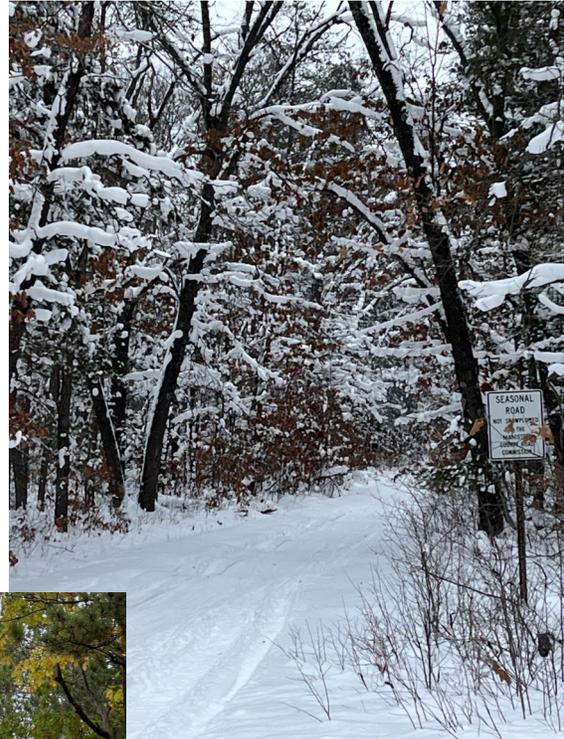
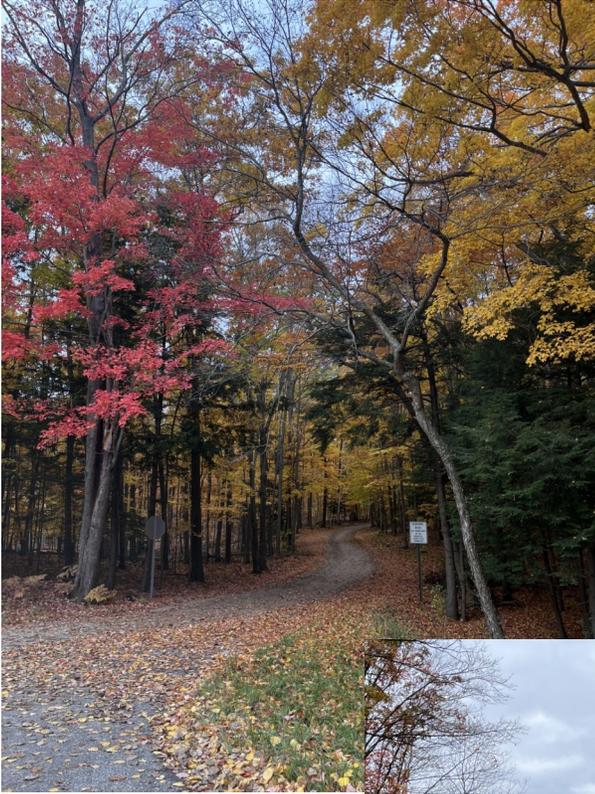


2024



Heather Vasquez - Equalization Director

Lisa Senters - Deputy Equalization Director

Katie Frederick- Appraiser

BethAnn Kozicki- Property Description Specialist/GIS Tech

Corbin Nickelson - Description Analyst



TO: Manistee County Board of Commissioners

FROM: Heather Vasquez, Equalization Director

DATE: April 9, 2024

RE: 2024 Manistee County Equalization Report

The 2024 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 24,625 real property descriptions for 2024.

The County Equalized Value for 2024 is \$2,294,032,650 which represents an increase of 17.75%. The amount of gain from last year is \$345,848,750. 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 5% 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 2024 County Taxable Value is \$1,507,177,979 which represents an increase of 8.93%. The amount of gain from last year is \$123,509,878.

2024 EQUALIZATION REPORT

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Manistee County
Board of Commissioners

District 1

Janice McCraner

District 2

Richard Schmidt

District 3

Nikki Koons

District 4

Eric Gustad

District 5

Jeff Dontz

District 6

Karen Goodman

District 7

Margaret Batzer

Manistee County Supervisors, Village Presidents and Assessors

<u>Local Unit</u>	<u>Supervisor</u>	<u>Assessor</u>
Arcadia	Paul Brown	Barbie Eaton
Bear Lake	Jeff Harthun	Molly Whetstone
Brown	Paul Adamski	Jared Litwiller
Cleon	David Myers	William Muha
Dickson	Sharon Buning	David Meister
Filer	Terry Walker	Molly Whetstone
Manistee	Dennis Bjorkquist	Sharon Zakrajsek
Maple Grove	H. Wayne Beldo	Sharon Zakrajsek
Marilla	Douglas Glick	Jared Litwiller
Norman	Richard Mobley	David Meister
Onkama	Dave Meister	Molly Whetstone
Pleasanton	Chelsea Harvey	Wyatt Crawford
Springdale	Brian Moore	Jared Litwiller
Stronach	Phil Vadeboncoeur	Connie Anderson
City of Manistee	William Gambill	Molly Whetstone

<u>Local Unit</u>	<u>President</u>	<u>Assessor</u>
Village of Bear Lake	Shelly Lynnes	Molly Whetstone
Village of Copemish	Shannon Saunder	William Muha
Village of Eastlake	Wendy Banicki	Sharon Zakrajsek
Village of Kaleva	Dan Holtz	Sharon Zakrajsek
Village of Onkama	Roger Burger	Molly Whetstone

Personal and Real Property - TOTALS

Manistee COUNTY

The instructions for completing this form are on the reverse side of page 3.

04/02/2024 02:59PM

Statement of acreage and valuation in the year 2024 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 (Totals from pages 2 and 3)		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 Township	11,980.24	146,435,200	146,435,200	5,047,500	5,047,500	151,482,700	151,482,700
Bear Lake Township	22,131.60	166,801,050	166,801,050	8,044,400	8,044,400	174,845,450	174,845,450
Brown Township	22,748.66	57,814,400	57,814,400	8,730,200	8,730,200	66,544,600	66,544,600
Cleon Township	23,221.14	66,279,300	66,279,300	5,094,900	5,094,900	71,374,200	71,374,200
Dickson Township	45,429.88	71,502,100	71,502,100	7,884,700	7,884,700	79,386,800	79,386,800
Filer Township	9,797.89	194,465,200	194,465,200	34,830,300	34,830,300	229,295,500	229,295,500
Manistee City	2,151.25	355,596,700	355,596,700	11,522,600	11,522,600	367,119,300	367,119,300
Manistee Township	28,582.39	246,114,212	246,114,212	15,416,253	15,416,253	261,530,465	261,530,465
Maple Grove Township	23,266.28	76,052,600	76,052,600	4,352,900	4,352,900	80,405,500	80,405,500
Marilla Township	23,116.43	38,386,600	38,386,600	2,452,900	2,452,900	40,839,500	40,839,500
Norman Township	45,908.60	111,656,835	111,656,835	8,620,000	8,620,000	120,276,835	120,276,835
Onkama Township	11,120.45	343,637,300	343,637,300	3,728,100	3,728,100	347,365,400	347,365,400
Pleasanton Township	21,864.51	118,420,600	118,420,600	4,164,500	4,164,500	122,585,100	122,585,100
Springdale Township	23,141.21	89,564,300	89,564,300	2,257,000	2,257,000	91,821,300	91,821,300
Stronach Township	35,509.08	82,502,600	82,502,600	6,657,400	6,657,400	89,160,000	89,160,000
Totals for County	349,969.61	2,165,228,997	2,165,228,997	128,803,653	128,803,653	2,294,032,650	2,294,032,650

Equalized Valuations - REAL

Manistee COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(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 Township	3,088,800	6,453,000		136,893,400			146,435,200
Bear Lake Township	5,804,200	7,535,800	109,600	153,351,450			166,801,050
Brown Township	4,974,200	593,400	392,400	51,854,400			57,814,400
Cleon Township	5,002,200	1,895,400	1,071,200	58,310,500			66,279,300
Dickson Township	2,239,700	882,700	6,796,600	61,583,100			71,502,100
Filer Township		15,771,200	7,360,000	171,334,000			194,465,200
Manistee City		53,895,300	5,109,100	296,592,300			355,596,700
Manistee Township	5,259,700	25,411,100	1,595,700	213,847,712			246,114,212
Maple Grove Township	2,069,400	3,444,700	1,234,800	69,303,700			76,052,600
Marilla Township	6,397,100		237,400	31,752,100			38,386,600
Norman Township		4,600,400		107,056,435			111,656,835
Onkama Township	3,667,100	6,612,600		333,357,600			343,637,300
Pleasanton Township	8,446,000	3,226,700		106,747,900			118,420,600
Springdale Township	705,100	872,700		87,986,500			89,564,300
Stronach Township		709,500	11,071,700	70,721,400			82,502,600
Totals for County	47,653,500	131,904,500	34,978,500	1,950,692,497	0	0	2,165,228,997

Assessed Valuations - REAL

Manistee COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(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 Township	3,088,800	6,453,000		136,893,400			146,435,200
Bear Lake Township	5,804,200	7,535,800	109,600	153,351,450			166,801,050
Brown Township	4,974,200	593,400	392,400	51,854,400			57,814,400
Cleon Township	5,002,200	1,895,400	1,071,200	58,310,500			66,279,300
Dickson Township	2,239,700	882,700	6,796,600	61,583,100			71,502,100
Filer Township		15,771,200	7,360,000	171,334,000			194,465,200
Manistee City		53,895,300	5,109,100	296,592,300			355,596,700
Manistee Township	5,259,700	25,411,100	1,595,700	213,847,712			246,114,212
Maple Grove Township	2,069,400	3,444,700	1,234,800	69,303,700			76,052,600
Marilla Township	6,397,100		237,400	31,752,100			38,386,600
Norman Township		4,600,400		107,056,435			111,656,835
Onkama Township	3,667,100	6,612,600		333,357,600			343,637,300
Pleasanton Township	8,446,000	3,226,700		106,747,900			118,420,600
Springdale Township	705,100	872,700		87,986,500			89,564,300
Stronach Township		709,500	11,071,700	70,721,400			82,502,600
Totals for County	47,653,500	131,904,500	34,978,500	1,950,692,497	0	0	2,165,228,997

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MANISTEE COUNTY

WE HEREBY CERTIFY that section one column one is a true statement of the number of acres of land in each township and city in MANISTEE County.

WE FURTHER CERTIFY that section one is a true statement of the value of real property and of the personal property in each township and city in MANISTEE County in the year 2024 as assessed and of the valuation of the real property and personal property in each township and city in said county as equalized by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in MANISTEE County in the year 2024 as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section three is a true statement of the assessed valuations, approved by the Board of Review, of real property classifications in each township and city in MANISTEE County in the year 2024 as determined by the Board of County Commissioners of said county.

WE 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. 255 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 of Michigan.

These certifications are made on the 9TH day of April 2024, at a meeting of said board held pursuant to the provisions of MCL 209 1 - 209 8.

Signed this 9TH day of APRIL, 2024.


Chairperson of Board of Commissioners


Equalization Director


Clerk of Board of Commissioners

INSTRUCTIONS FOR COMPLETING THE 608 (L-4024) ASSESSED AND EQUALIZED VALUATIONS WORKSHEET

This form is due on or before the first Monday in May to the State Tax Commission (STC) (MCL 209.5 (2)) by attaching a signed L-4024 into the Michigan Equalization Gateway (MEG) filing cabinet and submitting the L-4024 form in the MEG county portal by following the instructions below.

The MEG system will autogenerate the L-4023 following the successful save and submission of all local uni L-4018 and L-4022AV forms by the county and the acceptance of those forms by Property Services Divisions (PSD) staff. MEG will auto-generate the L-4024 form upon the successful save and submission of the L-4023 form by the county and the acceptance of the L-4023 form by PSD staff. All data on the L-4024 is populated from the previously submitted L-4023, except for the number of acres. Counties must manually enter the assessable acreage for each local unit.

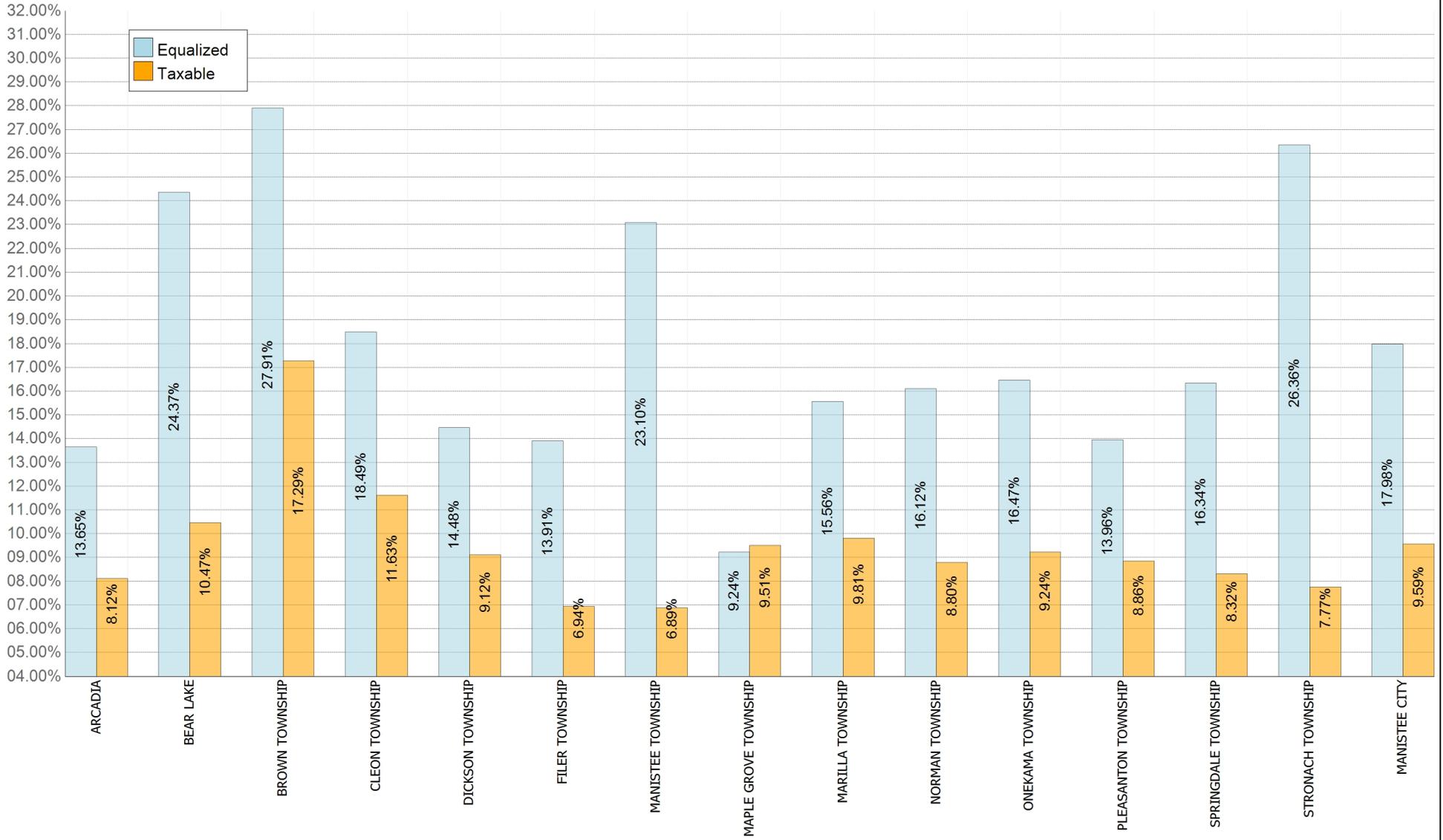
The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county shall print this PDF rendering and present it to your County Board of Commissioners for signing during their equalization session.

MCL 209.5 requires the Equalization Director and the Chairperson and Clerk of the County Board of Commissioners to sign the L-4024. After signing, scan and upload the signed form to the filing cabinet in the MEG county portal. After the paper copy of the L-4024 has been signed, scanned and uploaded to the filing cabinet in MEG, submit the L-4024 in the MEG county portal. Once submitted, the L-4024 report will be locked in MEG. To make subsequent changes please contact the Property Services Division at equalization@michigan.gov.

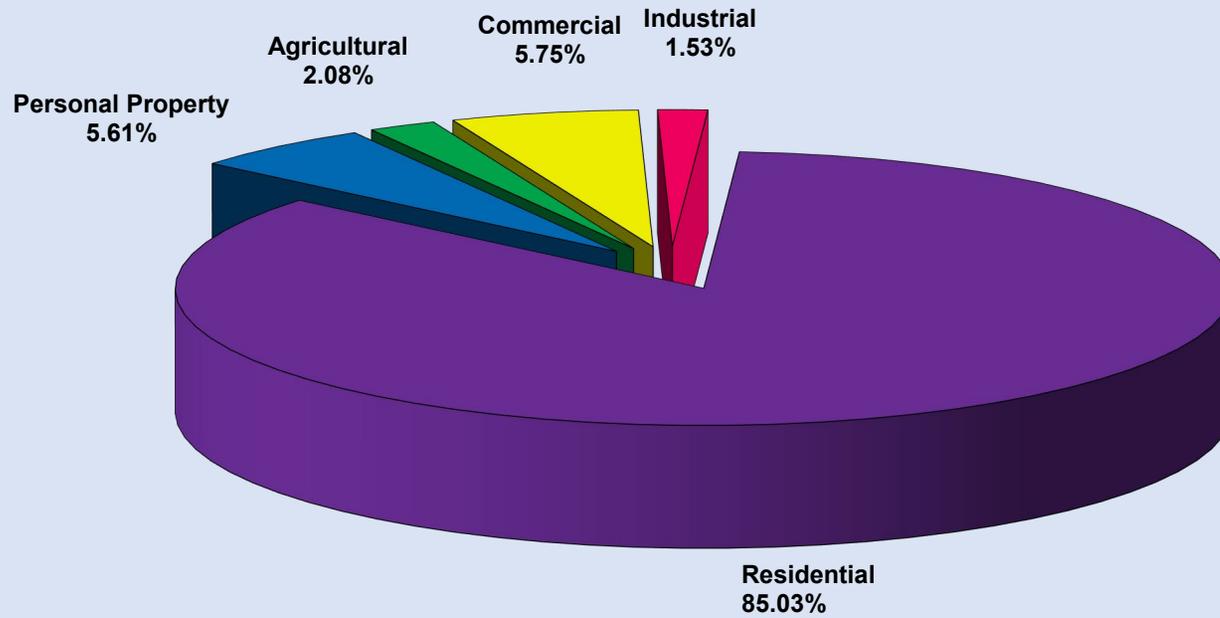
MANISTEE COUNTY
Percent Change - 2023 to 2024
Includes New, Loss and Adjustment
By Local Unit

Unit	2023 Equalized Value	2024 Equalized Value	C.E.V. % Change	2023 Taxable Value	2024 Taxable Value	Taxable % Change
TOWNSHIPS						
ARCADIA	133,286,700	151,482,700	13.65%	86,723,634	93,762,088	8.12%
BEAR LAKE	129,486,800	160,297,250	23.79%	89,244,455	98,153,440	9.98%
BROWN TOWNSHIP	52,025,100	66,544,600	27.91%	35,516,228	41,657,669	17.29%
CLEON TOWNSHIP	54,176,200	64,048,100	18.22%	34,824,965	38,998,467	11.98%
DICKSON TOWNSHIP	69,347,800	79,386,800	14.48%	49,405,277	53,909,948	9.12%
FILER TOWNSHIP	201,293,100	229,295,500	13.91%	159,236,428	170,289,564	6.94%
MANISTEE TOWNSHIP	197,142,500	239,528,765	21.50%	152,220,672	162,357,475	6.66%
MAPLE GROVE TOWNSHIP	58,108,850	63,456,100	9.20%	35,503,430	38,955,466	9.72%
MARILLA TOWNSHIP	35,340,300	40,839,500	15.56%	21,529,842	23,642,907	9.81%
NORMAN TOWNSHIP	103,581,750	120,276,835	16.12%	76,908,275	83,676,534	8.80%
ONEKAMA TOWNSHIP	258,733,800	304,646,800	17.75%	178,825,689	196,270,909	9.76%
PLEASANTON TOWNSHIP	107,569,200	122,585,100	13.96%	66,469,200	72,357,139	8.86%
SPRINGDALE TOWNSHIP	78,926,500	91,821,300	16.34%	50,811,767	55,041,077	8.32%
STRONACH TOWNSHIP	70,558,300	89,160,000	26.36%	52,476,680	56,554,879	7.77%
CITIES						
MANISTEE CITY	311,158,000	367,119,300	17.98%	234,721,557	257,219,869	9.59%
VILLAGES						
VILLAGE OF BEAR LAKE	11,093,500	14,548,200	31.14%	7,986,837	9,257,801	15.91%
VILLAGE OF COPEMISH	6,059,800	7,326,100	20.90%	4,724,736	5,152,085	9.04%
VILLAGE OF EASTLAKE	15,303,000	22,001,700	43.77%	12,162,763	13,343,864	9.71%
VILLAGE OF KALEVA	15,493,400	16,949,400	9.40%	9,239,020	10,044,150	8.71%
VILLAGE OF ONEKAMA	39,499,300	42,718,600	8.15%	25,136,646	26,532,648	5.55%

Arranged by Local Unit Equalized Value Change



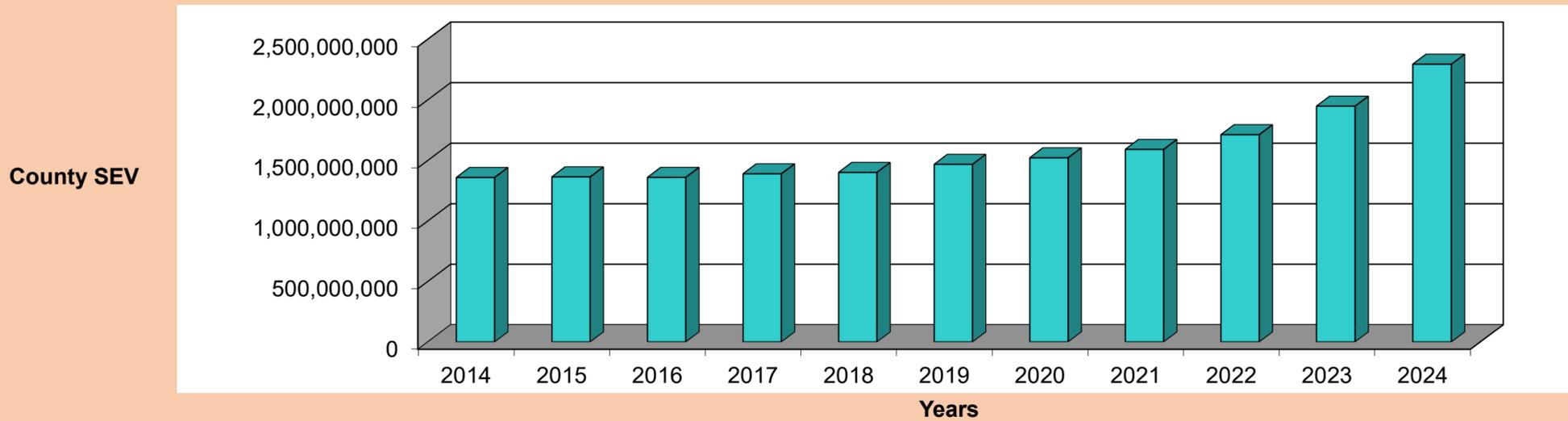
2024 Total Equalized Value \$2,294,032,650



**MANISTEE COUNTY
EQUALIZED VALUE HISTORY**

TOWNSHIPS	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
ARCADIA	114,632,700	114,225,700	114,698,500	121,872,600	117,407,000	119,867,000	111,397,900	112,514,900	124,539,800	133,286,700	151,482,700
BEAR LAKE	91,548,000	91,722,550	91,278,660	92,726,225	95,483,700	100,587,100	104,342,950	107,825,400	118,914,600	140,580,300	174,845,450
BROWN	31,692,600	32,975,700	32,553,400	34,136,000	34,908,100	36,752,300	38,709,886	39,942,000	42,536,234	52,025,100	66,544,600
CLEON	35,281,000	35,930,000	36,565,600	37,343,700	38,052,500	39,502,500	44,116,000	47,424,500	49,913,300	60,236,000	71,374,200
DICKSON	44,092,400	43,301,900	43,988,060	45,176,320	46,054,900	49,868,600	54,094,850	55,893,900	61,909,425	69,347,800	79,386,800
FILER	197,504,300	194,060,900	179,985,500	177,758,000	173,013,400	174,814,900	178,029,400	183,060,600	183,674,300	201,293,100	229,295,500
MANISTEE	155,321,000	156,751,000	165,910,900	166,533,300	167,641,700	178,391,500	181,864,400	185,428,900	194,241,900	212,445,500	261,530,465
MAPLE GROVE	42,001,000	41,654,600	41,535,000	43,015,400	44,189,600	49,399,700	55,234,700	55,214,900	61,439,600	73,602,250	80,405,500
MARILLA	21,852,600	21,385,042	21,036,500	22,289,350	23,115,800	24,287,100	25,691,000	28,501,600	31,209,274	35,340,300	40,839,500
NORMAN	64,773,400	64,238,000	62,893,150	64,624,800	68,249,900	75,799,400	80,703,400	85,002,600	92,490,950	103,581,750	120,276,835
ONEKAMA	197,421,900	201,366,500	204,639,000	208,150,000	210,856,200	222,914,200	231,629,800	241,158,200	260,201,100	298,233,100	347,365,400
PLEASANTON	59,951,600	60,460,400	63,386,200	69,780,400	70,196,200	69,870,600	71,245,500	78,001,900	86,737,400	107,569,200	122,585,100
SPRINGDALE	43,838,600	43,010,500	44,791,350	47,486,800	48,644,000	49,929,000	51,815,900	56,027,750	66,775,700	78,926,500	91,821,300
STRONACH	54,282,700	55,241,800	49,754,800	51,839,300	50,148,800	52,658,100	55,535,200	60,803,200	63,789,300	70,558,300	89,160,000
CITY	205,231,000	208,229,000	207,343,400	207,146,200	213,443,000	223,482,500	237,556,500	254,481,700	274,267,900	311,158,000	367,119,300
TOTAL	1,359,424,800	1,364,553,592	1,360,360,020	1,389,878,395	1,401,404,800	1,468,124,500	1,521,967,386	1,591,282,050	1,712,640,783	1,948,183,900	2,294,032,650

Manistee County Equalized Value History



RESOLUTION # 2024-
MANISTEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2024 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 2024 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 \$2,165,228,997 and personal property values equalized at \$128,803,653 for a total equalized value of real and personal property at \$2,294,032,650 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
2024 VALUE REPORT**

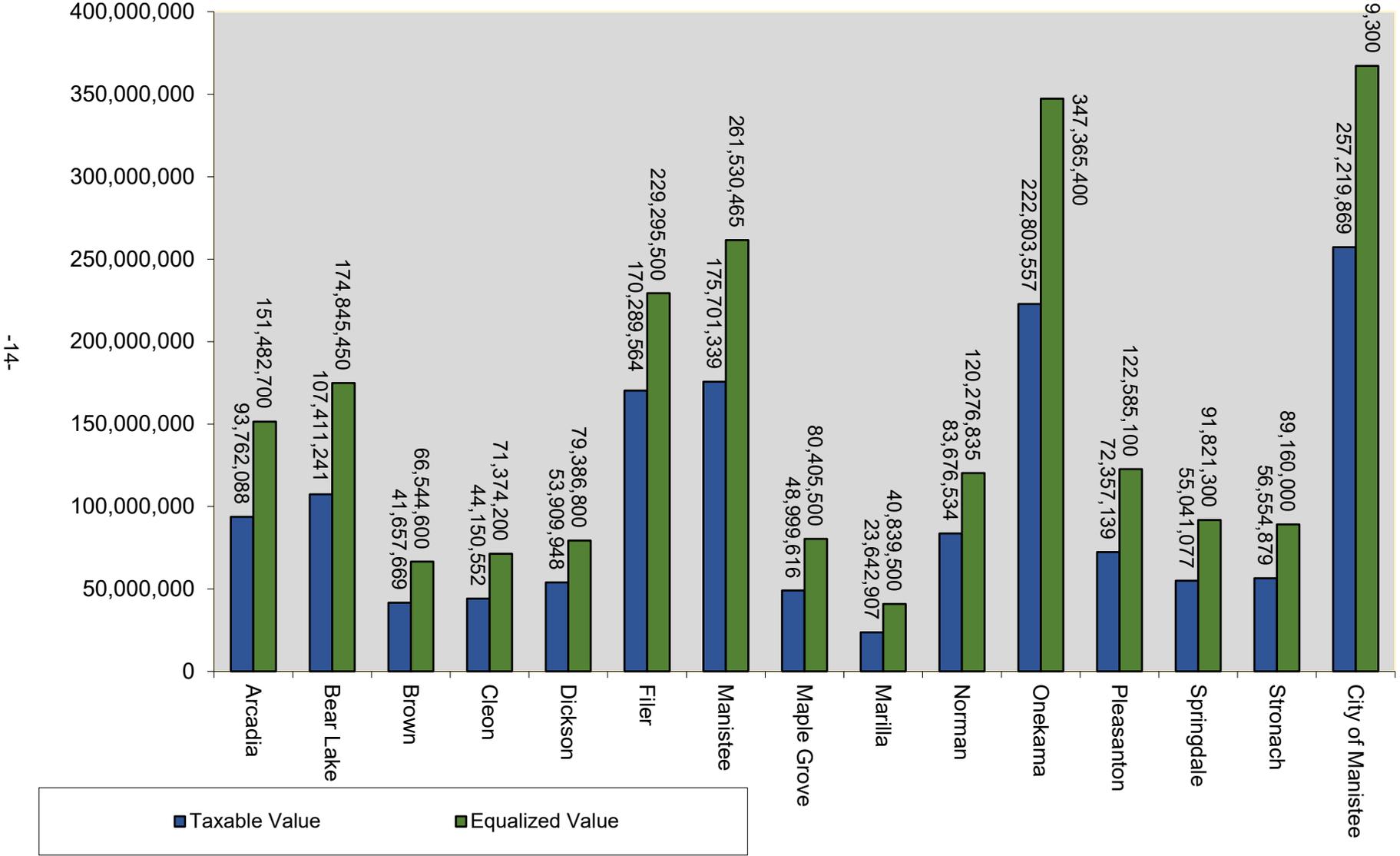
TOWNSHIP	ASSESSED VALUE	EQUALIZED VALUE	TAXABLE VALUE
ARCADIA	151,482,700	151,482,700	93,762,088
BEAR LAKE	174,845,450	174,845,450	107,411,241
BROWN	66,544,600	66,544,600	41,657,669
CLEON	71,374,200	71,374,200	44,150,552
DICKSON	79,386,800	79,386,800	53,909,948
FILER	229,295,500	229,295,500	170,289,564
MANISTEE	261,530,465	261,530,465	175,701,339
MAPLE GROVE	80,405,500	80,405,500	48,999,616
MARILLA	40,839,500	40,839,500	23,642,907
NORMAN	120,276,835	120,276,835	83,676,534
ONEKAMA	347,365,400	347,365,400	222,803,557
PLEASANTON	122,585,100	122,585,100	72,357,139
SPRINGDALE	91,821,300	91,821,300	55,041,077
STRONACH	89,160,000	89,160,000	56,554,879
CITY	367,119,300	367,119,300	257,219,869
COUNTY TOTAL	2,294,032,650	2,294,032,650	1,507,177,979

**MANISTEE COUNTY
TAXABLE VALUE HISTORY**

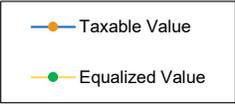
TOWNSHIP	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
ARCADIA	66,179,625	67,982,686	68,518,120	76,679,830	74,822,947	77,223,403	76,987,760	76,499,328	81,265,250	86,723,634	93,762,088
BEAR LAKE	74,961,265	74,990,369	75,217,277	76,285,989	78,617,243	81,033,487	84,226,042	85,903,910	91,086,260	97,231,292	107,411,241
BROWN	25,844,103	26,291,237	26,142,832	26,887,021	27,431,899	27,326,283	28,356,436	29,533,650	31,003,228	35,516,228	41,657,669
CLEON	29,389,550	30,230,860	30,125,288	30,717,865	31,515,989	32,475,623	33,431,652	34,900,040	37,302,711	39,549,701	44,150,552
DICKSON	37,490,431	37,449,168	38,558,478	38,972,888	39,857,813	41,016,632	42,068,819	42,812,638	46,496,152	49,405,277	53,909,948
FILER	176,383,099	172,117,019	150,927,174	148,996,130	145,302,920	147,427,894	144,775,939	146,051,188	150,161,810	159,236,428	170,289,564
MANISTEE	119,604,670	123,539,700	130,923,549	131,887,591	134,486,464	137,094,701	140,152,246	144,717,922	154,365,921	164,383,435	175,701,339
MAPLE GROVE	32,424,558	32,723,068	31,790,506	31,699,056	32,897,975	34,785,993	36,411,277	37,584,560	40,748,982	44,742,450	48,999,616
MARILLA	16,771,404	16,664,322	16,303,596	16,622,127	17,194,537	18,039,036	18,385,458	18,904,328	20,379,236	21,529,842	23,642,907
NORMAN	56,709,682	56,820,722	56,362,300	58,135,346	60,724,297	63,382,425	65,117,112	68,835,307	73,047,465	76,908,275	83,676,534
ONEKAMA	146,241,494	149,750,656	153,066,962	156,604,777	162,492,963	168,414,482	174,040,233	179,273,137	191,307,402	203,962,335	222,803,557
PLEASANTON	47,989,679	48,248,925	48,592,537	50,047,651	51,925,114	53,505,180	55,198,224	56,988,902	60,252,954	66,469,200	72,357,139
SPRINGDALE	36,491,674	35,947,850	35,719,874	36,703,953	38,598,551	39,720,678	41,134,797	43,444,310	46,600,981	50,811,767	55,041,077
STRONACH	46,881,370	48,523,879	40,864,344	41,118,217	41,575,526	42,614,449	43,732,102	45,382,647	47,766,377	52,476,680	56,554,879
CITY	192,050,904	193,602,172	186,707,047	187,736,897	190,818,900	195,633,084	201,806,088	207,814,260	219,100,632	234,721,557	257,219,869
TOTAL	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	1,290,885,361	1,383,668,101	1,507,177,979



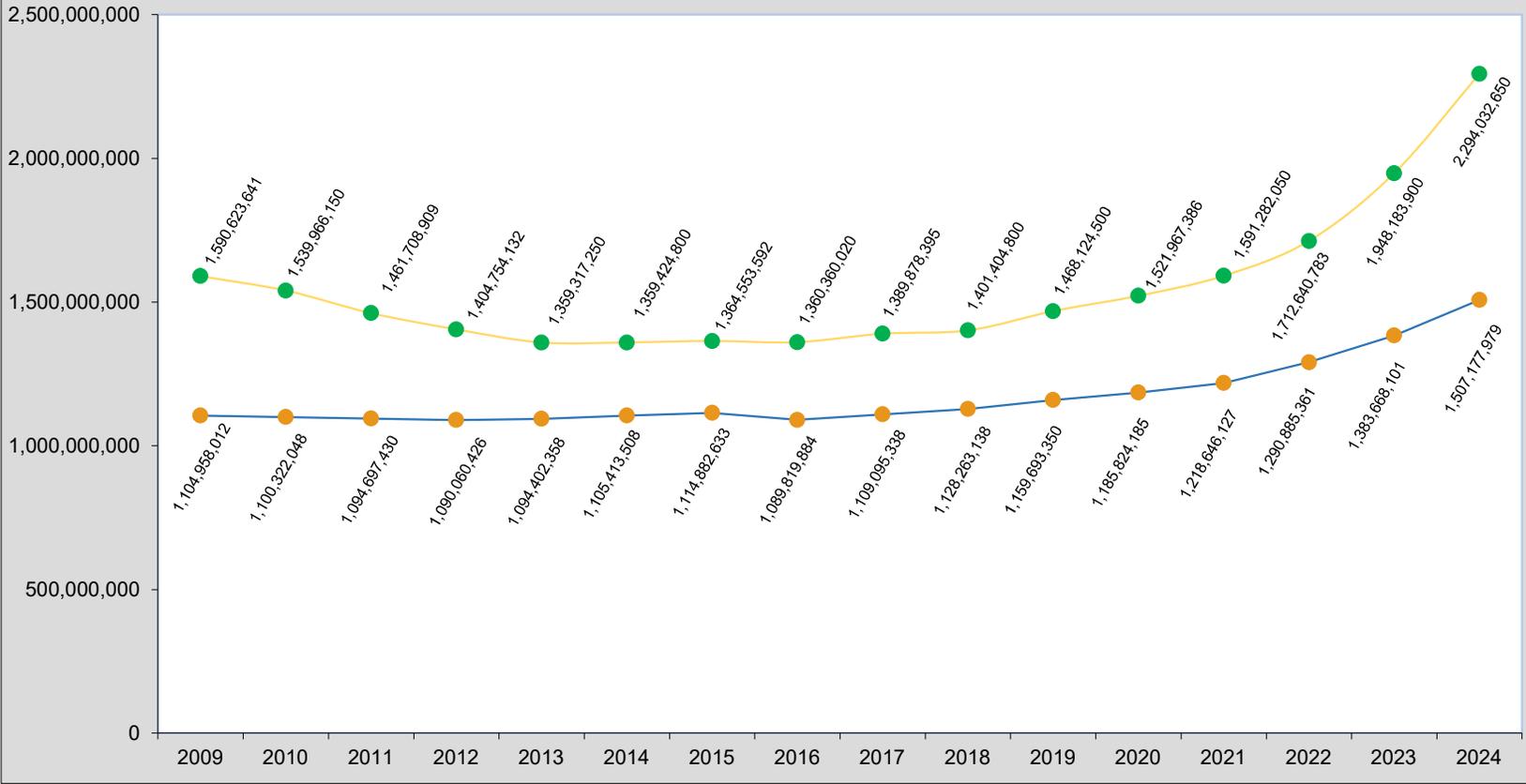
Equalized vs. Taxable Value for the Year 2024



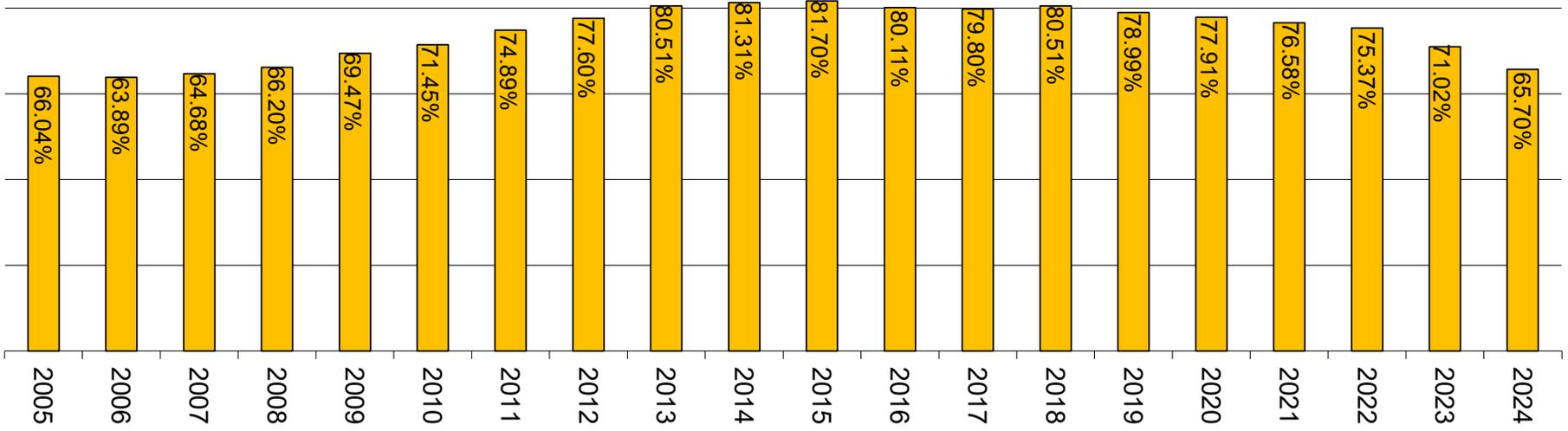
Equalized vs Taxable by Year



-15-



County Taxable Value % of Equalized Value Comparison



MANISTEE COUNTY
2024 Industrial Facilities Tax Roll
(Act 198 of 1974)

Township	New Facilities Taxable Value			No	Total	SD
		Real	Personal			
Cleon	3	812,246			812,246	10015
Springdale	1	357,317			357,317	10015
Stronach	1	208,923			208,923	51070
City of Manistee	1	1,053,500			1,053,500	51070
Totals	6	2,431,986			2,431,986	

2024
DNR PILT PARCELS
(Act 513 of 2004)

Township	No	Taxable Value	SD
Cleon	8	43,000	10015
Cleon	1	2,296	83070
Vill of Copemish	3	12,521	10015
Dickson	1	144,152	51045
Filer	1	37,709	51070
Manistee	20	1,263,497	51070
Manistee	2	173,177	51060
Vill Eastlake	3	125,383	51070
Maple Grove	8	101,393	51045
Pleasanton	2	66,314	51020
Pleasanton	1	23,256	51045
Springdale	17	916,165	10015
Springdale	6	696,039	51045
Stronach	2	104,961	51070
Stronach	1	6,387	51045
Totals	76	3,716,250	

MANISTEE COUNTY 2024
Commercial Forest Reserve

Township	School District	Number of Parcels	Acres
Bear Lake	Bear Lake	3	168.61
Brown	KND	2	100
Cleon	Mesick	2	80
Cleon	Benzie	2	80
Dickson	KND	1	43.83
Maple Grove	KND	2	78
Marilla	Mesick	4	196
Pleasanton	Bear Lake	1	48.59
Stronach	Mason Co Eastern	2	136.79
Stronach	KND	1	40.21
Totals		20	972.03

MCL 324.51105 Commercial Forests are not subject to ad valorem general property tax. Owners of Commercial Forests pay a specific tax of \$1.35 per acre as adjusted pursuant to MCL 324.51107.

**MANISTEE COUNTY
2024 PARCEL COUNT**

Governmental Unit	Real							Personal					Grand Total		
	Ag	Comm	Ind	Res	T-C	Dev	Total	Ag	Comm	Ind	Res	Util		Total	Exempt
ARCADIA	48	32	0	1004	0	0	1084	0	38	0	0	1	39	69	1192
BEAR LAKE	64	54	2	1344	0	0	1464	0	88	5	0	205	298	36	1798
BROWN TOWNSHIP	65	22	18	688	0	0	793	0	17	0	0	41	58	48	899
CLEON TOWNSHIP	58	13	22	755	0	0	848	0	21	0	0	37	58	29	935
DICKSON TOWNSHIP	22	14	6	1079	0	0	1121	0	34	0	0	4	38	137	1296
FILER TOWNSHIP	0	79	55	1526	0	0	1660	0	110	5	0	12	127	68	1855
MANISTEE TOWNSHIP	56	119	46	1819	0	0	2040	0	174	4	0	88	266	132	2438
MAPLE GROVE TOWNSHIP	28	4	10	955	0	0	997	0	11	0	0	96	107	35	1139
MARILLA TOWNSHIP	67	0	4	405	0	0	476	0	9	0	0	11	20	29	525
NORMAN TOWNSHIP	0	57	0	2334	0	0	2391	0	79	0	0	4	83	167	2641
ONEKAMA TOWNSHIP	40	25	0	1950	0	0	2015	0	27	1	0	20	48	126	2189
PLEASANTON TOWNSHIP	87	22	0	1047	0	0	1156	0	17	2	0	13	32	37	1225
SPRINGDALE TOWNSHIP	7	17	0	1067	0	0	1091	0	26	0	0	70	96	45	1232
STRONACH TOWNSHIP	0	12	25	877	0	0	914	0	35	3	0	11	49	100	1063
VILLAGE OF BEAR LAKE	0	32	0	190	0	0	222	0	26	0	0	2	28	30	280
VILLAGE OF COPEMISH	0	24	2	146	0	0	172	0	19	1	0	1	21	22	215
VILLAGE OF EASTLAKE	0	10	5	336	0	0	351	0	5	0	0	3	8	26	385
VILLAGE OF KALEVA	0	59	17	307	0	0	383	0	39	1	0	1	41	43	467
VILLAGE OF ONEKAMA	0	56	0	378	0	0	434	0	42	0	0	3	45	42	521
MANISTEE CITY	0	338	21	3210	0	0	3569	0	298	7	0	6	311	223	4103
Totals	542	989	233	21417	0	0	23181	0	1115	29	0	629	1773	1444	26398

(Village Parcels Are NOT Included In Township Totals)

Classification	
100	Agricultural
200	Commercial
300	Industrial
400	Residential

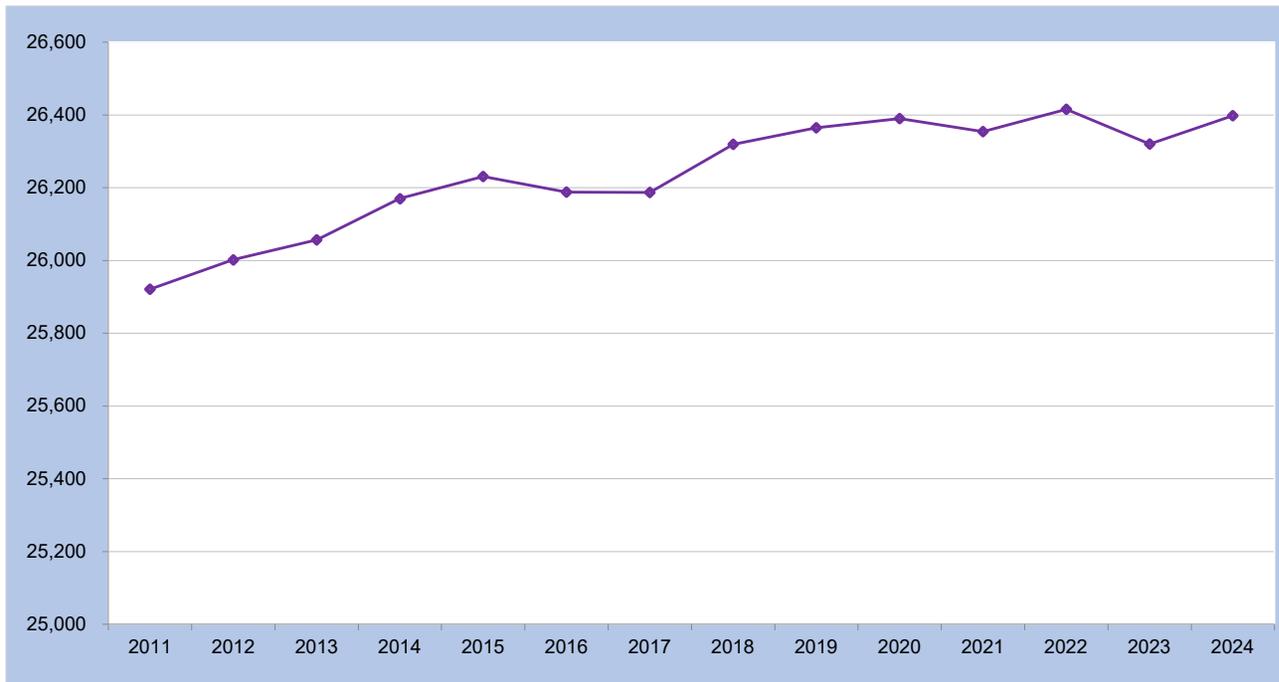
School Districts	
51020	Bear Lake School District
51045	Kaleva Norman Dickson Schs
51070	Manistee Area Public Schools
51060	Onekama Consolidated Schools
10015	Benzie Central
53030	Mason Co Eastern
83070	Mesick Consolidated Sch Dist

2024 SCHOOL DISTRICT PARCEL COUNT								
TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				1,192				1,192
BEAR LAKE	1,475	167		436				2,078
BROWN		408		491				899
CLEON					785		365	1,150
DICKSON		1,296						1,296
FILER			1,855					1,855
MANISTEE			2,218	605				2,823
MAPLE GROVE		1,606						1,606
MARILLA		231			6		288	525
NORMAN		2,641						2,641
ONEKAMA				2,710				2,710
PLEASANTON	1,163	19		2	41			1,225
SPRINGDALE		90			1,142			1,232
STRONACH		582	458			23		1,063
CITY			4,103					4,103
TOTAL	2,638	7,040	8,634	5,436	1,974	23	653	26,398

2024 SCHOOL DISTRICT TAX EXEMPT-REAL & PERSONAL PARCELS								
TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				69				69
BEAR LAKE	50	1		15				66
BROWN		40		8				48
CLEON					46		5	51
DICKSON		137						137
FILER			68					68
MANISTEE			149	9				158
MAPLE GROVE		78						78
MARILLA		11			-		18	29
NORMAN		167						167
ONEKAMA				168				168
PLEASANTON	32	1		-	4			37
SPRINGDALE		7			38			45
STRONACH		50	48			2		100
CITY			223					223
TOTAL	82	492	488	269	88	2	23	1,444

MANISTEE COUNTY PARCEL COUNT HISTORY

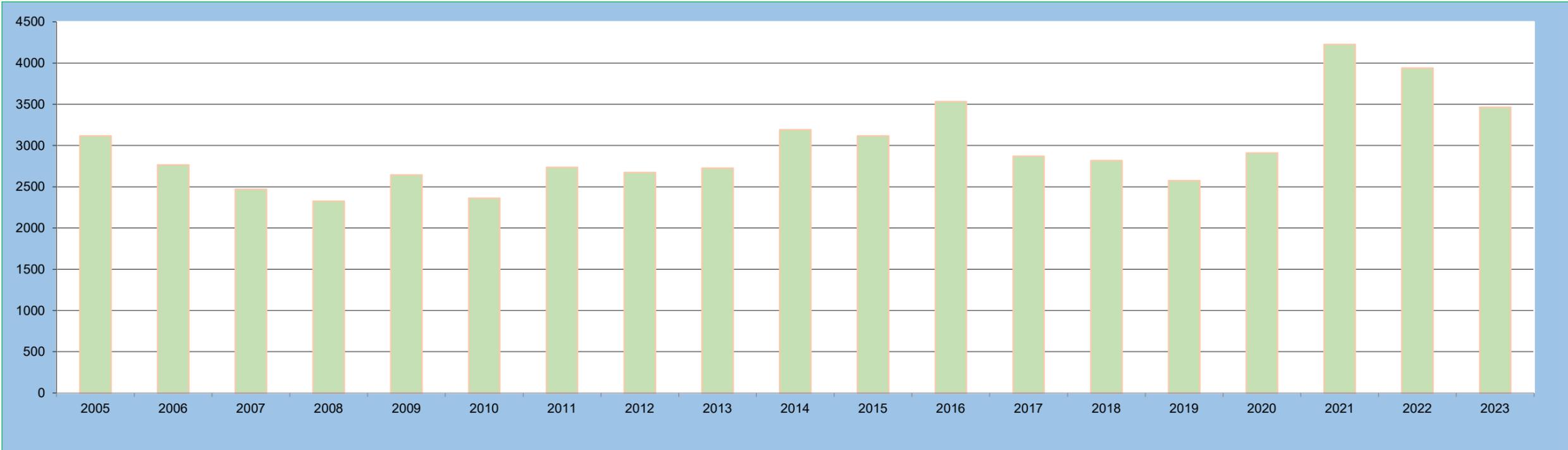
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
ARCADIA	1,167	1,169	1,175	1,170	1,167	1,161	1,158	1,169	1,173	1,162	1,163	1,186	1,190	1,192
BEAR LAKE	1,947	1,979	1,976	2,062	2,075	2,080	2,090	2,102	2,085	2,107	2,095	2,114	2,061	2,078
BROWN	874	874	880	874	889	887	887	891	891	888	887	909	901	899
CLEON	1,141	1,152	1,154	1,153	1,147	1,140	1,150	1,155	1,158	1,158	1,153	1,154	1,152	1,150
DICKSON	1,290	1,291	1,293	1,305	1,300	1,298	1,298	1,300	1,300	1,304	1,302	1,294	1,293	1,296
FILER	1,825	1,801	1,800	1,801	1,813	1,812	1,808	1,812	1,823	1,829	1,829	1,830	1,832	1,855
MANISTEE	2,723	2,759	2,791	2,769	2,782	2,777	2,782	2,787	2,784	2,794	2,791	2,805	2,810	2,823
MAPLE GROVE	1,517	1,514	1,512	1,507	1,504	1,526	1,530	1,531	1,602	1,595	1,597	1,596	1,601	1,606
MARILLA	505	506	503	509	509	505	508	514	521	519	516	519	522	525
NORMAN	2,573	2,574	2,587	2,613	2,608	2,612	2,607	2,613	2,613	2,619	2,624	2,628	2,633	2,641
ONEKAMA	2,694	2,711	2,716	2,730	2,741	2,750	2,752	2,752	2,748	2,741	2,724	2,723	2,713	2,710
PLEASANTON	1,227	1,220	1,221	1,224	1,229	1,234	1,241	1,245	1,251	1,259	1,258	1,249	1,211	1,225
SPRINGDALE	1,189	1,223	1,235	1,239	1,246	1,246	1,224	1,233	1,216	1,213	1,223	1,236	1,239	1,232
STRONACH	1,060	1,051	1,046	1,051	1,049	1,050	1,051	1,044	1,052	1,052	1,053	1,060	1,062	1,063
CITY OF MANISTEE	4,189	4,178	4,168	4,163	4,172	4,110	4,101	4,171	4,148	4,150	4,139	4,113	4,100	4,103
TOTAL	25,921	26,002	26,057	26,170	26,231	26,188	26,187	26,319	26,365	26,390	26,354	26,416	26,320	26,398



**MANISTEE COUNTY
NUMBER OF DEEDS PROCESSED**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
ARCADIA	100	117	96	102	98	89	100	80	109	136	119	150	142	142	140	123	186	199	185
BEAR LAKE	238	229	174	176	194	199	211	209	217	215	242	285	247	250	173	199	322	300	258
BROWN	63	87	87	66	65	76	65	46	63	110	88	129	76	108	98	73	169	115	101
CLEON	134	160	152	161	176	117	133	143	140	109	96	174	154	118	97	124	175	131	149
DICKSON	156	131	107	111	118	140	148	126	114	138	162	135	128	128	116	113	218	214	144
FILER	194	156	167	152	160	157	153	188	173	189	219	249	171	170	176	187	303	288	226
MANISTEE	310	280	291	195	193	191	237	309	213	339	287	306	292	247	236	259	472	445	399
MAPLE GROVE	195	189	170	148	155	144	183	183	149	224	270	217	185	144	127	183	227	313	235
MARILLA	63	60	29	66	39	56	53	53	63	74	81	70	67	56	51	59	65	84	64
NORMAN	338	247	219	223	216	224	257	264	260	344	364	308	285	269	232	329	448	321	399
ONEKAMA	333	280	232	232	362	221	265	262	339	361	330	444	279	313	314	351	422	393	356
PLEASANTON	109	129	124	136	81	86	140	121	144	176	126	257	104	107	141	127	165	152	169
SPRINGDALE	126	192	144	108	125	188	113	131	140	168	171	135	172	141	101	138	218	213	156
STRONACH	80	94	64	84	75	69	95	82	119	107	112	134	84	114	75	102	143	144	124
CITY OF MANISTEE																			
1ST DISTRICT	80	57	78	28	130	18	47	47	78	53	62	52	45	47	64	53	74	74	66
2ND DISTRICT	175	116	63	72	151	98	199	107	141	113	93	128	139	114	117	138	191	134	112
3RD DISTRICT	167	85	97	72	88	84	133	102	84	103	82	96	102	95	107	133	160	140	100
4TH DISTRICT	30	18	22	19	47	31	24	26	27	24	17	25	31	39	21	31	18	52	38
5TH DISTRICT	62	34	48	48	41	50	38	43	45	56	42	79	38	51	48	47	68	64	54
6TH DISTRICT	83	64	53	70	81	81	71	83	75	94	74	101	67	108	92	88	126	93	69
7TH DISTRICT	80	40	52	57	50	43	69	68	32	59	79	59	63	57	50	54	54	71	59
CITY TOTALS	677	414	413	366	588	405	581	476	482	502	449	540	485	511	499	544	691	628	498
COUNTY TOTALS	3,116	2,765	2,469	2,326	2,645	2,362	2,734	2,673	2,725	3,192	3,116	3,533	2,871	2,818	2,576	2,911	4,224	3,940	3,463

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



MANISTEE COUNTY VALUE (2005-2024)					
Inflation Rate	Year	SEV	SEV % Change	Taxable Value	Taxable Value % Change
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%
3.30%	2022	\$1,712,640,783	7.62%	\$1,290,885,361	5.92%
5.00%	2023	\$1,948,183,900	13.75%	\$1,383,668,101	7.18%
5.00%	2024	\$2,294,032,650	17.75%	\$1,507,177,979	8.93%

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

2024 Capped Value = (2023 Taxable Value-Losses) x 1.05 + Additions



EQUALIZATION DEPARTMENT

Manistee County Courthouse

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

2024 TOP TEN PROPERTY OWNERS BY TAXABLE VALUE

	NAME	TAXABLE VALUE
1.	CONSUMERS	45,381,493
2.	T.E.S. FILER CITY	22,328,160
3.	METC LLC	14,356,100
4.	DTE GAS COMPANY / DTM MI LATERAL	10,914,100
5.	MARTIN MARIETTA	8,700,959
6.	SPECTRUM / CHARTER COMMUNICATIONS	6,336,600
7.	MEIJER / MEIJER REALTY COMPANY	6,115,420
8.	ARCADIA BLUFFS	5,656,405
9.	CHERRYLAND REA / CHERRYLAND ELECTRIC	5,239,100
10.	PACKAGING CORPORATION OF AMERICA	4,779,830