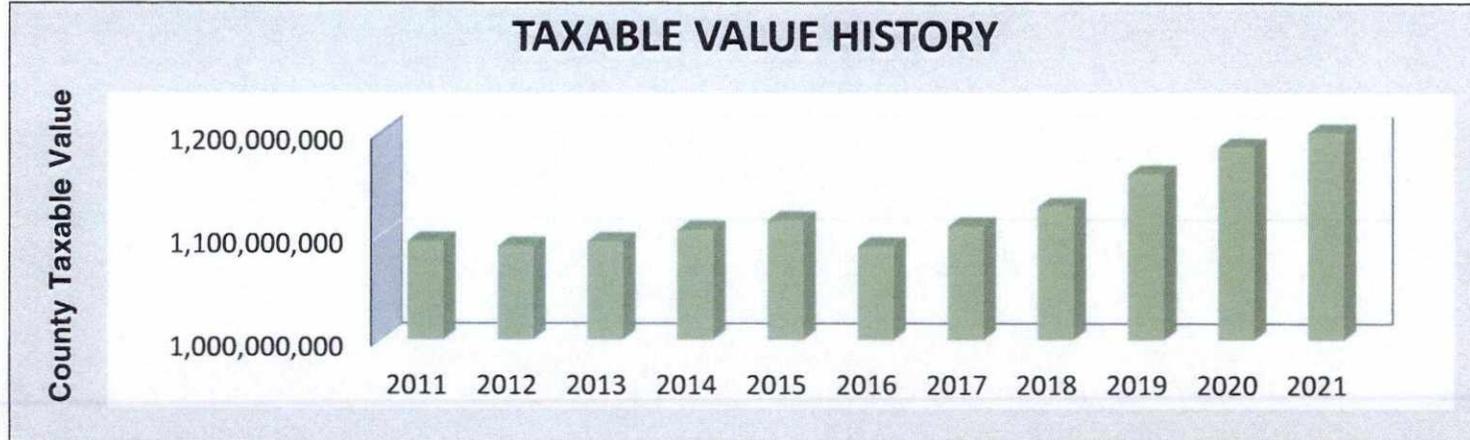
BE IT FURTHER RESOLVED, that the County Board of Commissioners accept the L-4037 forms as prepared and to authorize the Chairperson of the County Board of Commissioners and the Clerk of the County Board of Commissioners to sign the L-4037 forms.

**MANISTEE COUNTY EQUALIZATION  
2021 VALUE REPORT**

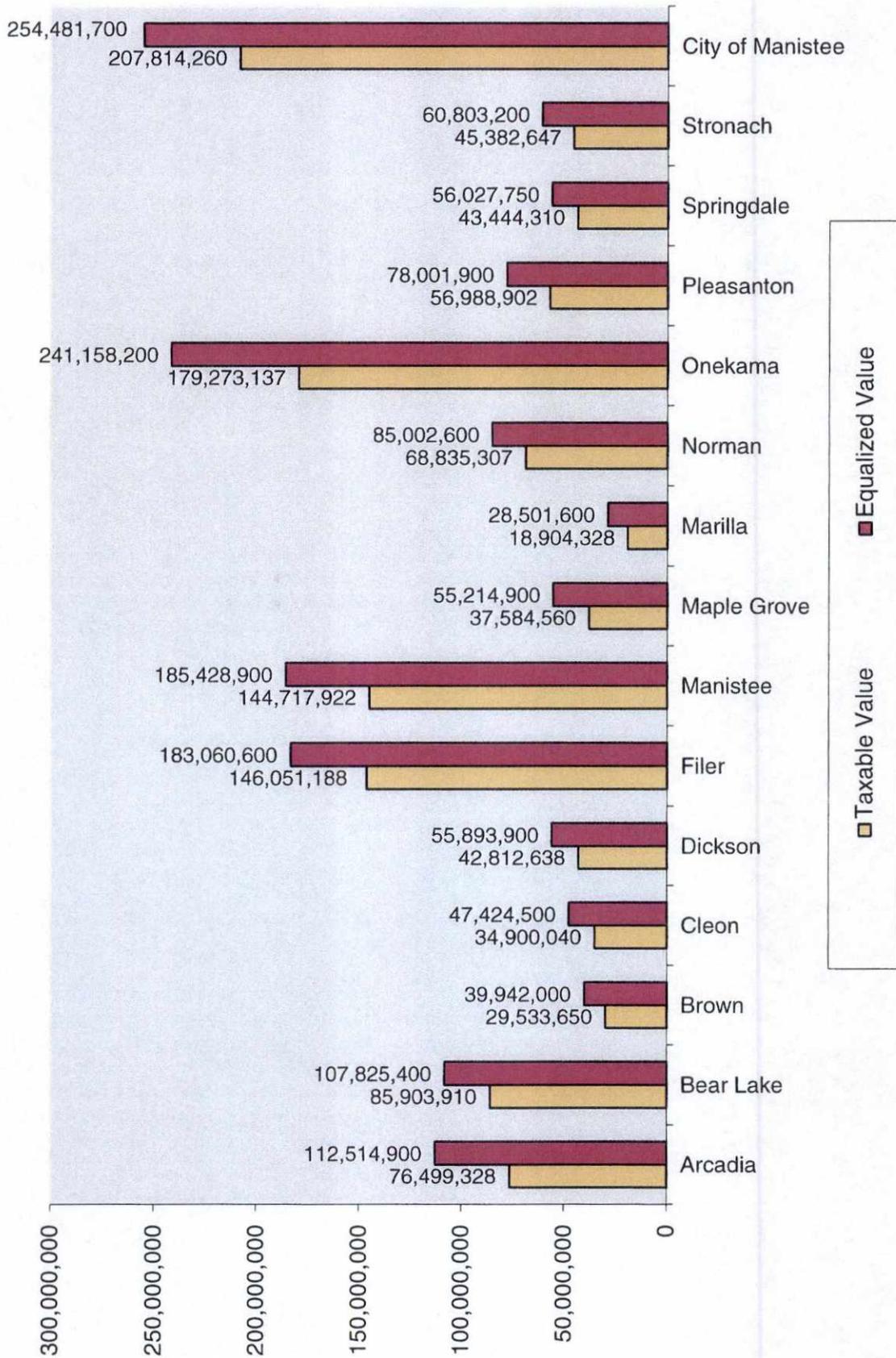
TOWNSHIP	ASSESSED VALUE	EQUALIZED VALUE	TAXABLE VALUE
ARCADIA	112,514,900	112,514,900	76,499,328
BEAR LAKE	107,825,400	107,825,400	85,903,910
BROWN	39,942,000	39,942,000	29,533,650
CLEON	47,424,500	47,424,500	34,900,040
DICKSON	55,893,900	55,893,900	42,812,638
FILER	183,060,600	183,060,600	146,051,188
MANISTEE	185,428,900	185,428,900	144,717,922
MAPLE GROVE	55,214,900	55,214,900	37,584,560
MARILLA	28,501,600	28,501,600	18,904,328
NORMAN	85,002,600	85,002,600	68,835,307
ONEKAMA	241,158,200	241,158,200	179,273,137
PLEASANTON	78,001,900	78,001,900	56,988,902
SPRINGDALE	56,027,750	56,027,750	43,444,310
STRONACH	60,803,200	60,803,200	45,382,647
CITY	254,481,700	254,481,700	207,814,260
COUNTY TOTAL	1,591,282,050	1,591,282,050	1,218,646,127

**MANISTEE COUNTY  
TAXABLE VALUE HISTORY**

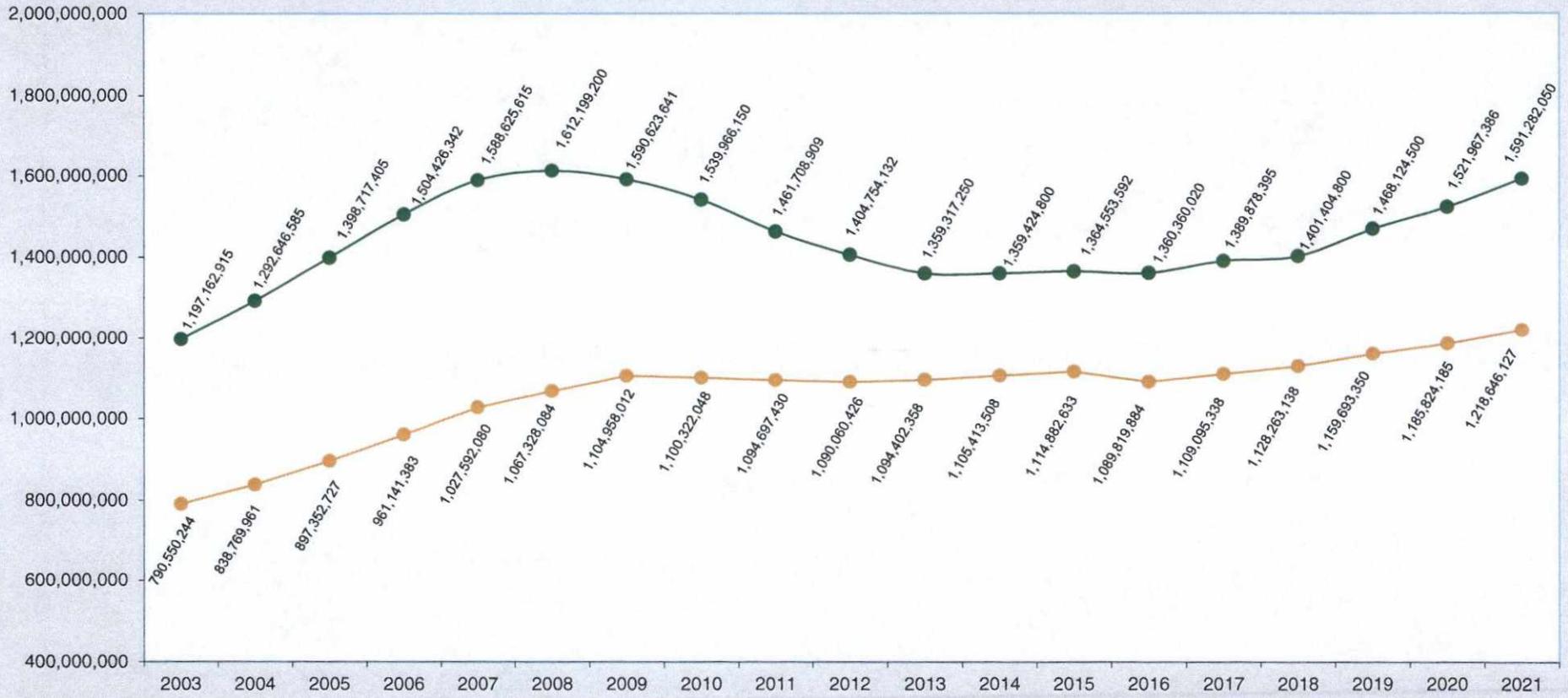
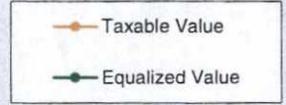
TOWNSHIP	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
ARCADIA	64,436,116	65,813,037	64,202,761	66,179,625	67,982,686	68,518,120	76,679,830	74,822,947	77,223,403	76,987,760	76,499,328
BEAR LAKE	73,748,071	74,200,788	75,998,360	74,961,265	74,990,369	75,217,277	76,285,989	78,617,243	81,033,487	84,226,042	85,903,910
BROWN	26,416,135	25,390,216	25,049,804	25,844,103	26,291,237	26,142,832	26,887,021	27,431,899	27,326,283	28,356,436	29,533,650
CLEON	28,482,766	28,828,168	29,255,656	29,389,550	30,230,860	30,125,288	30,717,865	31,515,989	32,475,623	33,431,652	34,900,040
DICKSON	36,210,011	36,984,490	36,978,302	37,490,431	37,449,168	38,558,478	38,972,888	39,857,813	41,016,632	42,068,819	42,812,638
FLER	166,451,409	165,248,187	169,151,440	176,383,099	172,117,019	150,927,174	148,996,130	145,302,920	147,427,894	144,775,939	146,051,188
MANISTEE	122,738,176	121,698,155	120,644,946	119,604,670	123,539,700	130,923,549	131,887,591	134,486,464	137,094,701	140,152,246	144,717,922
MAPLE GROVE	34,118,202	33,406,441	33,917,965	32,424,558	32,723,068	31,790,506	31,699,056	32,897,975	34,785,993	36,411,277	37,584,560
MARILLA	16,809,084	16,617,810	16,045,485	16,771,404	16,664,322	16,303,596	16,622,127	17,194,537	18,039,036	18,385,458	18,904,328
NORMAN	53,437,946	54,118,814	54,386,648	56,709,682	56,820,722	56,362,300	58,135,346	60,724,297	63,382,425	65,117,112	68,835,307
ONEKAMA	139,456,315	142,293,052	143,486,151	146,241,494	149,750,656	153,066,962	156,604,777	162,492,963	168,414,482	174,040,233	179,273,137
PLEASANTON	48,034,367	46,746,335	47,081,940	47,989,679	48,248,925	48,592,537	50,047,651	51,925,114	53,505,180	55,198,224	56,988,902
SPRINGDALE	35,526,283	34,432,775	36,344,875	36,491,674	35,947,850	35,719,874	36,703,953	38,598,551	39,720,678	41,134,797	43,444,310
STRONACH	44,719,155	45,901,956	47,061,598	46,881,370	48,523,879	40,864,344	41,118,217	41,575,526	42,614,449	43,732,102	45,382,647
CITY	204,113,394	198,380,202	194,796,427	192,050,904	193,602,172	186,707,047	187,736,897	190,818,900	195,633,084	201,806,088	207,814,260
TOTAL	1,094,697,430	1,090,060,426	1,094,402,358	1,105,413,508	1,114,882,633	1,089,819,884	1,109,095,338	1,128,263,138	1,159,693,350	1,185,824,185	1,218,646,127



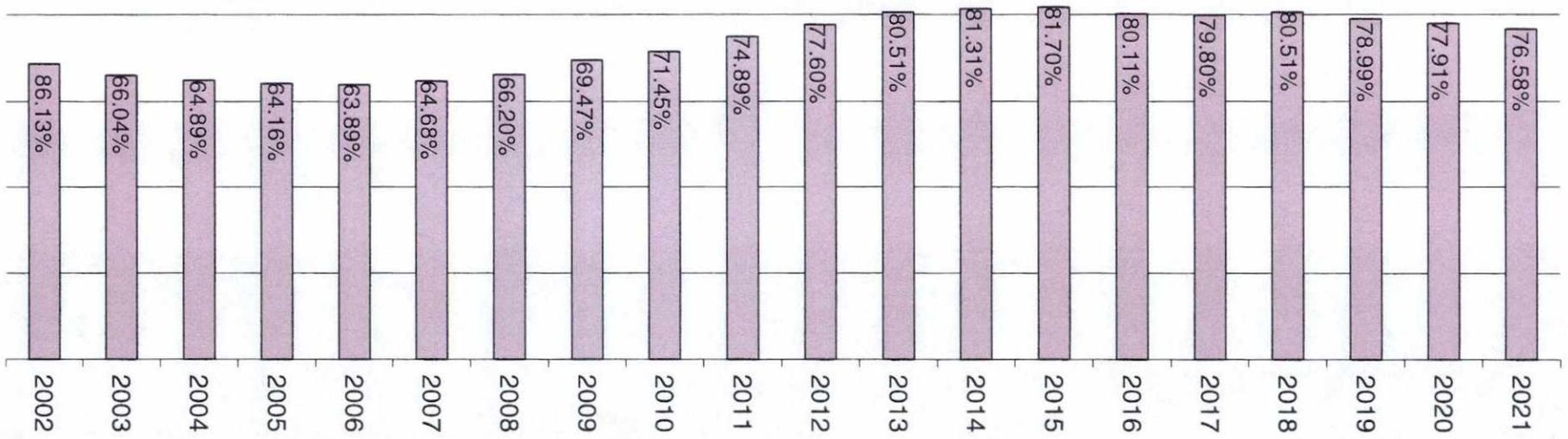
**Equalized vs. Taxable Value for the Year 2021**



# Equalized vs Taxable by Year



# County Taxable Value % of Equalized Value Comparison



**MANISTEE COUNTY**  
**2021 Industrial Facilities Tax Roll**  
**(Act 198 of 1974)**

Township	New Facilities Taxable Value			No	Total	SD	
	Real		Personal				
Cleon	4	465,825	2	23,100	6	488,925	10015
Springdale	1	245,400	1	0	2	245,400	10015
Stronach	3	979,947	3	527,700	6	1,507,647	51070
City of Manistee	1	985,400			1	985,400	51070
<b>Totals</b>		<b>2,676,572</b>		<b>550,800</b>	<b>15</b>	<b>3,227,372</b>	

**2021**  
**Renaissance Zone Parcels (75%)**  
**(Act 376 of 1996)**

Township	No	Taxable Value	SD
City of Manistee	3	4,116,612	51070
<b>Totals</b>	<b>3</b>	<b>4,116,612</b>	

**2021**  
**DNR PILT PARCELS**  
**(Act 513 of 2004)**

Township	No	Taxable Value	SD
Cleon	8	37,769	10015
Cleon	1	2,017	83070
Vill of Copemish	3	11,545	10015
Dickson	1	126,575	51045
Filer	1	33,112	51070
Manistee	20	1,109,446	51070
Manistee	2	152,062	51060
Vill Eastlake	3	110,097	51070
Maple Grove	8	89,038	51045
Pleasanton	2	58,229	51020
Pleasanton	1	20,422	51045
Springdale	19	804,455	10015
Springdale	6	611,169	51045
Stronach	2	92,164	51070
Stronach	1	5,609	51045
<b>Totals</b>	<b>78</b>	<b>3,263,709</b>	

**MANISTEE COUNTY 2021**  
**Commercial Forest Reserve**

<b>Township</b>	<b>School District</b>	<b>Number of Parcels</b>	<b>Acres</b>
Arcadia	Onkama	1	80
Bear Lake	Bear Lake	6	336.61
Brown	KND	2	100
Cleon	Mesick	2	80
Dickson	KND	1	43.83
Maple Grove	KND	2	78
Marilla	Mesick	6	276
Norman	KND	1	40
Pleasanton	Bear Lake	1	48.59
Stronach	Mason Co Eastern	2	256.90
Stronach	KND	1	40.21
<b>Totals</b>		<b>25</b>	<b>1,380.14</b>

MCL 324.51105 Commercial Forests are not subject to ad valorem general property tax. Owners of Commercial Forests pay a specific tax of \$1.30 per acre as adjusted pursuant to MCL 324.51107.

**MANISTEE COUNTY  
2021 PARCEL COUNT**

TOWNSHIP	REAL PROPERTY						PERSONAL PROPERTY					TOTAL	TE
	100	200	300	400	500	600	250	350	450	550			
ARCADIA	48	30	-	992	-	-	33	-	-	1	1,104	59	
BEAR LAKE	96	84	17	1,476	-	-	127	4	-	225	2,029	66	
BROWN	64	23	18	696	-	-	15	-	-	29	845	42	
CLEON	58	35	24	898	-	-	45	1	-	39	1,100	53	
DICKSON	28	17	5	1,071	-	-	40	-	-	4	1,165	137	
FILER	-	81	57	1,507	-	-	114	5	-	14	1,778	51	
MANISTEE	57	137	29	2,188	-	-	123	3	-	90	2,627	164	
MAPLE GROVE	28	72	17	1,261	-	-	44	-	-	100	1,522	75	
MARILLA	64	-	4	398	-	-	7	-	-	10	483	33	
NORMAN	7	65	11	2,289	-	-	78	-	-	4	2,454	170	
ONEKAMA	60	79	2	2,308	-	-	79	1	-	25	2,554	170	
PLEASANTON	91	21	-	1,033	-	-	39	2	-	34	1,220	38	
SPRINGDALE	6	16	-	1,051	-	-	27	-	-	77	1,177	46	
STRONACH	-	12	25	871	-	-	30	2	-	11	951	102	
CITY	-	345	20	3,221	-	-	305	8	-	7	3,906	233	
<b>TOTAL</b>	<b>607</b>	<b>1,017</b>	<b>229</b>	<b>21,260</b>	<b>-</b>	<b>-</b>	<b>1,106</b>	<b>26</b>	<b>-</b>	<b>670</b>	<b>24,915</b>	<b>1,439</b>	
<b>VILLAGES</b>													
BEAR LAKE	-	30	-	190	-	-	30	-	-	2	252	32	
COPEMISH	-	24	2	147	-	-	24	1	-	1	199	22	
EAST LAKE	-	11	2	311	-	-	5	-	-	3	332	28	
KALEVA	-	68	7	307	-	-	33	-	-	1	416	43	
ONEKAMA	-	56	-	377	-	-	38	-	-	4	475	41	
<b>TOTAL</b>	<b>-</b>	<b>189</b>	<b>11</b>	<b>1,332</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>1</b>	<b>-</b>	<b>11</b>	<b>1,674</b>	<b>166</b>	

(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

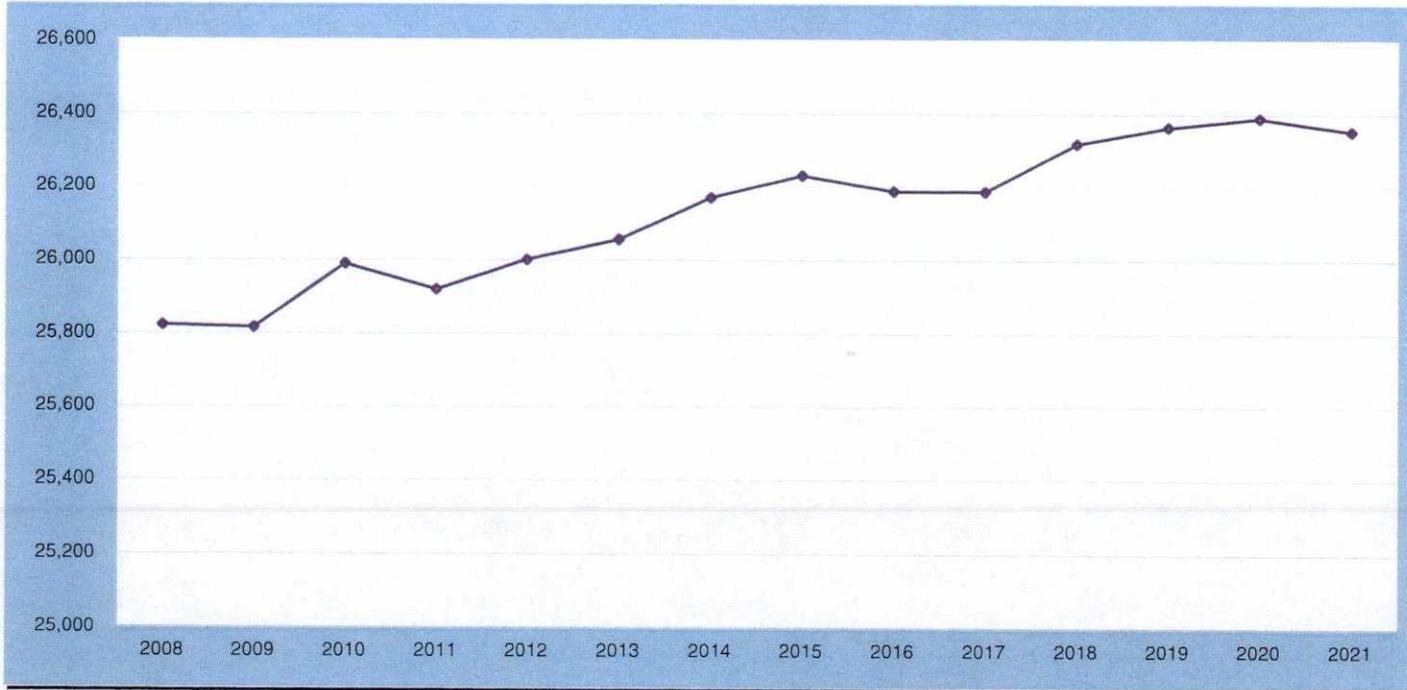
School Districts	
51020	Bear Lake School District
51045	Kaleva Norman Dickson Schs
51070	Manistee Area Public Schools
51060	Onekama Consolidated Schools
10015	Benzie Central
53030	Mason Co Eastern (Freesoil Debt)
83070	Mesick Consolidated Sch Dist

SCHOOL DISTRICT PARCEL COUNT 2021 (Includes Tax Exempt Real & Personal Parcels)								
TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				1,163				1,163
BEAR LAKE	1,485	172		438				2,095
BROWN		406		481				887
CLEON					788		365	1,153
DICKSON		1,302						1,302
FILER			1,829					1,829
MANISTEE			2,166	625				2,791
MAPLE GROVE		1,597						1,597
MARILLA		233			6		277	516
NORMAN		2,624						2,624
ONEKAMA				2,724				2,724
PLEASANTON	1,192	21		3	42			1,258
SPRINGDALE		92			1,131			1,223
STRONACH		578	455			20		1,053
CITY			4,139					4,139
<b>TOTAL</b>	<b>2,677</b>	<b>7,025</b>	<b>8,589</b>	<b>5,434</b>	<b>1,967</b>	<b>20</b>	<b>642</b>	<b>26,354</b>

SCHOOL DISTRICT TAX EXEMPT-REAL & PERSONAL PARCELS 2021								
TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				59				59
BEAR LAKE	53	-		13				66
BROWN		34		8				42
CLEON					48		5	53
DICKSON		137						137
FILER			51					51
MANISTEE			156	8				164
MAPLE GROVE		75						75
MARILLA		15			-		18	33
NORMAN		172						172
ONEKAMA				175				175
PLEASANTON	34	1		-	3			38
SPRINGDALE		7			39			46
STRONACH		50	50			2		102
CITY			232					232
<b>TOTAL</b>	<b>87</b>	<b>491</b>	<b>489</b>	<b>263</b>	<b>90</b>	<b>2</b>	<b>23</b>	<b>1,445</b>

### MANISTEE COUNTY PARCEL COUNT HISTORY

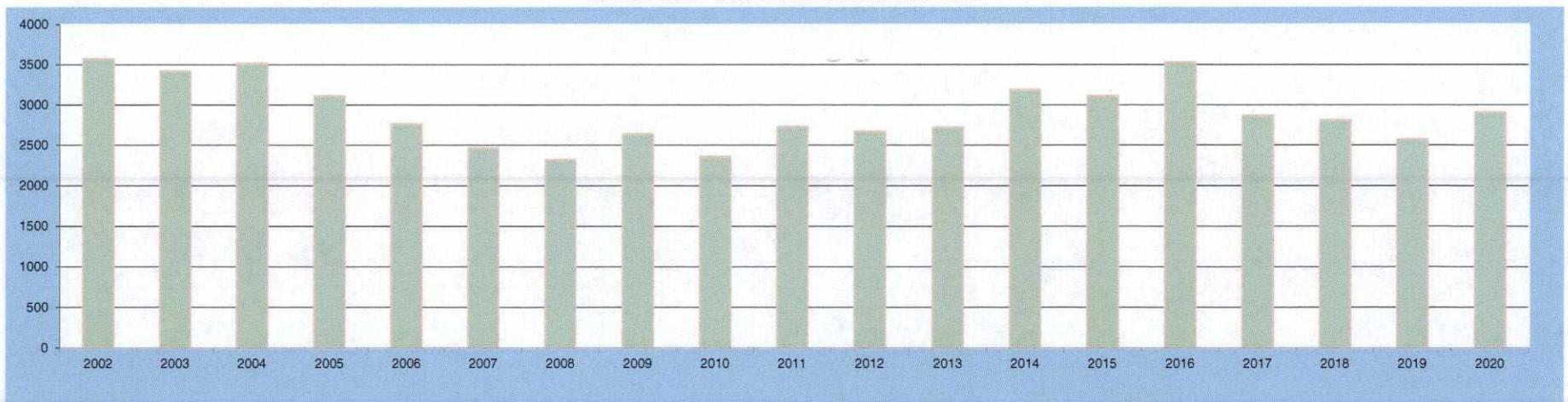
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
ARCADIA	1,145	1,157	1,160	1,167	1,169	1,175	1,170	1,167	1,161	1,158	1,169	1,173	1,162	1,163
BEAR LAKE	1,937	1,917	1,937	1,947	1,979	1,976	2,062	2,075	2,080	2,090	2,102	2,085	2,107	2,095
BROWN	862	867	867	874	874	880	874	889	887	887	891	891	888	887
CLEON	1,120	1,118	1,152	1,141	1,152	1,154	1,153	1,147	1,140	1,150	1,155	1,158	1,158	1,153
DICKSON	1,299	1,290	1,322	1,290	1,291	1,293	1,305	1,300	1,298	1,298	1,300	1,300	1,304	1,302
FILER	1,816	1,813	1,827	1,825	1,801	1,800	1,801	1,813	1,812	1,808	1,812	1,823	1,829	1,829
MANISTEE	2,752	2,748	2,721	2,723	2,759	2,791	2,769	2,782	2,777	2,782	2,787	2,784	2,794	2,791
MAPLE GROVE	1,491	1,510	1,535	1,517	1,514	1,512	1,507	1,504	1,526	1,530	1,531	1,602	1,595	1,597
MARILLA	503	505	513	505	506	503	509	509	505	508	514	521	519	516
NORMAN	2,566	2,559	2,581	2,573	2,574	2,587	2,613	2,608	2,612	2,607	2,613	2,613	2,619	2,624
ONEKAMA	2,699	2,703	2,707	2,694	2,711	2,716	2,730	2,741	2,750	2,752	2,752	2,748	2,741	2,724
PLEASANTON	1,194	1,195	1,222	1,227	1,220	1,221	1,224	1,229	1,234	1,241	1,245	1,251	1,259	1,258
SPRINGDALE	1,160	1,164	1,190	1,189	1,223	1,235	1,239	1,246	1,246	1,224	1,233	1,216	1,213	1,223
STRONACH	1,054	1,048	1,059	1,060	1,051	1,046	1,051	1,049	1,050	1,051	1,044	1,052	1,052	1,053
CITY OF MANISTEE	4,226	4,224	4,197	4,189	4,178	4,168	4,163	4,172	4,110	4,101	4,171	4,148	4,150	4,139
<b>TOTAL</b>	<b>25,824</b>	<b>25,818</b>	<b>25,990</b>	<b>25,921</b>	<b>26,002</b>	<b>26,057</b>	<b>26,170</b>	<b>26,231</b>	<b>26,188</b>	<b>26,187</b>	<b>26,319</b>	<b>26,365</b>	<b>26,390</b>	<b>26,354</b>



**MANISTEE COUNTY  
NUMBER OF DEEDS PROCESSED**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
ARCADIA	197	176	158	100	117	96	102	98	89	100	80	109	136	119	150	142	142	140	123
BEAR LAKE	240	248	276	238	229	174	176	194	199	211	209	217	215	242	285	247	250	173	199
BROWN	93	124	130	63	87	87	66	65	76	65	46	63	110	88	129	76	108	98	73
CLEON	207	158	221	134	160	152	161	176	117	133	143	140	109	96	174	154	118	97	124
DICKSON	197	136	151	156	131	107	111	118	140	148	126	114	138	162	135	128	128	116	113
FILER	216	192	204	194	156	167	152	160	157	153	188	173	189	219	249	171	170	176	187
MANISTEE	329	308	301	310	280	291	195	193	191	237	309	213	339	287	306	292	247	236	259
MAPLE GROVE	190	221	215	195	189	170	148	155	144	183	183	149	224	270	217	185	144	127	183
MARILLA	64	112	59	63	60	29	66	39	56	53	53	63	74	81	70	67	56	51	59
NORMAN	354	307	367	338	247	219	223	216	224	257	264	260	344	364	308	285	269	232	329
ONEKAMA	475	476	408	333	280	232	232	362	221	265	262	339	361	330	444	279	313	314	351
PLEASANTON	151	176	146	109	129	124	136	81	86	140	121	144	176	126	257	104	107	141	127
SPRINGDALE	166	182	129	126	192	144	108	125	188	113	131	140	168	171	135	172	141	101	138
STRONACH	154	107	119	80	94	64	84	75	69	95	82	119	107	112	134	84	114	75	102
<b>CITY OF MANISTEE</b>																			
1ST DISTRICT	68	55	50	80	57	78	28	130	18	47	47	78	53	62	52	45	47	64	53
2ND DISTRICT	121	129	137	175	116	63	72	151	98	199	107	141	113	93	128	139	114	117	138
3RD DISTRICT	122	113	148	167	85	97	72	88	84	133	102	84	103	82	96	102	95	107	133
4TH DISTRICT	37	37	38	30	18	22	19	47	31	24	26	27	24	17	25	31	39	21	31
5TH DISTRICT	63	44	83	62	34	48	48	41	50	38	43	45	56	42	79	38	51	48	47
6TH DISTRICT	89	63	111	83	64	53	70	81	81	71	83	75	94	74	101	67	108	92	88
7TH DISTRICT	41	58	65	80	40	52	57	50	43	69	68	32	59	79	59	63	57	50	54
CITY TOTALS	541	499	632	677	414	413	366	588	405	581	476	482	502	449	540	485	511	499	544
<b>COUNTY TOTALS</b>	<b>3,574</b>	<b>3,422</b>	<b>3,516</b>	<b>3,116</b>	<b>2,765</b>	<b>2,469</b>	<b>2,326</b>	<b>2,645</b>	<b>2,362</b>	<b>2,734</b>	<b>2,673</b>	<b>2,725</b>	<b>3,192</b>	<b>3,116</b>	<b>3,533</b>	<b>2,871</b>	<b>2,818</b>	<b>2,576</b>	<b>2,911</b>

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



**MANISTEE COUNTY VALUE (2002-2021)**

<b>Inflation Rate</b>	<b>Year</b>	<b>SEV</b>	<b>SEV % Change</b>	<b>Taxable Value</b>	<b>Taxable Value % Change</b>
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%
-.30%	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%
1.60%	2014	\$1,359,424,800	0.01%	\$1,105,413,508	1.01%
1.60%	2015	\$1,364,553,592	0.38%	\$1,114,882,633	0.86%
0.30%	2016	\$1,360,360,020	-0.31%	\$1,089,819,884	-2.25%
0.90%	2017	\$1,389,878,395	2.17%	\$1,109,095,338	1.77%
2.10%	2018	\$1,401,404,800	0.83%	\$1,128,263,138	1.73%
2.40%	2019	\$1,468,124,500	4.76%	\$1,159,693,350	2.79%
1.90%	2020	\$1,521,967,386	3.67%	\$1,185,824,185	2.25%
1.40%	2021	\$1,591,282,050	4.55%	\$1,218,646,127	2.76%

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

2021 Capped Value = (2020 Taxable Value-Losses) x 1.014 + Additions



**EQUALIZATION DEPARTMENT**

Manistee County Courthouse

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

**2021 TOP TEN PROPERTY OWNERS BY TAXABLE VALUE**

	<b>NAME</b>	<b>TAXABLE VALUE</b>
1.	CONSUMERS	38,840,519
2.	T.E.S. FILER CITY	22,540,973
3.	METC LLC	10,126,500
4.	PACKAGING CORPORATION OF AMERICA	7,416,485
5.	MARTIN MARIETTA	6,697,904
6.	MEIJER / MEIJER REALTY COMPANY	5,959,376
7.	ARCADIA BLUFFS	5,031,649
8.	SALISBURY INVESTMENTS	4,861,818
9.	DTE GAS COMPANY	4,707,700
10.	CHERRYLAND REA / CHERRYLAND ELECTRIC	4,705,400