

2016



MANISTEE COUNTY EQUALIZATION REPORT

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



EQUALIZATION DEPARTMENT

Manistee County Courthouse

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

TO: Manistee County Board of Commissioners

FROM: Roger Elbers, Equalization Director

DATE: April 20, 2016

RE: 2016 Manistee County Equalization Report

The 2016 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 24,406 real property descriptions for 2016.

The County Equalized Value for 2016 is \$1,360,360,020 which represents a decrease of .31%. The amount of loss from last year is \$4,193,572. 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% 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 2016 County Taxable Value is \$1,089,819,884 which represents a decrease of 2.25%. The amount of loss from last year is \$25,062,749.

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Manistee County Board of Commissioners

District 1
Ken Hilliard

District 2
Richard Schmidt

District 3
Brook Shafer

District 4
Mark Bergstrom

District 5
Jeff Dontz

District 6
Karen Goodman

District 7
Alan Marshall

Department of Equalization

Roger Elbers, Equalization Director

Heather Vasquez, Appraiser/Asst to Equalization Director

Lisa Senters, Appraiser

Lynn Jensen, Property Description Specialist/GIS Technician

Jennifer Kirchinger, Description Analyst

Manistee County Supervisors, Village Presidents and Assessors

<u>Local Unit</u>	<u>Supervisor</u>	<u>Assessor</u>
Arcadia	Doug Carter	David Meister
Bear Lake	Vern Best	Ginny Martz
Brown	Paul Adamski	Connie Anderson
Cleon	Jeff Stanton	Lee Wilson
Dickson	Sharon Buning	David Meister
Filer	Terry Walker	Molly Whetstone
Manistee	Dennis Bjorkquist	Connie Anderson
Maple Grove	H. Wayne Beldo	H. Wayne Beldo
Marilla	Neil Crawford	Jeannie Hall
Norman	Kevin Schuessler	David Meister
Onkama	Dave Meister	Ginny Martz
Pleasanton	Carol Merrill	Carol Merrill
Springdale	Brian Moore	Roger Elbers
Stronach	Phil Vadeboncoeur	Stan Armstrong
City of Manistee	Thad Taylor	Molly Whetstone

	<u>President</u>	<u>Assessor</u>
Village of Bear Lake	Jeff Bair	Ginny Martz
Village of Copemish	Ron Bytwerk	Lee Wilson
Village of Eastlake	James Clements	Connie Anderson
Village of Kaleva	Dan Holtz	H. Wayne Beldo
Village of Onkama	Roger Burger	Ginny Martz

Personal and Real Property - TOTALS

L-4024

Manistee County

Statement of acreage and valuation in the year 2016 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	112,426,800	112,426,800	2,271,700	2,271,700	114,698,500	114,698,500
Bear lake	22,131.60	83,787,560	83,787,560	7,491,100	7,491,100	91,278,660	91,278,660
Brown	22,748.66	29,860,900	29,860,900	2,692,500	2,692,500	32,553,400	32,553,400
Cleon	23,221.14	32,166,000	32,166,000	4,399,600	4,399,600	36,565,600	36,565,600
Dickson	45,429.88	38,226,260	38,226,260	5,761,800	5,761,800	43,988,060	43,988,060
Filer	9,797.89	160,598,900	160,598,900	19,386,600	19,386,600	179,985,500	179,985,500
Manistee	28,582.39	151,641,100	151,641,100	14,269,800	14,269,800	165,910,900	165,910,900
Maple Grove	23,266.28	38,692,700	38,692,700	2,842,300	2,842,300	41,535,000	41,535,000
Marilla	23,116.43	19,048,100	19,048,100	1,988,400	1,988,400	21,036,500	21,036,500
Norman	45,908.60	56,844,250	56,844,250	6,048,900	6,048,900	62,893,150	62,893,150
Onkama	11,120.45	202,408,500	202,408,500	2,230,500	2,230,500	204,639,000	204,639,000
Pleasanton	21,864.51	60,501,600	60,501,600	2,884,600	2,884,600	63,386,200	63,386,200
Springdale	23,141.21	42,483,600	42,483,600	2,307,750	2,307,750	44,791,350	44,791,350
Stronach	35,509.08	42,906,700	42,906,700	6,848,100	6,848,100	49,754,800	49,754,800
Manistee	2,151.25	196,358,200	196,358,200	10,985,200	10,985,200	207,343,400	207,343,400
Totals for County	349,969.61	1,267,951,170	1,267,951,170	92,408,850	92,408,850	1,360,360,020	1,360,360,020

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 2016 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	2,744,300	5,011,500	0	104,671,000	0	0	112,426,800
Bear lake	6,442,600	6,744,000	401,600	70,199,360	0	0	83,787,560
Brown	3,100,400	497,800	317,500	25,945,200	0	0	29,860,900
Cleon	3,745,600	1,439,600	951,000	26,029,800	0	0	32,166,000
Dickson	2,074,800	954,400	4,843,800	30,353,260	0	0	38,226,260
Filer	0	16,788,700	33,712,300	110,097,900	0	0	160,598,900
Manistee	3,867,200	19,369,200	1,301,800	127,102,900	0	0	151,641,100
Maple Grove	1,227,100	1,603,800	541,800	35,320,000	0	0	38,692,700
Marilla	4,703,000	0	230,100	14,115,000	0	0	19,048,100
Norman	902,900	3,976,400	122,800	51,842,150	0	0	56,844,250
Onkama	3,740,900	5,164,000	139,400	193,364,200	0	0	202,408,500
Pleasanton	5,472,300	2,268,900	0	52,760,400	0	0	60,501,600
Springdale	466,600	535,900	0	41,299,400	181,700	0	42,483,600
Stronach	0	623,300	7,628,800	34,654,600	0	0	42,906,700
Manistee	0	37,615,800	4,446,700	154,295,700	0	0	196,358,200
Total for County	38,487,700	102,593,300	54,637,600	1,072,050,870	181,700	0	1,267,951,170

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

Assessed Valuations - REAL

L-4024

Manistee County

Statement of acreage and valuation in the year 2016 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	2,744,300	5,011,500	0	104,671,000	0	0	112,426,800
Bear lake	6,442,600	6,744,000	401,600	70,199,360	0	0	83,787,560
Brown	3,100,400	497,800	317,500	25,945,200	0	0	29,860,900
Cleon	3,745,600	1,439,600	951,000	26,029,800	0	0	32,166,000
Dickson	2,074,800	954,400	4,843,800	30,353,260	0	0	38,226,260
Filer	0	16,788,700	33,712,300	110,097,900	0	0	160,598,900
Manistee	3,867,200	19,369,200	1,301,800	127,102,900	0	0	151,641,100
Maple Grove	1,227,100	1,603,800	541,800	35,320,000	0	0	38,692,700
Marilla	4,703,000	0	230,100	14,115,000	0	0	19,048,100
Norman	902,900	3,976,400	122,800	51,842,150	0	0	56,844,250
Onkama	3,740,900	5,164,000	139,400	193,364,200	0	0	202,408,500
Pleasanton	5,472,300	2,268,900	0	52,760,400	0	0	60,501,600
Springdale	466,600	535,900	0	41,299,400	181,700	0	42,483,600
Stronach	0	623,300	7,628,800	34,654,600	0	0	42,906,700
Manistee	0	37,615,800	4,446,700	154,295,700	0	0	196,358,200
Total for County	38,487,700	102,593,300	54,637,600	1,072,050,870	181,700	0	1,267,951,170

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

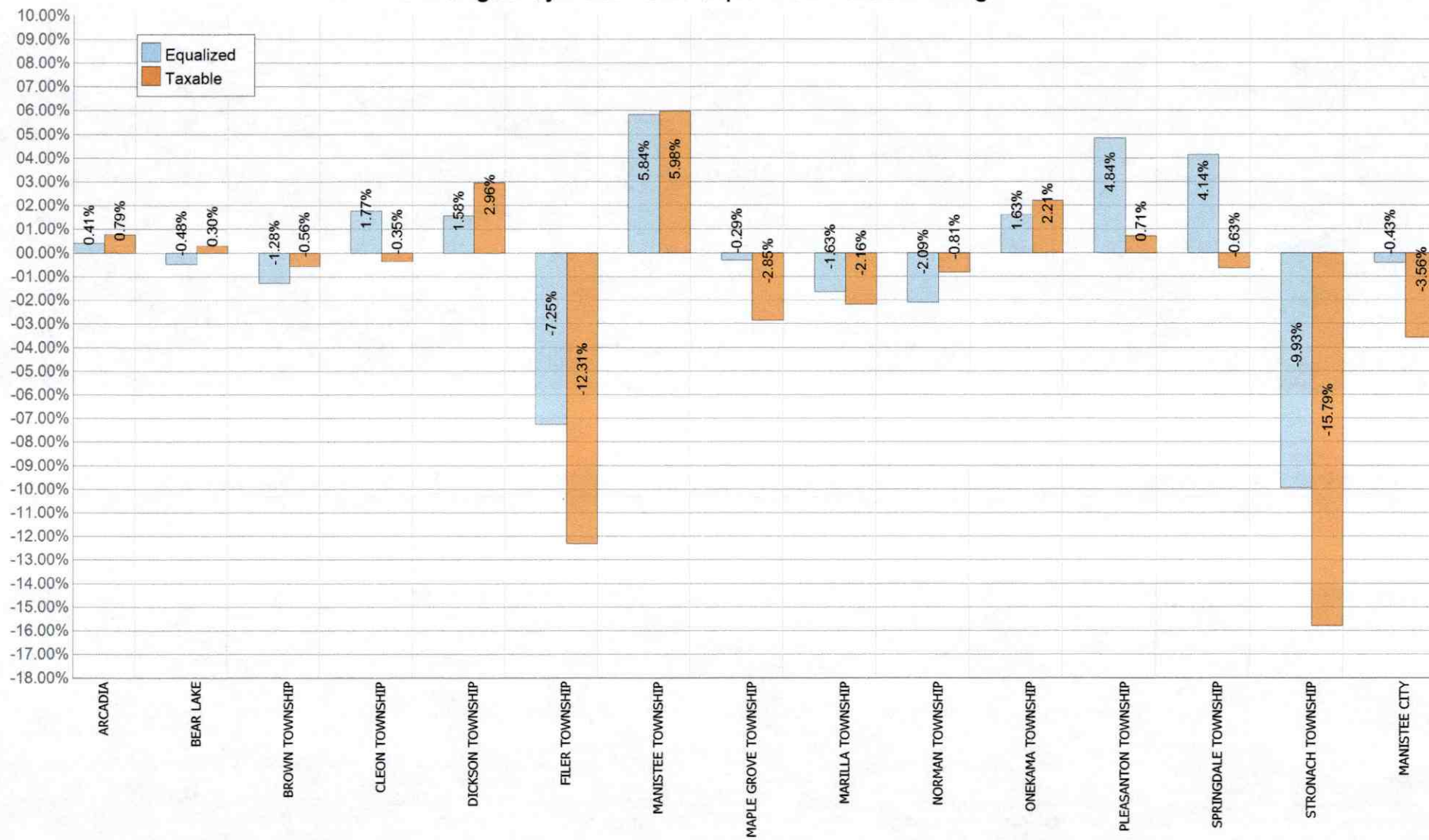
Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

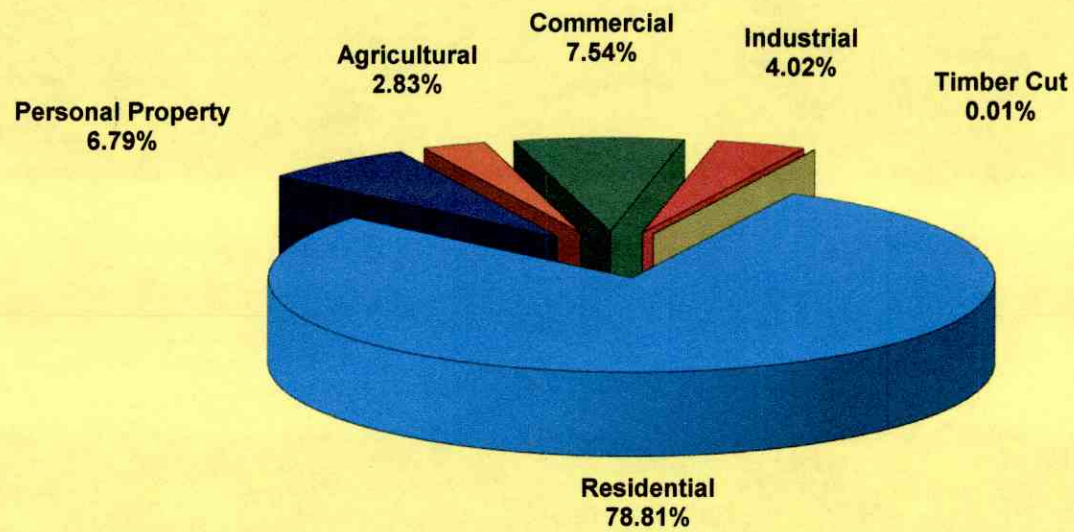
MANISTEE COUNTY
Percent Change - 2015 to 2016
Includes New, Loss and Adjustment
By Local Unit

Unit	2015 Equalized Value	2016 Equalized Value	C.E.V. % Change	2015 Taxable Value	2016 Taxable Value	Taxable % Change
TOWNSHIPS						
ARCADIA	114,225,700	114,698,500	0.41%	67,982,686	68,518,120	0.79%
BEAR LAKE	91,722,550	91,278,660	-0.48%	74,990,369	75,217,277	0.30%
BROWN TOWNSHIP	32,975,700	32,553,400	-1.28%	26,291,237	26,142,832	-0.56%
CLEON TOWNSHIP	35,930,000	36,565,600	1.77%	30,230,860	30,125,288	-0.35%
DICKSON TOWNSHIP	43,301,900	43,988,060	1.58%	37,449,168	38,558,478	2.96%
FILER TOWNSHIP	194,060,900	179,985,500	-7.25%	172,117,019	150,927,174	-12.31%
MANISTEE TOWNSHIP	156,751,000	165,910,900	5.84%	123,539,700	130,923,549	5.98%
MAPLE GROVE TOWNSHIP	41,654,600	41,535,000	-0.29%	32,723,068	31,790,506	-2.85%
MARILLA TOWNSHIP	21,385,042	21,036,500	-1.63%	16,664,322	16,303,596	-2.16%
NORMAN TOWNSHIP	64,238,000	62,893,150	-2.09%	56,820,722	56,362,300	-0.81%
ONEKAMA TOWNSHIP	201,366,500	204,639,000	1.63%	149,750,656	153,066,962	2.21%
PLEASANTON TOWNSHIP	60,460,400	63,386,200	4.84%	48,248,925	48,592,537	0.71%
SPRINGDALE TOWNSHIP	43,010,500	44,791,350	4.14%	35,947,850	35,719,874	-0.63%
STRONACH TOWNSHIP	55,241,800	49,754,800	-9.93%	48,523,879	40,864,344	-15.79%
CITIES						
MANISTEE CITY	208,229,000	207,343,400	-0.43%	193,602,172	186,707,047	-3.56%
VILLAGES						
VILLAGE OF BEAR LAKE	7,216,900	7,135,200	-1.13%	6,086,617	6,123,565	0.61%
VILLAGE OF COPEMISH	4,439,800	4,184,500	-5.75%	3,867,323	3,517,585	-9.04%
VILLAGE OF EASTLAKE	9,648,300	9,669,000	0.21%	8,844,386	8,808,757	-0.40%
VILLAGE OF KALEVA	7,246,600	7,400,600	2.13%	6,728,505	6,747,079	0.28%
VILLAGE OF ONEKAMA	22,436,800	22,453,500	0.07%	18,298,679	18,443,230	0.79%

Arranged by Local Unit Equalized Value Change



2016 Total Equalized Value - \$1,360,360,020

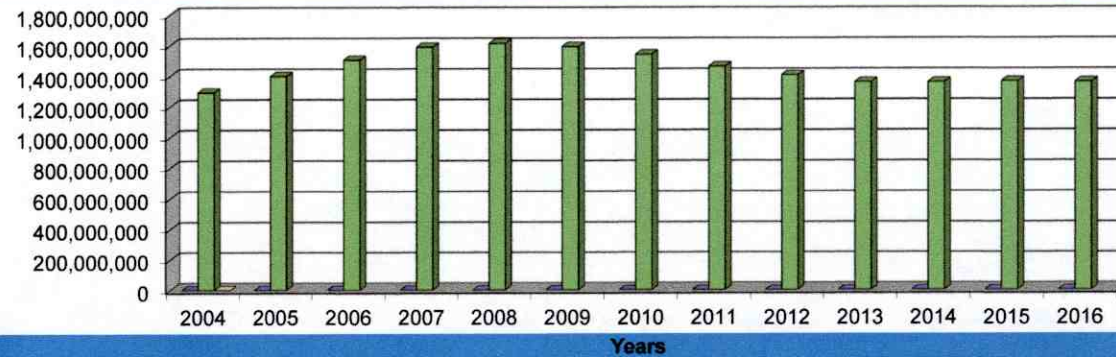


**MANISTEE COUNTY
EQUALIZED VALUE HISTORY**

TOWNSHIPS	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
ARCADIA	85,667,300	96,118,100	117,235,800	122,205,100	121,020,800	121,002,600	123,317,300	114,966,800	115,809,400	109,833,500	114,632,700	114,225,700	114,698,500
BEAR LAKE	91,487,993	99,701,715	103,213,700	109,717,450	111,100,305	111,780,040	106,195,100	97,828,640	95,585,500	93,915,750	91,548,000	91,722,550	91,278,660
BROWN	37,817,800	38,718,200	39,993,100	41,616,100	42,087,200	42,231,600	38,625,400	36,644,200	32,829,580	30,923,500	31,892,600	32,975,700	32,553,400
CLEON	33,470,600	38,764,950	42,661,400	43,114,000	42,311,200	42,068,423	38,913,000	36,109,600	36,298,600	34,800,100	35,281,000	35,930,000	36,565,600
DICKSON	44,053,816	51,471,060	55,171,190	58,092,675	57,045,720	54,596,640	49,801,550	45,440,800	45,085,800	43,961,100	44,092,400	43,301,900	43,988,060
FILER	178,921,400	189,393,300	203,456,200	208,968,400	212,114,000	206,403,388	204,550,800	202,876,200	197,512,500	195,030,700	197,504,300	194,060,900	179,985,500
MANISTEE	148,409,480	159,738,850	170,275,470	188,453,400	190,267,900	188,316,000	183,933,100	179,341,500	167,640,400	156,720,500	155,321,000	156,751,000	165,910,900
MAPLE GROVE	48,262,700	48,863,170	53,399,500	56,508,500	56,809,200	54,585,900	55,764,100	52,531,300	47,598,902	46,344,800	42,001,000	41,654,600	41,535,000
MARILLA	19,310,300	23,293,300	24,313,995	26,848,400	27,095,500	27,289,800	26,701,100	25,492,200	23,256,500	21,154,100	21,852,600	21,385,042	21,036,500
NORMAN	63,528,000	67,962,400	73,862,800	75,730,800	77,143,600	75,020,800	68,447,600	66,555,800	65,236,400	62,888,600	64,773,400	64,238,000	62,893,150
ONEKAMA	170,954,590	184,456,260	197,935,587	211,163,390	221,621,675	222,175,750	213,738,500	204,569,750	201,116,050	196,547,600	197,421,900	201,366,500	204,639,000
PLEASANTON	59,184,050	65,994,550	72,593,000	80,176,100	82,096,800	81,996,800	75,678,800	69,594,400	61,735,300	60,321,500	59,951,600	60,460,400	63,386,200
SPRINGDALE	43,419,900	54,166,250	54,539,500	56,169,900	56,991,800	57,010,000	52,918,800	47,161,300	42,651,300	44,123,500	43,838,600	43,010,500	44,791,350
STRONACH	50,381,600	50,532,600	53,707,900	54,956,100	57,099,500	57,606,200	55,999,300	53,810,919	55,296,700	54,156,600	54,282,700	55,241,800	49,754,800
CITY	217,777,056	229,542,700	242,067,200	254,905,300	257,394,000	248,539,700	245,381,700	228,785,500	217,101,200	208,595,400	205,231,000	208,229,000	207,343,400
TOTAL	1,292,646,585	1,398,717,405	1,504,426,342	1,588,625,615	1,612,199,200	1,590,623,641	1,539,966,150	1,461,708,909	1,404,754,132	1,359,317,250	1,359,424,800	1,364,553,592	1,360,360,020

Manistee County Equalized Value History

County SEV



Introduced by the Finance Committee of the:

MANISTEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2016 COUNTY EQUALIZATION REPORT AS
SUBMITTED WITH THE
ACCOMPANYING STATEMENTS

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

WHEREAS, based on its studies, the Equalization Department has presented to the Equalization Sub-Committee the 2016 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.

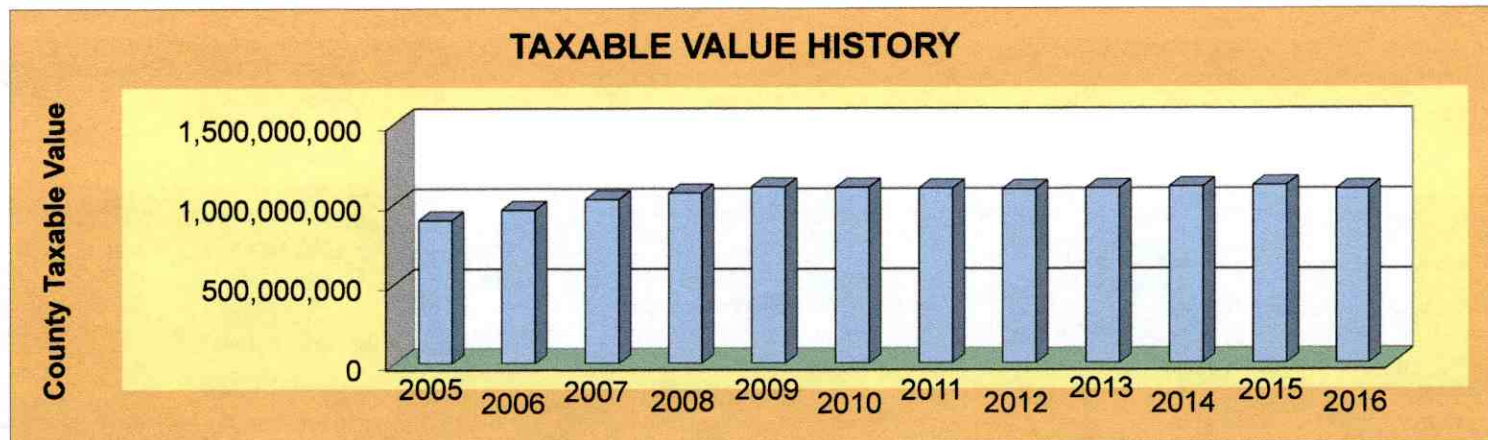
THEREFORE BE IT RESOLVED, by the Board of Commissioners of the County of Manistee, that the accompanying statements be, and the same hereby are, approved and adopted by the Board of Commissioners of the County of Manistee as the equalized value of all taxable property, both real and personal, for each of the 14 townships and one city in said County for real property values equalized at \$1,267,951,170 and personal property values equalized at \$92,408,850 for a total equalized value of real and personal property at \$1,360,360,020 pursuant to Section 211.34 M.C.L., 1948, as amended.

**MANISTEE COUNTY EQUALIZATION
2016 VALUE REPORT**

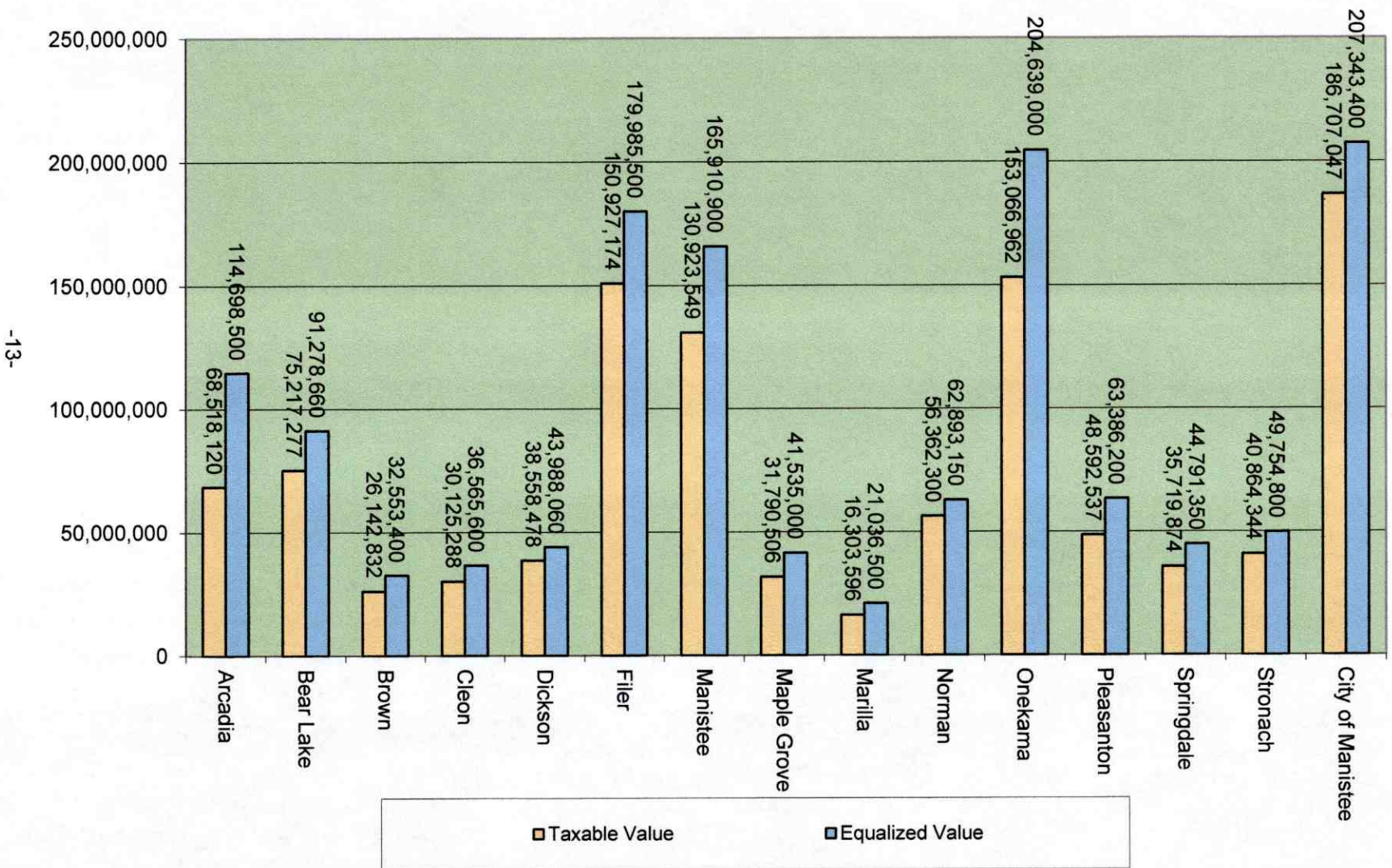
TOWNSHIP	ASSESSED VALUE	EQUALIZED VALUE	TAXABLE VALUE
ARCADIA	114,698,500	114,698,500	68,518,120
BEAR LAKE	91,278,660	91,278,660	75,217,277
BROWN	32,553,400	32,553,400	26,142,832
CLEON	36,565,600	36,565,600	30,125,288
DICKSON	43,988,060	43,988,060	38,558,478
FILER	179,985,500	179,985,500	150,927,174
MANISTEE	165,910,900	165,910,900	130,923,549
MAPLE GROVE	41,535,000	41,535,000	31,790,506
MARILLA	21,036,500	21,036,500	16,303,596
NORMAN	62,893,150	62,893,150	56,362,300
ONEKAMA	204,639,000	204,639,000	153,066,962
PLEASANTON	63,386,200	63,386,200	48,592,537
SPRINGDALE	44,791,350	44,791,350	35,719,874
STRONACH	49,754,800	49,754,800	40,864,344
CITY	207,343,400	207,343,400	186,707,047
COUNTY TOTAL	1,360,360,020	1,360,360,020	1,089,819,884

**MANISTEE COUNTY
TAXABLE VALUE HISTORY**

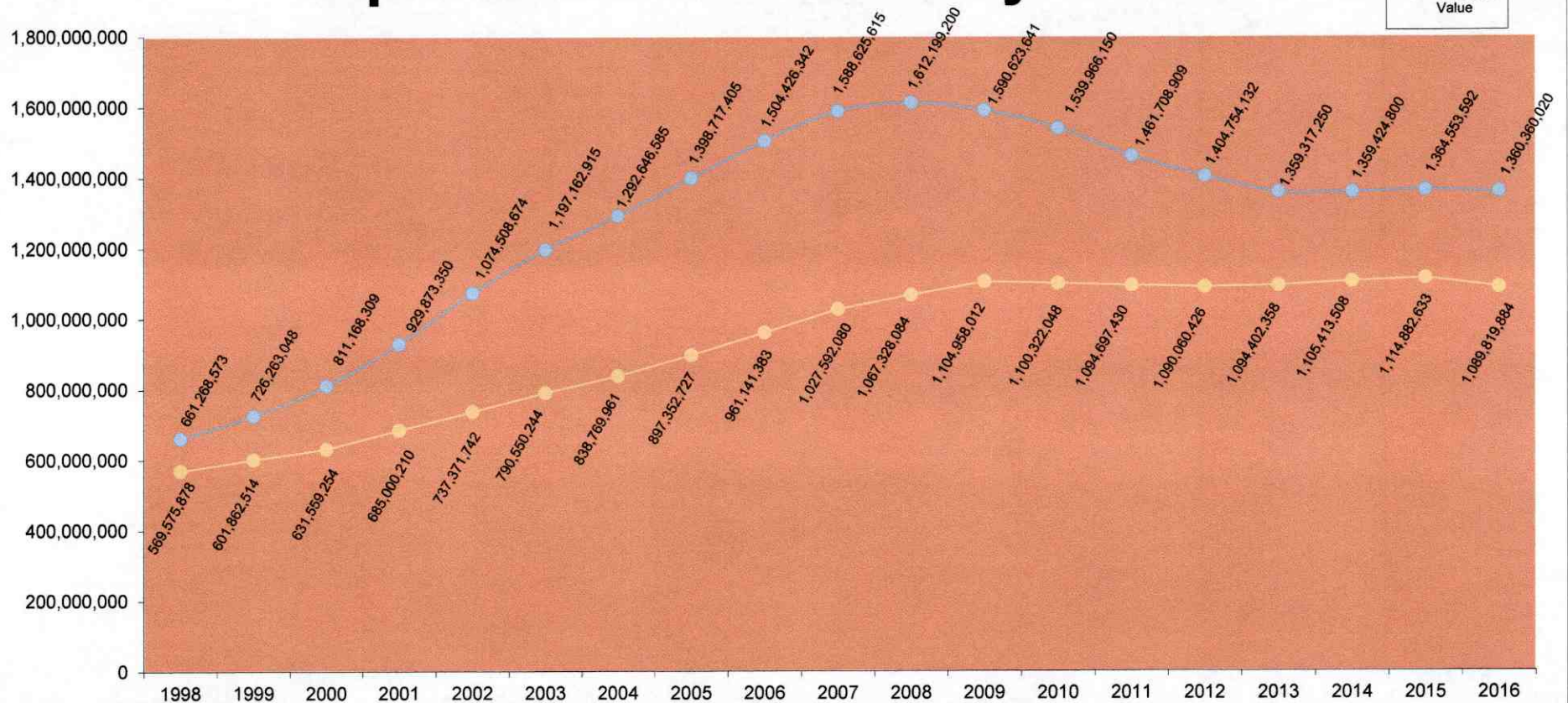
TOWNSHIP	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
ARCADIA	49,506,698	52,442,368	56,529,842	59,049,689	62,063,663	63,336,279	64,436,116	65,813,037	64,202,761	66,179,625	67,982,686	68,518,120
BEAR LAKE	59,987,238	64,006,331	67,727,574	71,765,880	76,282,051	75,021,814	73,748,071	74,200,788	75,998,360	74,961,265	74,990,369	75,217,277
BROWN	23,239,561	24,368,693	25,338,066	26,329,429	27,246,826	26,603,630	26,416,135	25,390,216	25,049,804	25,844,103	26,291,237	26,142,832
CLEON	24,307,055	26,459,652	27,984,013	28,798,550	29,546,560	29,217,651	28,482,766	28,828,168	29,255,656	29,389,550	30,230,860	30,125,288
DICKSON	31,239,591	33,289,862	36,025,924	36,620,312	37,727,815	37,054,696	36,210,011	36,984,490	36,978,302	37,490,431	37,449,168	38,558,478
FILER	138,002,098	147,714,227	157,140,478	161,557,579	162,344,167	164,560,315	166,451,409	165,248,187	169,151,440	176,383,099	172,117,019	150,927,174
MANISTEE	98,885,241	107,230,959	117,101,996	121,367,037	123,453,511	123,410,443	122,738,176	121,698,155	120,644,946	119,604,670	123,539,700	130,923,549
MAPLE GROVE	29,431,310	31,301,409	32,763,552	33,436,719	34,586,300	34,376,770	34,118,202	33,406,441	33,917,965	32,424,558	32,723,068	31,790,506
MARILLA	12,427,000	13,386,380	14,393,163	15,117,901	16,153,444	16,397,311	16,809,084	16,617,810	16,045,485	16,771,404	16,664,322	16,303,596
NORMAN	43,761,811	47,619,096	50,994,530	53,065,900	54,940,153	53,147,905	53,437,946	54,118,814	54,386,648	56,709,682	56,820,722	56,362,300
ONEKAMA	106,393,625	115,369,933	125,244,997	131,759,424	140,024,175	139,742,392	139,456,315	142,293,052	143,486,151	146,241,494	149,750,656	153,066,962
PLEASANTON	34,779,438	37,440,889	41,818,884	44,334,513	46,772,603	47,572,415	48,034,367	46,746,335	47,081,940	47,989,679	48,248,925	48,592,537
SPRINGDALE	28,331,778	31,780,999	34,049,817	35,755,394	37,213,598	36,668,213	35,526,283	34,432,775	36,344,875	36,491,674	35,947,850	35,719,874
STRONACH	35,920,949	39,091,071	41,220,703	42,060,309	44,164,207	44,799,629	44,719,155	45,901,956	47,061,598	46,881,370	48,523,879	40,864,344
CITY	181,139,334	189,639,514	199,258,541	206,309,448	212,438,939	208,412,585	204,113,394	198,380,202	194,796,427	192,050,904	193,602,172	186,707,047
TOTAL	897,352,727	961,141,383	1,027,592,080	1,067,328,084	1,104,958,012	1,100,322,048	1,094,697,430	1,090,060,426	1,094,402,358	1,105,413,508	1,114,882,633	1,089,819,884



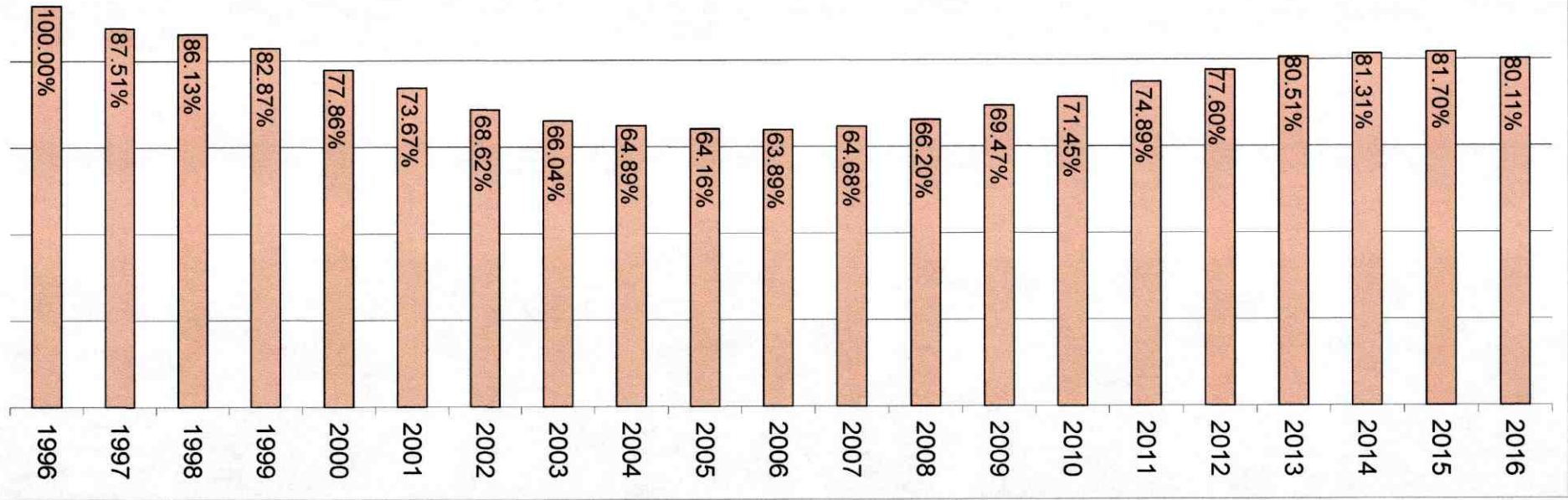
Equalized vs. Taxable Value for the Year 2016



Equalized vs Taxable by Year



County Taxable Value % of Equalized Value Comparison



MANISTEE COUNTY
2016 Industrial Facilities Tax Roll
(Act 198 of 1974)

Township	New Facilities Taxable Value		No	Total	SD
	Real	Personal			
Filer	1,100,000	3,912,700	2	5,012,700	51070
Cleon	152,600	143,000	3	295,600	10015
Stronach	1,179,000	3,731,300	10	4,910,300	51070
City of Manistee		57,800	1	57,800	51070
Totals	2,431,600	7,844,800	16	10,276,400	

2016
Renaissance Zone Parcels
(Act 376 of 1996)

Township			
	No	Taxable Value	SD
City of Manistee	6	4,344,900	51070
Totals	6	4,344,900	

2016
DNR PILT PARCELS
(Act 513 of 2004)

Township	No	Taxable Value	SD
Cleon	8	34,669	10015
Cleon	1	1,853	83070
Vill of Copemish	3	10,599	10015
Dickson	1	116,125	51045
Filer	1	30,380	51070
Manistee	20	1,017,881	51070
Manistee	2	139,509	51060
Vill Eastlake	3	101,013	51070
Maple Grove	8	81,706	51045
Pleasanton	2	53,426	51020
Pleasanton	1	18,738	51045
Springdale	19	738,072	10015
Springdale	6	560,717	51045
Stronach	2	84,557	51070
Stronach	1	5,147	51045
Totals	78	2,994,392	

MANISTEE COUNTY 2016
Commercial Forest Reserve

Township	School District	Number of Parcels	Acres
Arcadia	Onkama	1	80
Bear Lake	Bear Lake	4	248
Brown	KND	3	140
Cleon	Mesick	2	80
Maple Grove	KND	2	78
Marilla	KND	1	40
Marilla	Mesick	6	276
Norman	KND	3	200
Pleasanton	Bear Lake	1	48.59
Stronach	Mason Co Eastern	2	256.90
Stronach	KND	1	40.21
Totals		26	1487.70

MCL 324.51105 Commercial Forests are not subject to ad valorem general property tax. Owners of commercial Forests pay a specific tax of \$1.25 per acre as adjusted pursuant to MCL 324.51107.

**MANISTEE COUNTY
2016 PARCEL COUNT**

TOWNSHIP	REAL PROPERTY						PERSONAL PROPERTY						TOTAL	TE
	100	200	300	400	500	600	250	350	450	550				
ARCADIA	54	30	0	992	0	0	22	1	0	1			1100	61
BEAR LAKE	98	93	15	1446	0	0	115	2	0	248			2017	63
BROWN	60	22	18	694	0	0	9	0	0	41			844	43
CLEON	60	34	24	890	0	0	34	1	0	42			1085	55
DICKSON	30	18	5	1072	0	0	32	0	0	4			1161	137
FILER	0	86	55	1501	0	0	98	4	0	13			1757	55
MANISTEE	56	136	28	2161	0	0	154	3	0	89			2627	150
MAPLE GROVE	24	58	25	1272	0	0	33	0	0	37			1449	77
MARILLA	60	0	4	393	0	0	5	0	0	13			475	30
NORMAN	7	66	10	2281	0	0	71	0	0	4			2439	173
ONEKAMA	58	79	2	2329	0	0	80	1	0	28			2577	173
PLEASANTON	87	25	0	1017	0	0	36	2	0	34			1201	33
SPRINGDALE	7	11	0	1054	1	0	32	0	0	94			1199	47
STRONACH	0	12	26	862	0	0	34	3	0	11			948	102
CITY	0	350	20	3193	0	0	289	10	0	7			3869	241
TOTAL	601	1020	232	21157	1	0	1044	27	0	666			24748	1440
VILLAGES														
BEAR LAKE	0	37	0	185	0	0	25	0	0	2			249	29
COPEMISH	0	22	2	148	0	0	14	1	0	1			188	22
EAST LAKE	0	11	2	322	0	0	5	0	0	3			343	25
KALEVA	0	55	14	310	0	0	23	0	0	1			403	46
ONEKAMA	0	57	0	378	0	0	45	0	0	4			484	45
TOTAL	0	182	18	1343	0	0	112	1	0	11			1667	167

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

(Village Parcels Are Included In Township Totals)

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

School Districts	
51020	Bear Lake
51045	Kaleva Norman Dickson (KND)
51070	Manistee
51060	Onekama
10015	Benzie Central
53021	Mason Co Eastern
83070	Mesick

**SCHOOL DISTRICT
PARCEL COUNT 2016**

(Includes Tax Exempt Real & Personal Parcels)

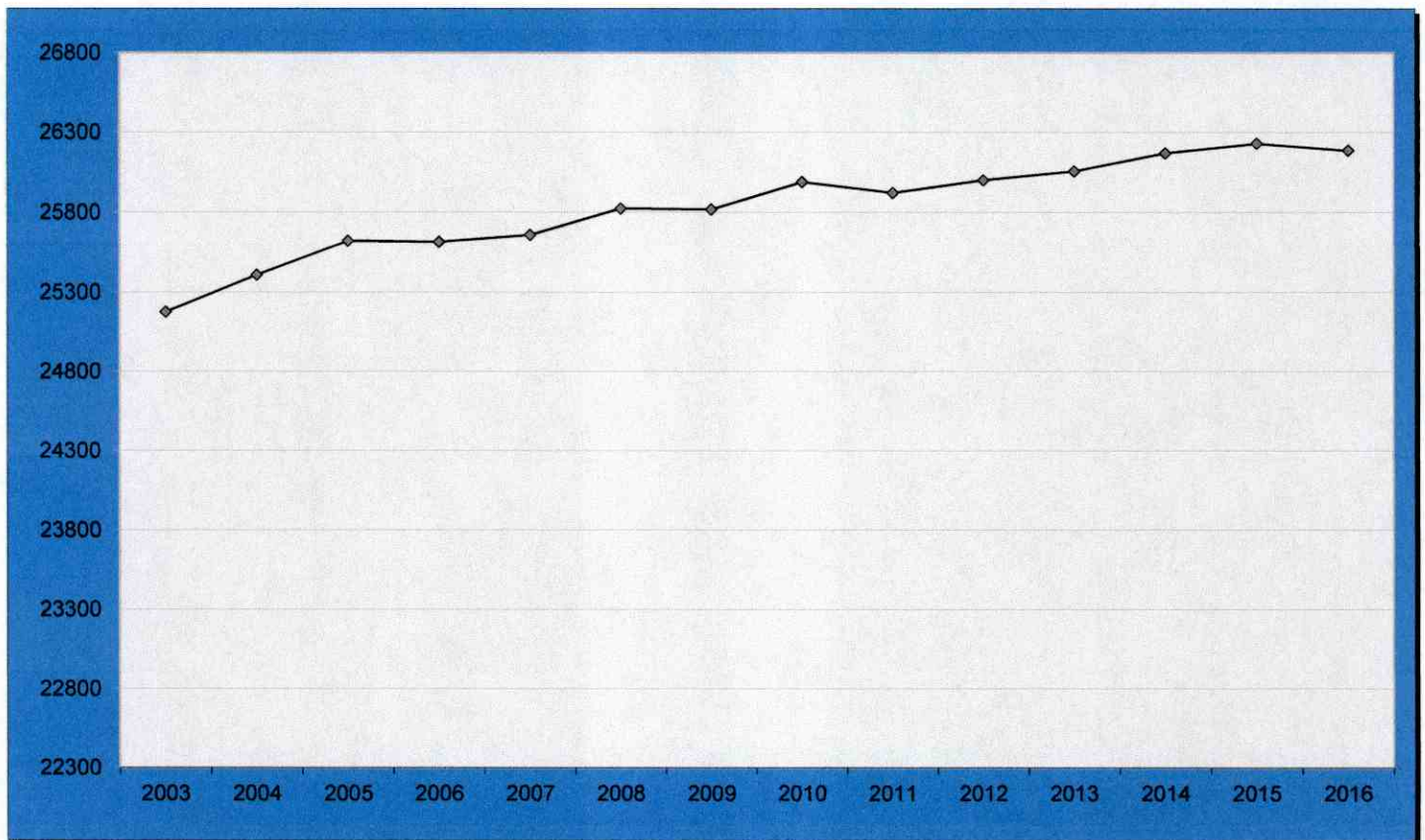
TOWNSHIP	51020	51045	51070	51060	10015	53021	83070	TOTAL
ARCADIA				1161				1161
BEAR LAKE	1488	169		423				2080
BROWN		407		480				887
CLEON					777		363	1140
DICKSON		1298						1298
FILER			1812					1812
MANISTEE			2153	624				2777
MAPLE GROVE		1526						1526
MARILLA		226			6		273	505
NORMAN		2612						2612
ONEKAMA				2750				2750
PLEASANTON	1168	21		3	42			1234
SPRINGDALE		94			1152			1246
STRONACH		579	451			20		1050
CITY			4110					4110
TOTAL	2656	6932	8526	5441	1977	20	636	26188

**SCHOOL DISTRICT
TAX EXEMPT-REAL & PERSONAL PARCELS
2016**

TOWNSHIP	51020	51045	51070	51060	10015	53021	83070	TOTAL
ARCADIA				61				61
BEAR LAKE	50	0		13				63
BROWN		34		9				43
CLEON					50		5	55
DICKSON		137						137
FILER			55					55
MANISTEE			142	8				150
MAPLE GROVE		77						77
MARILLA		12			0		18	30
NORMAN		173						173
ONEKAMA				173				173
PLEASANTON	29	1		0	3			33
SPRINGDALE		7			40			47
STRONACH		50	50			2		102
CITY			241					241
TOTAL	79	491	488	264	93	2	23	1440

MANISTEE COUNTY PARCEL COUNT HISTORY

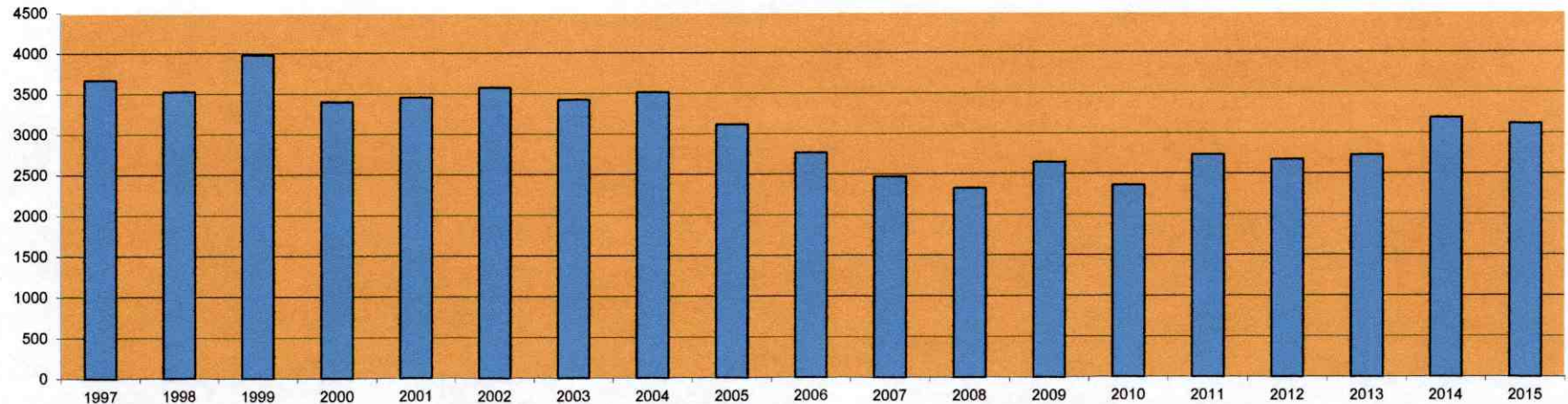
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
ARCADIA	1133	1139	1148	1142	1139	1145	1157	1160	1167	1169	1175	1170	1167	1161
BEAR LAKE	1832	1853	1878	1907	1922	1937	1917	1937	1947	1979	1976	2062	2075	2080
BROWN	841	859	869	854	861	862	867	867	874	874	880	874	889	887
CLEON	1093	1110	1122	1105	1111	1120	1118	1152	1141	1152	1154	1153	1147	1140
DICKSON	1271	1276	1288	1297	1300	1299	1290	1322	1290	1291	1293	1305	1300	1298
FILER	1789	1770	1790	1789	1781	1816	1813	1827	1825	1801	1800	1801	1813	1812
MANISTEE	2656	2680	2725	2706	2728	2752	2748	2721	2723	2759	2791	2769	2782	2777
MAPLE GROVE	1495	1475	1479	1487	1483	1491	1510	1535	1517	1514	1512	1507	1504	1526
MARILLA	491	492	498	504	505	503	505	513	505	506	503	509	509	505
NORMAN	2551	2558	2576	2579	2556	2566	2559	2581	2573	2574	2587	2613	2608	2612
ONEKAMA	2548	2679	2679	2686	2697	2699	2703	2707	2694	2711	2716	2730	2741	2750
PLEASANTON	1158	1160	1184	1190	1198	1194	1195	1222	1227	1220	1221	1224	1229	1234
SPRINGDALE	1046	1097	1111	1116	1137	1160	1164	1190	1189	1223	1235	1239	1246	1246
STRONACH	1046	1043	1045	1043	1048	1054	1048	1059	1060	1051	1046	1051	1049	1050
CITY OF MANISTEE	4227	4218	4230	4211	4193	4226	4224	4197	4189	4178	4168	4163	4172	4110
TOTAL	25177	25409	25622	25616	25659	25824	25818	25990	25921	26002	26057	26170	26231	26188



MANISTEE COUNTY
NUMBER OF DEEDS PROCESSED

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
ARCADIA	148	151	200	165	130	197	176	158	100	117	96	102	98	89	100	80	109	136	119
BEAR LAKE	269	242	291	272	238	240	248	276	238	229	174	176	194	199	211	209	217	215	242
BROWN	118	130	159	88	87	93	124	130	63	87	87	66	65	76	65	46	63	110	88
CLEON	225	181	191	174	158	207	158	221	134	160	152	161	176	117	133	143	140	109	96
DICKSON	155	174	202	183	164	197	136	151	156	131	107	111	118	140	148	126	114	138	162
FILER	232	200	270	181	174	216	192	204	194	156	167	152	160	157	153	188	173	189	219
MANISTEE	291	260	317	279	361	329	308	301	310	280	291	195	193	191	237	309	213	339	287
MAPLE GROVE	283	252	267	251	225	190	221	215	195	189	170	148	155	144	183	183	149	224	270
MARILLA	70	67	90	88	75	64	112	59	63	60	29	66	39	56	53	53	63	74	81
NORMAN	323	370	369	288	323	354	307	367	338	247	219	223	216	224	257	264	260	344	364
ONEKAMA	459	365	377	305	402	475	476	408	333	280	232	232	362	221	265	262	339	361	330
PLEASANTON	177	119	173	138	146	151	176	146	109	129	124	136	81	86	140	121	144	176	126
SPRINGDALE	182	136	155	141	172	166	182	129	126	192	144	108	125	188	113	131	140	168	171
STRONACH	132	156	122	94	121	154	107	119	80	94	64	84	75	69	95	82	119	107	112
CITY OF MANISTEE																			
1ST DISTRICT	41	53	140	71	82	68	55	50	80	57	78	28	130	18	47	47	78	53	62
2ND DISTRICT	168	262	196	354	247	121	129	137	175	116	63	72	151	98	199	107	141	113	93
3RD DISTRICT	101	143	171	113	95	122	113	148	167	85	97	72	88	84	133	102	84	103	82
4TH DISTRICT	36	47	48	41	49	37	37	38	30	18	22	19	47	31	24	26	27	24	17
5TH DISTRICT	62	81	79	40	42	63	44	83	62	34	48	48	41	50	38	43	45	56	42
6TH DISTRICT	93	79	72	81	97	89	63	111	83	64	53	70	81	81	71	83	75	94	74
7TH DISTRICT	103	58	94	51	66	41	58	65	80	40	52	57	50	43	69	68	32	59	79
CITY TOTALS	604	723	800	751	678	541	499	632	677	414	413	366	588	405	581	476	482	502	449
COUNTY TOTALS	3668	3526	3983	3398	3454	3574	3422	3516	3116	2765	2469	2326	2645	2362	2734	2673	2725	3192	3116

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



MANISTEE COUNTY VALUE (1997-2016)

Inflation Rate	Year	SEV	SEV % Change	Taxable Value	Taxable Value % Change
2.80%	1997	\$611,685,765	10.76%	\$535,302,521	4.53%
2.70%	1998	\$661,268,573	8.11%	\$569,575,878	6.40%
1.60%	1999	\$726,263,048	9.83%	\$601,862,514	5.97%
1.90%	2000	\$811,168,309	11.69%	\$631,559,254	4.93%
3.20%	2001	\$929,873,350	14.63%	\$685,000,210	8.46%
3.20%	2002	\$1,074,508,674	15.15%	\$737,371,742	7.65%
1.50%	2003	\$1,197,162,915	11.41%	\$790,550,244	7.21%
2.30%	2004	\$1,292,646,585	7.98%	\$838,769,961	6.10%
2.30%	2005	\$1,398,717,405	8.21%	\$897,352,727	6.98%
3.30%	2006	\$1,504,426,342	7.56%	\$961,141,383	7.11%
3.70%	2007	\$1,588,625,615	5.60%	\$1,027,592,080	6.91%
2.30%	2008	\$1,612,199,200	1.48%	\$1,067,328,084	3.87%
4.40%	2009	\$1,590,623,641	-1.34%	\$1,104,958,012	3.53%
-.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%

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

2016 Capped Value=(2015 Taxable Value-Losses) x 1.003 + Additions



EQUALIZATION DEPARTMENT

Manistee County Courthouse

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

2016 TOP TEN PROPERTY OWNERS BY TAXABLE VALUE

	NAME	TAXABLE VALUE
1.	CONSUMERS	28,043,014
2.	T.E.S. FILER CITY	26,742,732
3.	PACKAGING CORPORATION OF AMERICA	17,531,891
4.	METC LLC	9,802,700
5.	MEIJER/MEIJER REALTY COMPANY	8,853,052
6.	MARTIN MARIETTA	7,970,165
7.	MORTON INTERNATIONAL	4,869,827
8.	ARCADIA BLUFFS	4,029,994
9.	AMERICAN MATERIALS	3,907,479
10.	LITTLE RIVER BAND OF OTTAWA INDIANS	3,732,637