

2025 Equalization Report



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 15, 2025

RE: 2025 Manistee County Equalization Report

The 2025 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 24,696 real property descriptions for 2025.

The County Equalized Value for 2025 is \$2,514,424,031 which represents an increase of 9.61%. The amount of gain from last year is \$220,391,381. 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 3.1% 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 2025 County Taxable Value is \$1,584,828,300 which represents an increase of 5.15%. The amount of gain from last year is \$77,650,321

2025 EQUALIZATION REPORT

TABLE OF CONTENTS

Recognition	
Commissioners	Page 1
Supervisors & Assessors	Page 2
Equalization Report L-4024	Pages 3-6
Percent Change – 2024 to 2025	Page 7
Local Unit Equalized Value Change Graph	Page 8
Equalized Value Percent	Page 9
Equalized Value 2015-2025	Page 10
Manistee County Board Resolution	Page 11
Value Report	Page 12
Taxable Value 2015-2025	Page 13
Equalized VS Taxable Value	Page 14
Equalized VS Taxable 2010-2025	Page 15
Equalized/Taxable Value Percent Comparison	Page 16
IFT Exemptions/DNR PILT	Page 17
Commercial Forest Reserve Parcels Report	Page 18
Parcel Count Report	Page 19
Parcel Count 2012-2025	Page 20
Documents Processed 2006-2024	Page 21
County Value 2006-2025	Page 22
2025 Top Ten Taxpayers	Page 23

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

Shayne Machen

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	Joe Carpenter	William Muha
Dickson	Sharon Buning	David Meister
Filer	Terry Walker	Molly Whetstone
Manistee	John Dontz	Sharon Zakrajsek
Maple Grove	H. Wayne Beldo	Sharon Zakrajsek
Marilla	Allen O'Shea	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.

03/27/2025 03:03PM

Statement of acreage and valuation in the year 2025 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	162,992,100	162,992,100	4,861,400	4,861,400	167,853,500	167,853,500
Bear Lake Township	22,131.60	195,755,300	195,755,300	8,699,200	8,699,200	204,454,500	204,454,500
Brown Township	22,748.66	60,812,000	60,812,000	8,318,900	8,318,900	69,130,900	69,130,900
Cleon Township	23,221.14	74,632,400	74,632,400	5,209,400	5,209,400	79,841,800	79,841,800
Dickson Township	45,429.88	87,052,500	87,052,500	7,425,800	7,425,800	94,478,300	94,478,300
Filer Township	9,797.89	210,630,200	210,630,200	34,114,500	34,114,500	244,744,700	244,744,700
Manistee City	2,151.25	390,032,000	390,032,000	11,121,400	11,121,400	401,153,400	401,153,400
Manistee Township	28,582.39	262,553,731	262,553,731	16,329,000	16,329,000	278,882,731	278,882,731
Maple Grove Township	23,266.28	88,959,300	88,959,300	4,642,700	4,642,700	93,602,000	93,602,000
Marilla Township	23,116.43	37,832,200	37,832,200	2,528,700	2,528,700	40,360,900	40,360,900
Norman Township	45,908.60	134,237,600	134,237,600	8,280,200	8,280,200	142,517,800	142,517,800
Onkama Township	11,120.45	363,098,500	363,098,500	3,669,500	3,669,500	366,768,000	366,768,000
Pleasanton Township	21,864.51	122,024,800	122,024,800	4,104,200	4,104,200	126,129,000	126,129,000
Springdale Township	23,141.21	99,532,600	99,532,600	2,291,800	2,291,800	101,824,400	101,824,400
Stronach Township	35,509.08	95,854,700	95,854,700	6,827,400	6,827,400	102,682,100	102,682,100
Totals for County	349,969.61	2,385,999,931	2,385,999,931	128,424,100	128,424,100	2,514,424,031	2,514,424,031

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 2025 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	3,293,500	7,745,500		151,953,100			162,992,100
Bear Lake Township	5,762,600	8,580,500	124,600	181,287,600			195,755,300
Brown Township	5,758,000	624,900	451,900	53,977,200			60,812,000
Cleon Township	5,795,900	2,242,700	1,243,800	65,350,000			74,632,400
Dickson Township	2,306,600	998,800	6,839,000	76,908,100			87,052,500
Filer Township		16,765,300	7,995,400	185,869,500			210,630,200
Manistee City		57,785,100	5,375,600	326,871,300			390,032,000
Manistee Township	5,589,700	27,846,900	1,399,900	227,717,231			262,553,731
Maple Grove Township	2,059,900	3,546,200	1,310,000	82,043,200			88,959,300
Marilla Township	6,903,400		248,000	30,680,800			37,832,200
Norman Township		5,371,300		128,866,300			134,237,600
Onkama Township	4,249,300	7,065,200		351,784,000			363,098,500
Pleasanton Township	10,104,500	3,275,200		108,645,100			122,024,800
Springdale Township	745,300	877,600		97,909,700			99,532,600
Stronach Township		739,200	12,323,900	82,791,600			95,854,700
Totals for County	52,568,700	143,464,400	37,312,100	2,152,654,731	0	0	2,385,999,931

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 2025 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	3,293,500	7,745,500		151,953,100			162,992,100
Bear Lake Township	5,762,600	8,580,500	124,600	181,287,600			195,755,300
Brown Township	5,758,000	624,900	451,900	53,977,200			60,812,000
Cleon Township	5,795,900	2,242,700	1,243,800	65,350,000			74,632,400
Dickson Township	2,306,600	998,800	6,839,000	76,908,100			87,052,500
Filer Township		16,765,300	7,995,400	185,869,500			210,630,200
Manistee City		57,785,100	5,375,600	326,871,300			390,032,000
Manistee Township	5,589,700	27,846,900	1,399,900	227,717,231			262,553,731
Maple Grove Township	2,059,900	3,546,200	1,310,000	82,043,200			88,959,300
Marilla Township	6,903,400		248,000	30,680,800			37,832,200
Norman Township		5,371,300		128,866,300			134,237,600
Onkama Township	4,249,300	7,065,200		351,784,000			363,098,500
Pleasanton Township	10,104,500	3,275,200		108,645,100			122,024,800
Springdale Township	745,300	877,600		97,909,700			99,532,600
Stronach Township		739,200	12,323,900	82,791,600			95,854,700
Totals for County	52,568,700	143,464,400	37,312,100	2,152,654,731	0	0	2,385,999,931

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 2025 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 2025 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 2025 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 15TH day of April 2025, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this 15TH day of APRIL, 2025.

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.

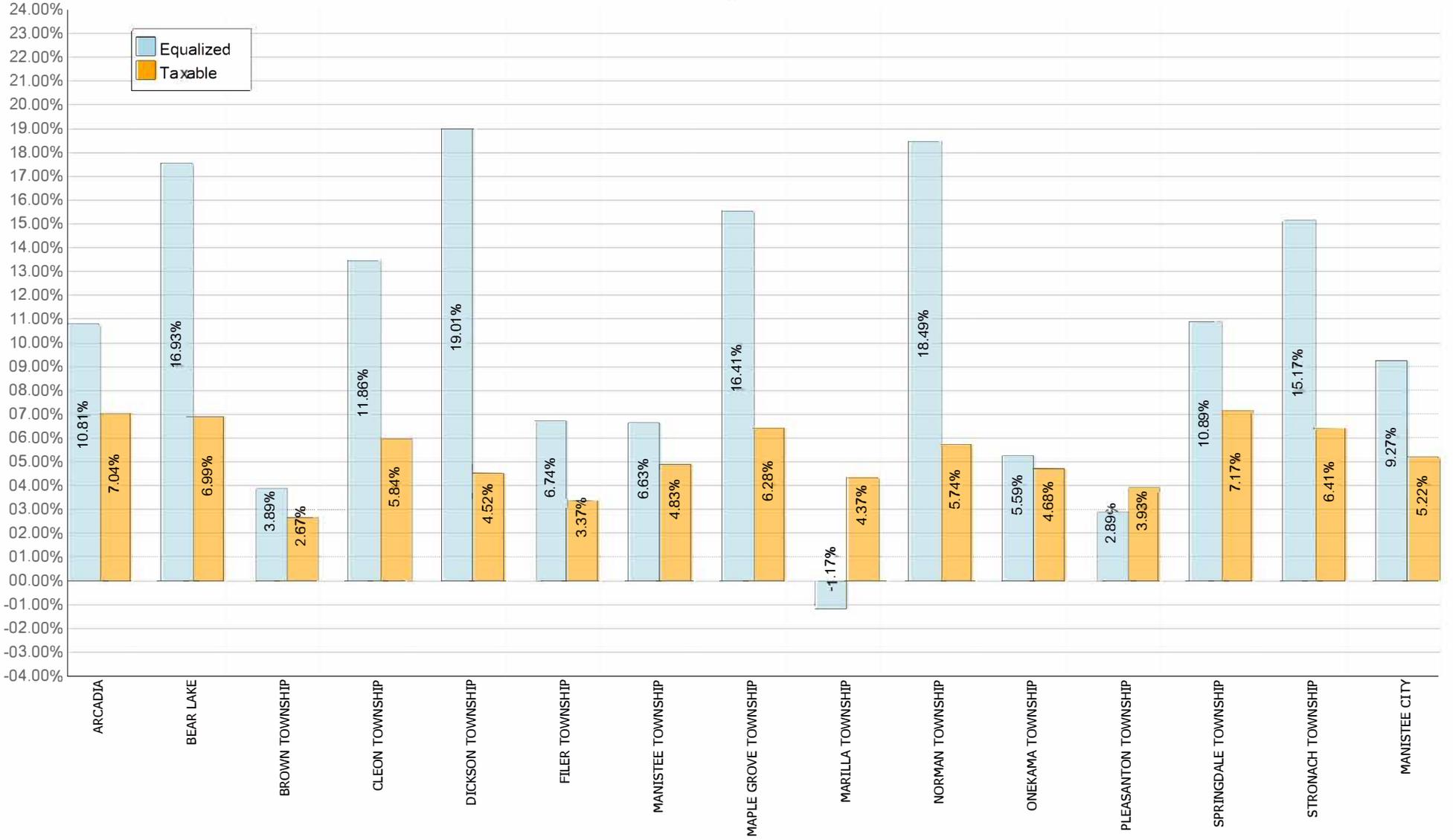
The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county 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 - 2024 to 2025
Includes New, Loss and Adjustment
By Local Unit

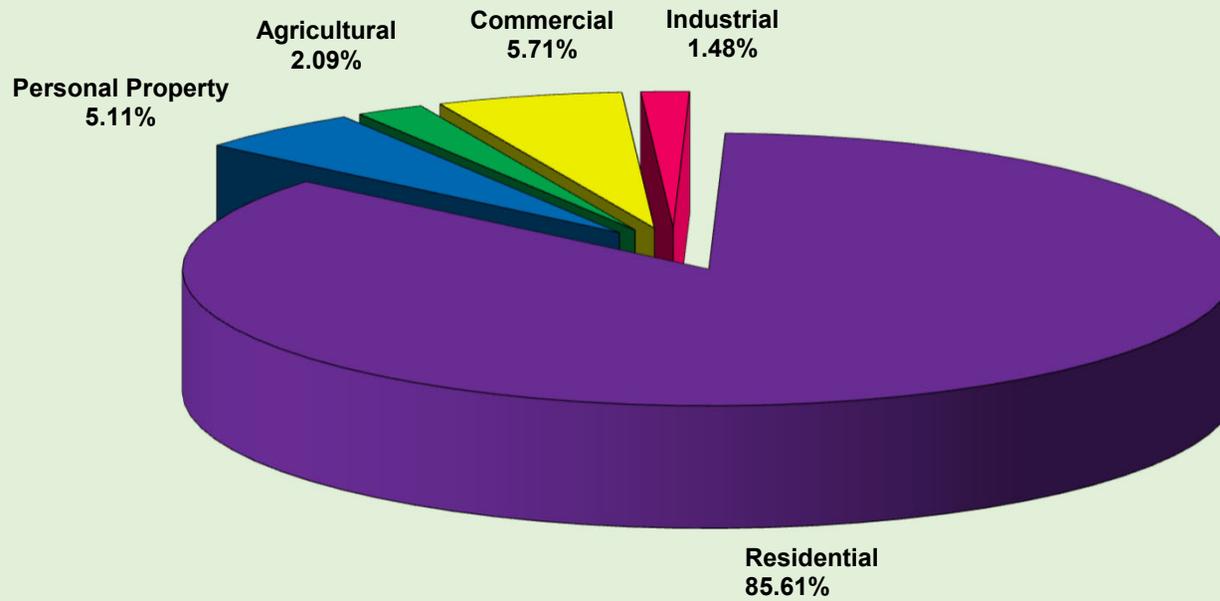
Unit	2024 Equalized Value	2025 Equalized Value	C.E.V. % Change	2024 Taxable Value	2025 Taxable Value	Taxable % Change
TOWNSHIPS						
ARCADIA	151,482,700	167,853,500	10.81%	93,762,088	100,359,184	7.04%
BEAR LAKE	174,845,450	204,454,500	16.93%	107,411,241	114,919,203	6.99%
BROWN TOWNSHIP	66,544,600	69,130,900	3.89%	41,657,669	42,770,085	2.67%
CLEON TOWNSHIP	71,374,200	79,841,800	11.86%	44,150,552	46,729,238	5.84%
DICKSON TOWNSHIP	79,386,800	94,478,300	19.01%	53,909,948	56,348,709	4.52%
FILER TOWNSHIP	229,295,500	244,744,700	6.74%	170,289,564	176,036,104	3.37%
MANISTEE TOWNSHIP	261,530,465	278,882,731	6.63%	175,701,339	184,188,325	4.83%
MAPLE GROVE TOWNSHIP	80,405,500	93,602,000	16.41%	48,999,616	52,075,709	6.28%
MARILLA TOWNSHIP	40,839,500	40,360,900	-1.17%	23,642,907	24,675,334	4.37%
NORMAN TOWNSHIP	120,276,835	142,517,800	18.49%	83,676,534	88,478,535	5.74%
ONEKAMA TOWNSHIP	347,365,400	366,768,000	5.59%	222,803,557	233,221,647	4.68%
PLEASANTON TOWNSHIP	122,585,100	126,129,000	2.89%	72,357,139	75,202,641	3.93%
SPRINGDALE TOWNSHIP	91,821,300	101,824,400	10.89%	55,041,077	58,988,716	7.17%
STRONACH TOWNSHIP	89,160,000	102,682,100	15.17%	56,554,879	60,178,327	6.41%
CITIES						
MANISTEE CITY	367,119,300	401,153,400	9.27%	257,219,869	270,656,543	5.22%
VILLAGES						
VILLAGE OF BEAR LAKE	14,548,200	18,204,700	25.13%	9,257,801	9,784,933	5.69%
VILLAGE OF COPEMISH	7,326,100	9,471,000	29.28%	5,152,085	5,516,063	7.06%
VILLAGE OF EASTLAKE	22,001,700	23,535,100	6.97%	13,343,864	14,137,269	5.95%
VILLAGE OF KALEVA	16,949,400	18,914,000	11.59%	10,044,150	10,763,379	7.16%
VILLAGE OF ONEKAMA	42,718,600	43,818,600	2.57%	26,532,648	27,903,271	5.17%

Arranged by Local Unit Equalized Value Change



-8-

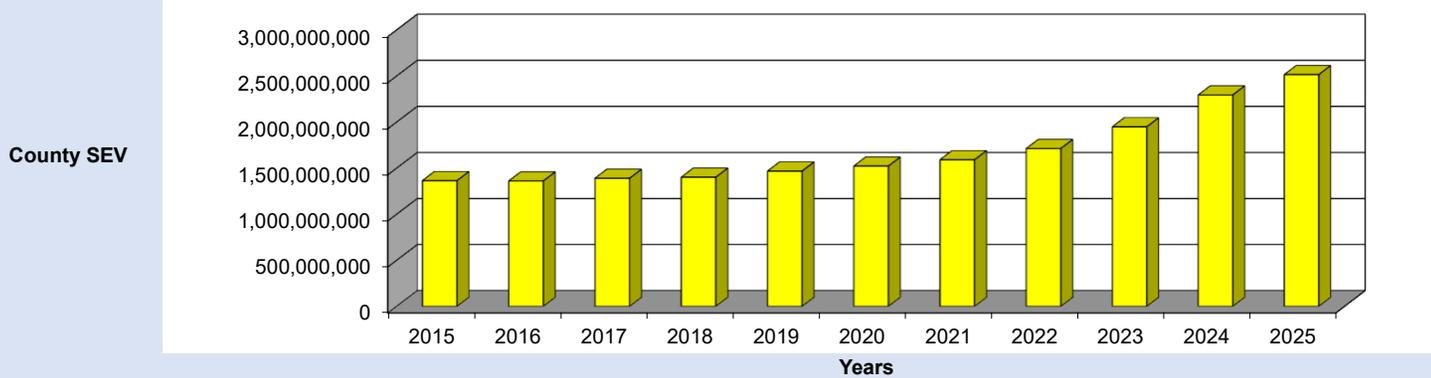
2025 Total Equalized Value \$2,514,424,031



**MANISTEE COUNTY
EQUALIZED VALUE HISTORY**

TOWNSHIPS	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
ARCADIA	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	167,853,500
BEAR LAKE	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	204,454,500
BROWN	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	69,130,900
CLEON	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	79,841,800
DICKSON	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	94,478,300
FILER	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	244,744,700
MANISTEE	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	278,882,731
MAPLE GROVE	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	93,602,000
MARILLA	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	40,360,900
NORMAN	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	142,517,800
ONEKAMA	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	366,768,000
PLEASANTON	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	126,129,000
SPRINGDALE	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	101,824,400
STRONACH	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	102,682,100
CITY	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	401,153,400
TOTAL	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	2,514,424,031

Manistee County Equalized Value History



RESOLUTION # 2025-5
MANISTEE COUNTY BOARD OF COMMISSIONERS

**RESOLUTION TO ADOPT THE 2025 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 2025 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 \$2,385,999,931 and personal property values equalized at \$128,424,100 for a total equalized value of real and personal property at \$2,514,424,031 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
2025 VALUE REPORT

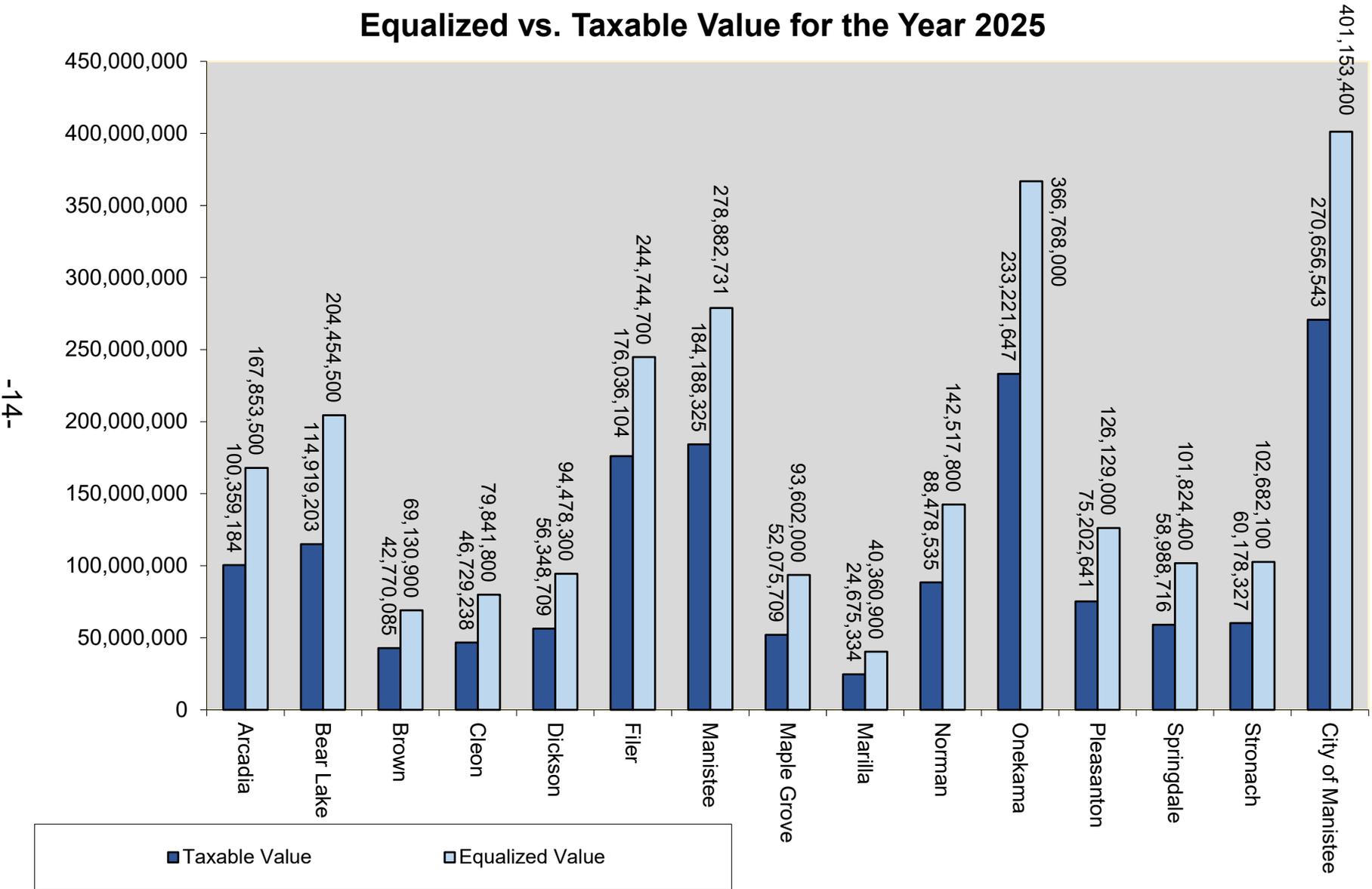
TOWNSHIP	ASSESSED VALUE	EQUALIZED VALUE	TAXABLE VALUE
ARCADIA	167,853,500	167,853,500	100,359,184
BEAR LAKE	204,454,500	204,454,500	114,919,203
BROWN	69,130,900	69,130,900	42,770,085
CLEON	79,841,800	79,841,800	46,729,238
DICKSON	94,478,300	94,478,300	56,348,709
FILER	244,744,700	244,744,700	176,036,104
MANISTEE	278,882,731	278,882,731	184,188,325
MAPLE GROVE	93,602,000	93,602,000	52,075,709
MARILLA	40,360,900	40,360,900	24,675,334
NORMAN	142,517,800	142,517,800	88,478,535
ONEKAMA	366,768,000	366,768,000	233,221,647
PLEASANTON	126,129,000	126,129,000	75,202,641
SPRINGDALE	101,824,400	101,824,400	58,988,716
STRONACH	102,682,100	102,682,100	60,178,327
CITY	401,153,400	401,153,400	270,656,543
COUNTY TOTAL	2,514,424,031	2,514,424,031	1,584,828,300

**MANISTEE COUNTY
TAXABLE VALUE HISTORY**

TOWNSHIP	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
ARCADIA	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	100,359,184
BEAR LAKE	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	114,919,203
BROWN	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	42,770,085
CLEON	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	46,729,238
DICKSON	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	56,348,709
FILER	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	176,036,104
MANISTEE	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	184,188,325
MAPLE GROVE	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	52,075,709
MARILLA	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	24,675,334
NORMAN	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	88,478,535
ONEKAMA	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	233,221,647
PLEASANTON	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	75,202,641
SPRINGDALE	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	58,988,716
STRONACH	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	60,178,327
CITY	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	270,656,543
TOTAL	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	1,584,828,300



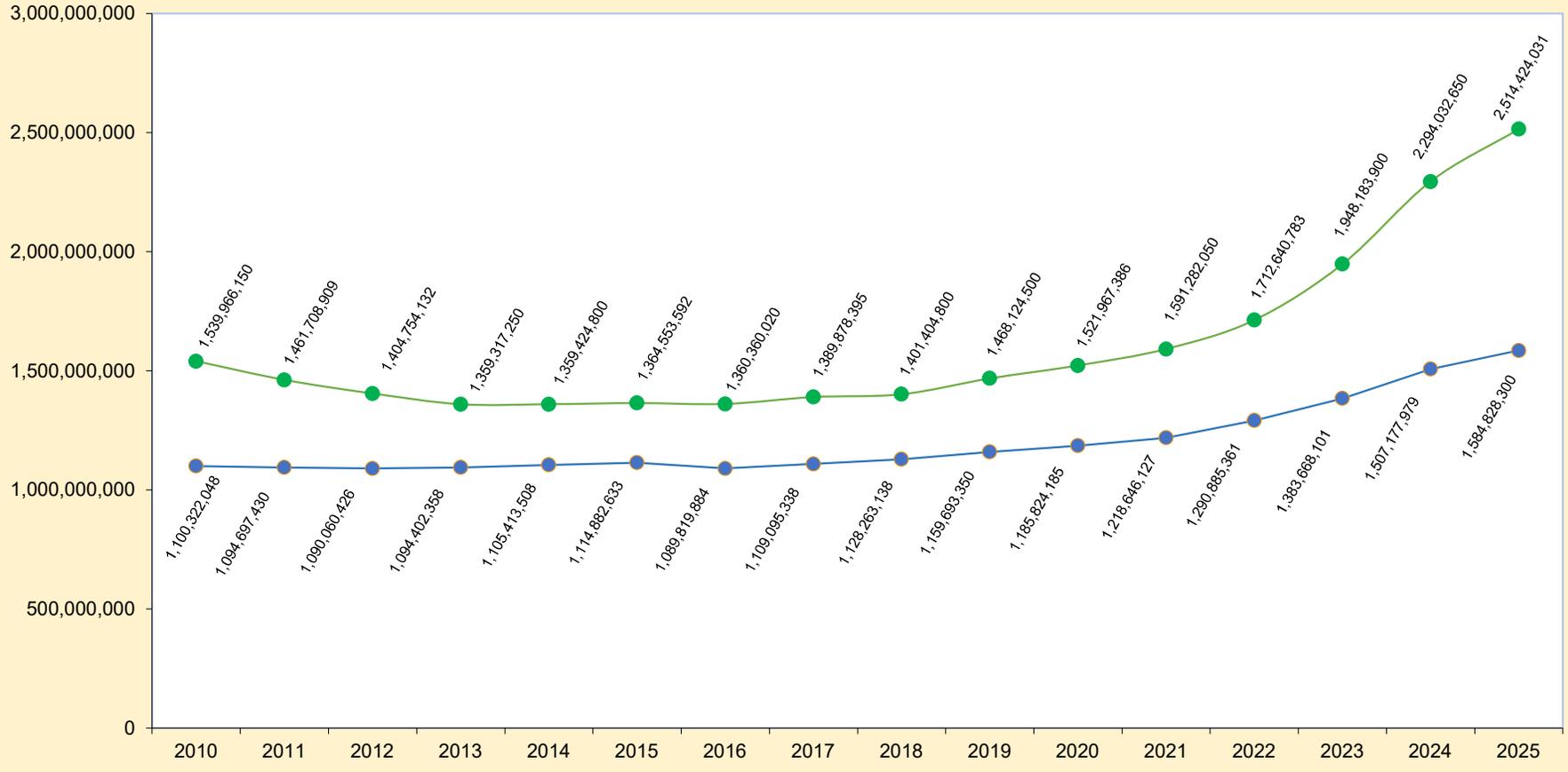
Equalized vs. Taxable Value for the Year 2025



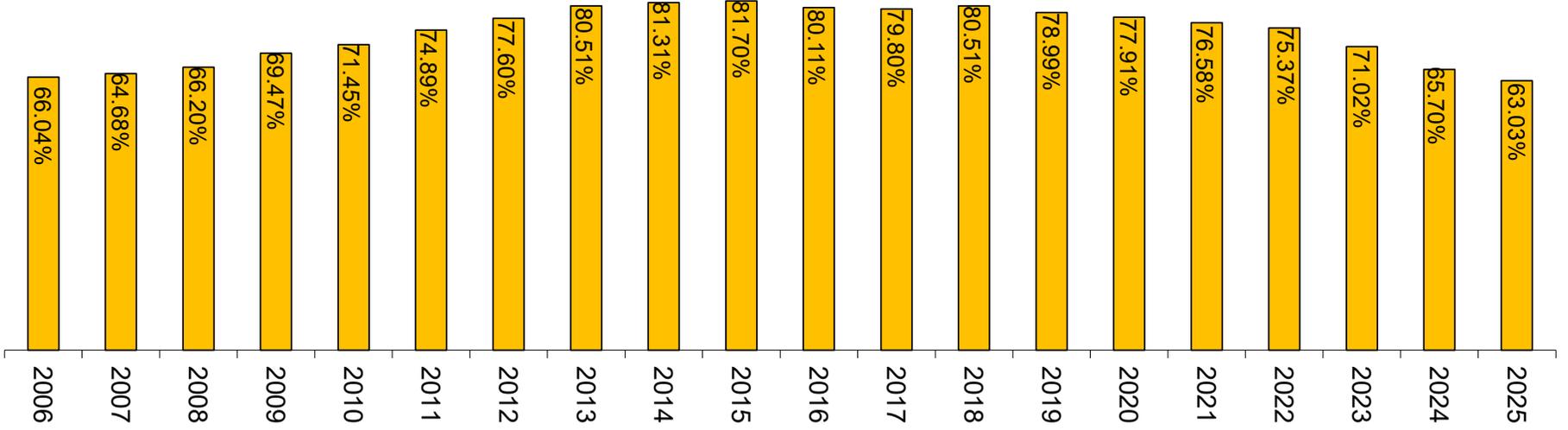
Equalized vs Taxable by Year



-15-



County Taxable Value % of Equalized Value Comparison



MANISTEE COUNTY
2025 Industrial Facilities Tax Roll
(Act 198 of 1974)

Township	New Facilities Taxable Value			No	Total	SD
		Real	Personal			
Cleon	3	837,423			837,423	10015
Springdale	1	378,893			378,893	10015
Stronach	1	215,399			215,399	51070
City of Manistee	1	1,086,158			1,086,158	51070
Totals	6	2,517,873			2,517,873	

2025
DNR PILT PARCELS
(Act 513 of 2004)

Township	No	Taxable Value	SD
Cleon	8	44,329	10015
Cleon	1	2,367	83070
Vill of Copemish	3	13,551	10015
Dickson	1	148,620	51045
Filer	1	38,877	51070
Manistee	20	1,302,655	51070
Manistee	2	178,544	51060
Vill Eastlake	3	129,268	51070
Maple Grove	8	104,532	51045
Pleasanton	2	68,368	51020
Pleasanton	1	23,976	51045
Springdale	17	944,559	10015
Springdale	6	717,612	51045
Stronach	2	108,214	51070
Stronach	1	6,584	51045
Totals	76	3,832,056	

MANISTEE COUNTY 2025
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	MCE	2	137.09
Stronach	KND	1	40.21
Totals		20	972.33

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.

2022-2026 \$1.35 per acre. Prior to 2022 \$1.30. \$0.05 increase is common every 5 years.

**MANISTEE COUNTY
2025 PARCEL COUNT**

TOWNSHIP	REAL PROPERTY						PERSONAL PROPERTY					
	100	200	300	400	500	600	250	350	450	550	TOTAL	TE
ARCADIA	43	37	-	1,006	-	-	40	-	-	1	1,127	70
BEAR LAKE	60	84	2	1,563	-	-	116	5	-	206	2,036	67
BROWN	71	22	18	689	-	-	20	-	-	41	861	48
CLEON	58	39	24	902	-	-	42	1	-	38	1,104	51
DICKSON	22	14	6	1,083	-	-	41	-	-	4	1,170	137
FILER	-	81	55	1,526	-	-	109	5	-	12	1,788	66
MANISTEE	56	129	15	2,207	-	-	154	4	-	88	2,653	156
MAPLE GROVE	27	63	27	1,279	-	-	50	1	-	97	1,544	78
MARILLA	65	-	4	406	-	-	9	-	-	11	495	29
NORMAN	-	57	-	2,333	-	-	79	-	-	5	2,474	166
ONEKAMA	40	81	-	2,321	-	-	67	1	-	23	2,533	168
PLEASANTON	84	21	-	1,049	-	-	20	2	-	13	1,189	41
SPRINGDALE	7	17	-	1,076	-	-	25	-	-	69	1,194	46
STRONACH	-	12	25	880	-	-	33	3	-	11	964	100
CITY	-	335	21	3,207	-	-	300	7	-	6	3,876	224
TOTAL	533	992	197	21,527	-	-	1,105	29	-	625	25,008	1,447
VILLAGES												
BEAR LAKE	-	30	-	191	-	-	27	-	-	2	250	31
COPEMISH	-	26	2	146	-	-	20	1	-	1	196	22
EAST LAKE	-	10	1	352	-	-	5	-	-	3	371	26
KALEVA	-	60	17	307	-	-	37	1	-	1	423	42
ONEKAMA	-	56	-	376	-	-	42	-	-	3	477	42
TOTAL	-	182	20	1,372	-	-	131	2	-	10	1,717	163

(Village Parcels ARE Included In Township Totals)

Classification	
100	Agricultural
200	Commercial
300	Industrial
400	Residential

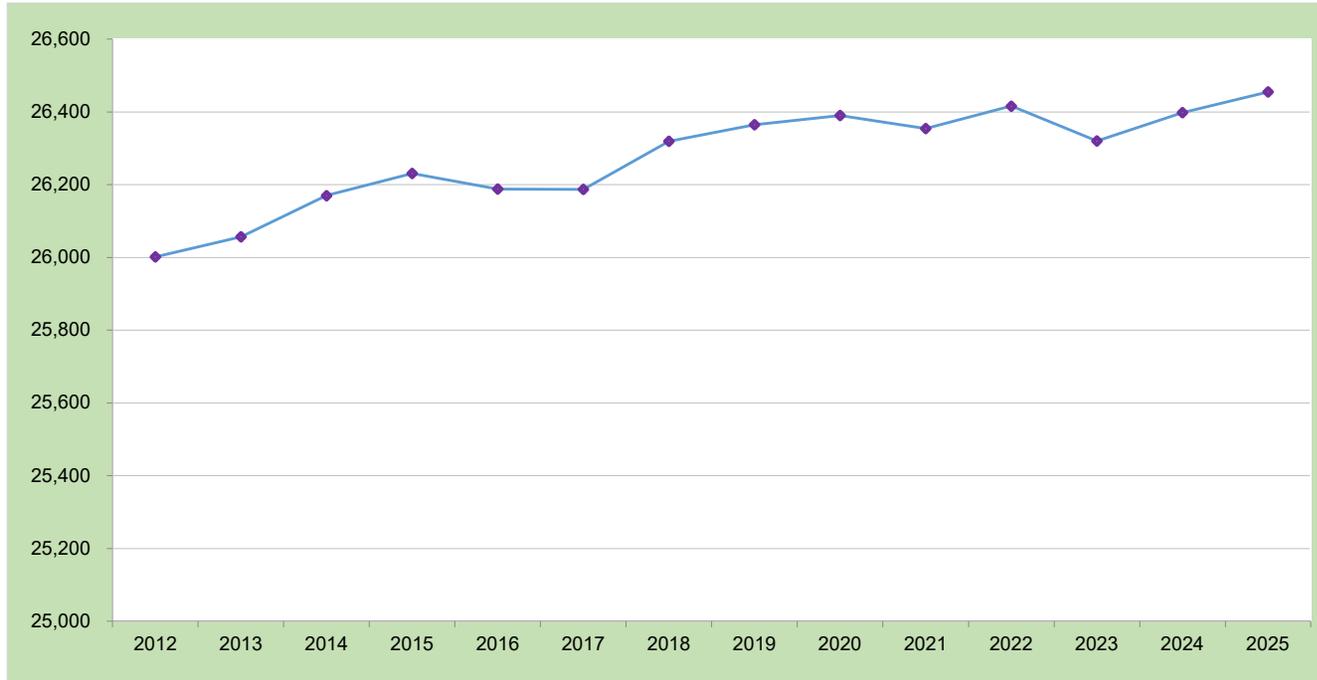
School Districts	
51020	Bear Lake School District
51045	Kaleva Norman Dickson Schs
51070	Manistee Area Public Schools
51060	Onekama Consolidated Schools
10015	Benzie Central
53030	Mason Co Eastern
83070	Mesick Consolidated Sch Dist

2025 SCHOOL DISTRICT PARCEL COUNT								
TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				1,197				1,197
BEAR LAKE	1,490	169		444				2,103
BROWN		414		495				909
CLEON					789		366	1,155
DICKSON		1,307						1,307
FILER			1,854					1,854
MANISTEE			2,207	602				2,809
MAPLE GROVE		1,622						1,622
MARILLA		229			6		289	524
NORMAN		2,640						2,640
ONEKAMA				2,701				2,701
PLEASANTON	1,168	19		2	41			1,230
SPRINGDALE		91			1,149			1,240
STRONACH		585	456			23		1,064
CITY			4,100					4,100
TOTAL	2,658	7,076	8,617	5,441	1,985	23	655	26,455

2025 SCHOOL DISTRICT TAX EXEMPT-REAL & PERSONAL PARCELS								
TOWNSHIP	51020	51045	51070	51060	10015	53030	83070	TOTAL
ARCADIA				70				70
BEAR LAKE	51	1		15				67
BROWN		40		8				48
CLEON					46		5	51
DICKSON		137						137
FILER			66					66
MANISTEE			147	9				156
MAPLE GROVE		78						78
MARILLA		11			-		18	29
NORMAN		166						166
ONEKAMA				168				168
PLEASANTON	35	1		-	5			41
SPRINGDALE		7			39			46
STRONACH		50	48			2		100
CITY			224					224
TOTAL	86	491	485	270	90	2	23	1,447

MANISTEE COUNTY PARCEL COUNT HISTORY

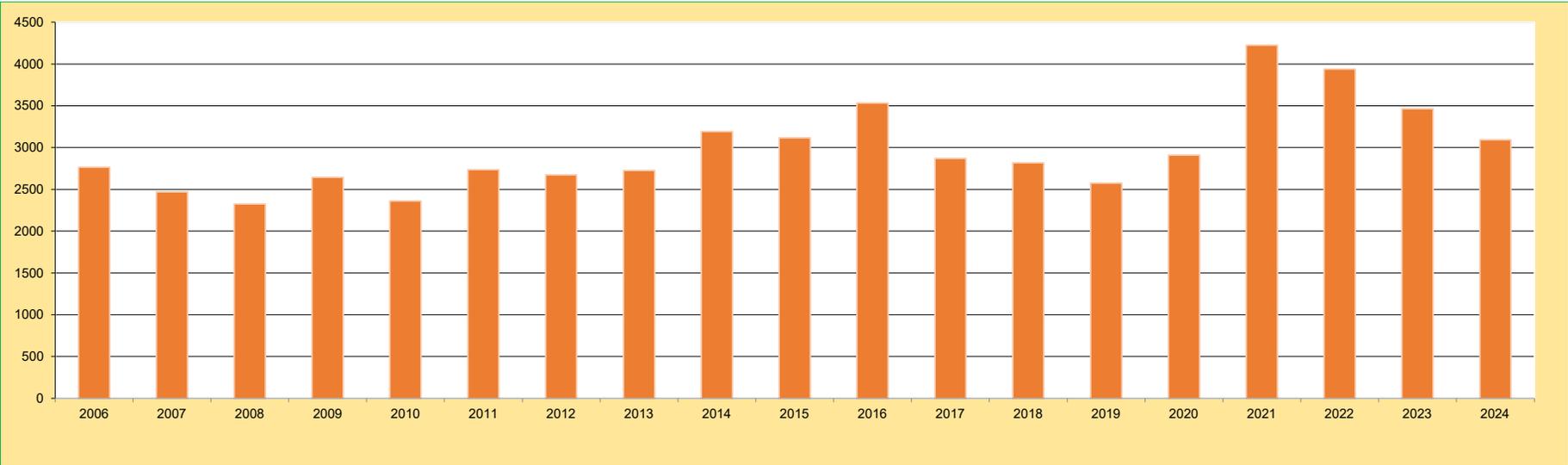
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
ARCADIA	1,169	1,175	1,170	1,167	1,161	1,158	1,169	1,173	1,162	1,163	1,186	1,190	1,192	1,197
BEAR LAKE	1,979	1,976	2,062	2,075	2,080	2,090	2,102	2,085	2,107	2,095	2,114	2,061	2,078	2,103
BROWN	874	880	874	889	887	887	891	891	888	887	909	901	899	909
CLEON	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	1,155
DICKSON	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	1,307
FILER	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	1,854
MANISTEE	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	2,809
MAPLE GROVE	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	1,622
MARILLA	506	503	509	509	505	508	514	521	519	516	519	522	525	524
NORMAN	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	2,640
ONEKAMA	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	2,701
PLEASANTON	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	1,230
SPRINGDALE	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	1,240
STRONACH	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	1,064
CITY OF MANISTEE	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	4,100
TOTAL	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	26,455



**MANISTEE COUNTY
NUMBER OF DEEDS PROCESSED**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
ARCADIA	117	96	102	98	89	100	80	109	136	119	150	142	142	140	123	186	199	185	141
BEAR LAKE	229	174	176	194	199	211	209	217	215	242	285	247	250	173	199	322	300	258	289
BROWN	87	87	66	65	76	65	46	63	110	88	129	76	108	98	73	169	115	101	88
CLEON	160	152	161	176	117	133	143	140	109	96	174	154	118	97	124	175	131	149	93
DICKSON	131	107	111	118	140	148	126	114	138	162	135	128	128	116	113	218	214	144	128
FILER	156	167	152	160	157	153	188	173	189	219	249	171	170	176	187	303	288	226	190
MANISTEE	280	291	195	193	191	237	309	213	339	287	306	292	247	236	259	472	445	399	344
MAPLE GROVE	189	170	148	155	144	183	183	149	224	270	217	185	144	127	183	227	313	235	178
MARILLA	60	29	66	39	56	53	53	63	74	81	70	67	56	51	59	65	84	64	60
NORMAN	247	219	223	216	224	257	264	260	344	364	308	285	269	232	329	448	321	399	353
ONEKAMA	280	232	232	362	221	265	262	339	361	330	444	279	313	314	351	422	393	356	346
PLEASANTON	129	124	136	81	86	140	121	144	176	126	257	104	107	141	127	165	152	169	129
SPRINGDALE	192	144	108	125	188	113	131	140	168	171	135	172	141	101	138	218	213	156	160
STRONACH	94	64	84	75	69	95	82	119	107	112	134	84	114	75	102	143	144	124	105
CITY OF MANISTEE																			
1ST DISTRICT	57	78	28	130	18	47	47	78	53	62	52	45	47	64	53	74	74	66	37
2ND DISTRICT	116	63	72	151	98	199	107	141	113	93	128	139	114	117	138	191	134	112	151
3RD DISTRICT	85	97	72	88	84	133	102	84	103	82	96	102	95	107	133	160	140	100	93
4TH DISTRICT	18	22	19	47	31	24	26	27	24	17	25	31	39	21	31	18	52	38	31
5TH DISTRICT	34	48	48	41	50	38	43	45	56	42	79	38	51	48	47	68	64	54	34
6TH DISTRICT	64	53	70	81	81	71	83	75	94	74	101	67	108	92	88	126	93	69	74
7TH DISTRICT	40	52	57	50	43	69	68	32	59	79	59	63	57	50	54	54	71	59	70
CITY TOTALS	414	413	366	588	405	581	476	482	502	449	540	485	511	499	544	691	628	498	490
COUNTY TOTALS	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	3940	3463	3,094

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



MANISTEE COUNTY VALUE 2006-2025					
Inflation Rate	Year	SEV	SEV % Change	Taxable Value	Taxable Value % Change
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%
3.10%	2025	\$2,514,424,031	9.61%	\$1,584,828,300	5.15%

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

2025 Capped Value = (2024 Taxable Value-Losses) x 1.031 + Additions



EQUALIZATION DEPARTMENT

Manistee County Courthouse

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

2025 TOP TEN PROPERTY OWNERS BY TAXABLE VALUE

	NAME	TAXABLE VALUE
1.	CONSUMERS	46,830,269
2.	T.E.S. FILER CITY	22,305,437
3.	METC LLC	14,277,800
4.	DTE GAS COMPANY / DTM MI LATERAL	10,248,172
5.	MARTIN MARIETTA	8,970,660
6.	SPECTRUM / CHARTER COMMUNICATIONS	6,182,200
7.	MEIJER / MEIJER REALTY COMPANY	6,089,550
8.	ARCADIA BLUFFS	5,937,190
9.	CHERRYLAND REA / CHERRYLAND ELECTRIC	5,459,600
10.	PACKAGING CORPORATION OF AMERICA	4,792,486