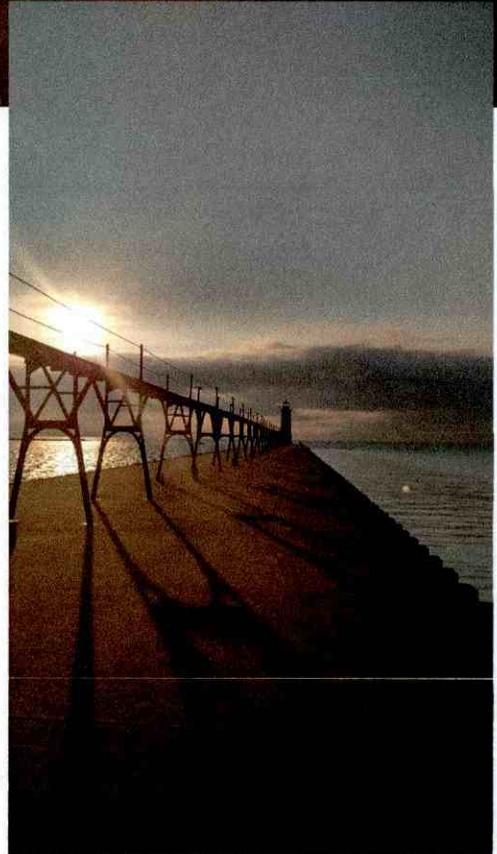


2017

MANISTEE COUNTY



EQUALIZATION REPORT



Roger Elbers, Equalization Director
Heather Vasquez, Deputy 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 19, 2017

RE: 2017 Manistee County Equalization Report

The 2017 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 24,450 real property descriptions for 2017.

The County Equalized Value for 2017 is \$1,389,878,395 which represents an increase of 2.17%. The amount of gain from last year is \$29,518,375. 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 .9% 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 2017 County Taxable Value is \$1,109,095,338 which represents an increase of 1.77%. The amount of gain from last year is \$19,275,454.

2017
EQUALIZATION REPORT
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Manistee County Board of Commissioners

District 1

Pauline Jaquish

District 2

Richard Schmidt

District 3

Brook Shafer

District 4

Mark Bergstrom

District 5

Jeff Dontz

District 6

Karen Goodman

District 7

Margaret Batzer

Department of Equalization

Roger Elbers, Equalization Director

Heather Vasquez, Deputy 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	Vacant	Derek Eaton
Bear Lake	Jeff Harthun	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	Dave Barrett	Jeannie Hall
Norman	Richard Mobley	David Meister
Onekama	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	Dan Golden	Connie Anderson
Village of Kaleva	Kimberly Somsel	H. Wayne Beldo
Village of Onekama	Roger Burger	Ginny Martz

Personal and Real Property - TOTALS

L-4024

Manistee County

Statement of acreage and valuation in the year 2017 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	113,615,200	113,615,200	8,257,400	8,257,400	121,872,600	121,872,600
Bear lake	22,131.60	85,316,625	85,316,625	7,409,600	7,409,600	92,726,225	92,726,225
Brown	22,748.66	31,400,700	31,400,700	2,735,300	2,735,300	34,136,000	34,136,000
Cleon	23,221.14	32,857,800	32,857,800	4,485,900	4,485,900	37,343,700	37,343,700
Dickson	45,429.88	39,437,220	39,437,220	5,739,100	5,739,100	45,176,320	45,176,320
Filer	9,797.89	159,352,600	159,352,600	18,405,400	18,405,400	177,758,000	177,758,000
Manistee	28,582.39	152,715,900	152,715,900	13,817,400	13,817,400	166,533,300	166,533,300
Maple Grove	23,266.28	40,041,800	40,041,800	2,973,600	2,973,600	43,015,400	43,015,400
Marilla	23,116.43	20,366,650	20,366,650	1,922,700	1,922,700	22,289,350	22,289,350
Norman	45,908.60	58,144,000	58,144,000	6,480,800	6,480,800	64,624,800	64,624,800
Onkama	11,120.45	205,603,400	205,603,400	2,546,600	2,546,600	208,150,000	208,150,000
Pleasanton	21,864.51	66,950,600	66,950,600	2,829,800	2,829,800	69,780,400	69,780,400
Springdale	23,141.21	45,204,700	45,204,700	2,282,100	2,282,100	47,486,800	47,486,800
Stronach	35,509.08	45,418,400	45,418,400	6,420,900	6,420,900	51,839,300	51,839,300
Manistee	2,151.25	196,719,000	196,719,000	10,427,200	10,427,200	207,146,200	207,146,200
Totals for County	349,969.61	1,293,144,595	1,293,144,595	96,733,800	96,733,800	1,389,878,395	1,389,878,395

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 2017 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	2,510,200	4,960,000	0	106,145,000	0	0	113,615,200
Bear lake	6,331,800	6,550,200	402,400	72,032,225	0	0	85,316,625
Brown	3,304,100	509,400	315,300	27,271,900	0	0	31,400,700
Cleon	3,568,000	1,377,600	946,500	26,965,700	0	0	32,857,800
Dickson	2,112,500	918,200	4,843,800	31,562,720	0	0	39,437,220
Filer	0	16,166,300	32,112,700	111,073,600	0	0	159,352,600
Manistee	3,994,200	19,380,100	1,260,000	128,081,600	0	0	152,715,900
Maple Grove	1,252,700	1,778,000	563,700	36,447,400	0	0	40,041,800
Marilla	4,648,700	0	232,200	15,485,750	0	0	20,366,650
Norman	936,200	3,814,800	126,100	53,266,900	0	0	58,144,000
Onekama	3,855,700	5,178,000	139,900	196,429,800	0	0	205,603,400
Pleasanton	5,986,500	2,165,500	0	58,798,600	0	0	66,950,600
Springdale	486,100	482,000	0	44,236,600	0	0	45,204,700
Stronach	0	622,000	7,662,800	37,133,600	0	0	45,418,400
Manistee	0	36,502,200	4,438,000	155,778,800	0	0	196,719,000
Total for County	38,986,700	100,404,300	53,043,400	1,100,710,195	0	0	1,293,144,595

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MANISTEE COUNTY

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

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

-4-

Assessed Valuations - REAL

L-4024

Manistee County

Statement of acreage and valuation in the year 2017 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	2,510,200	4,960,000	0	106,145,000	0	0	113,615,200
Bear lake	6,331,800	6,550,200	402,400	72,032,225	0	0	85,316,625
Brown	3,304,100	509,400	315,300	27,271,900	0	0	31,400,700
Cleon	3,568,000	1,377,600	946,500	26,965,700	0	0	32,857,800
Dickson	2,112,500	918,200	4,843,800	31,562,720	0	0	39,437,220
Filer	0	16,166,300	32,112,700	111,073,600	0	0	159,352,600
Manistee	3,994,200	19,380,100	1,260,000	128,081,600	0	0	152,715,900
Maple Grove	1,252,700	1,778,000	563,700	36,447,400	0	0	40,041,800
Marilla	4,648,700	0	232,200	15,485,750	0	0	20,366,650
Norman	936,200	3,814,800	126,100	53,266,900	0	0	58,144,000
Onekama	3,855,700	5,178,000	139,900	196,429,800	0	0	205,603,400
Pleasanton	5,986,500	2,165,500	0	58,798,600	0	0	66,950,600
Springdale	486,100	482,000	0	44,236,600	0	0	45,204,700
Stronach	0	622,000	7,662,800	37,133,600	0	0	45,418,400
Manistee	0	36,502,200	4,438,000	155,778,800	0	0	196,719,000
Total for County	38,986,700	100,404,300	53,043,400	1,100,710,195	0	0	1,293,144,595

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

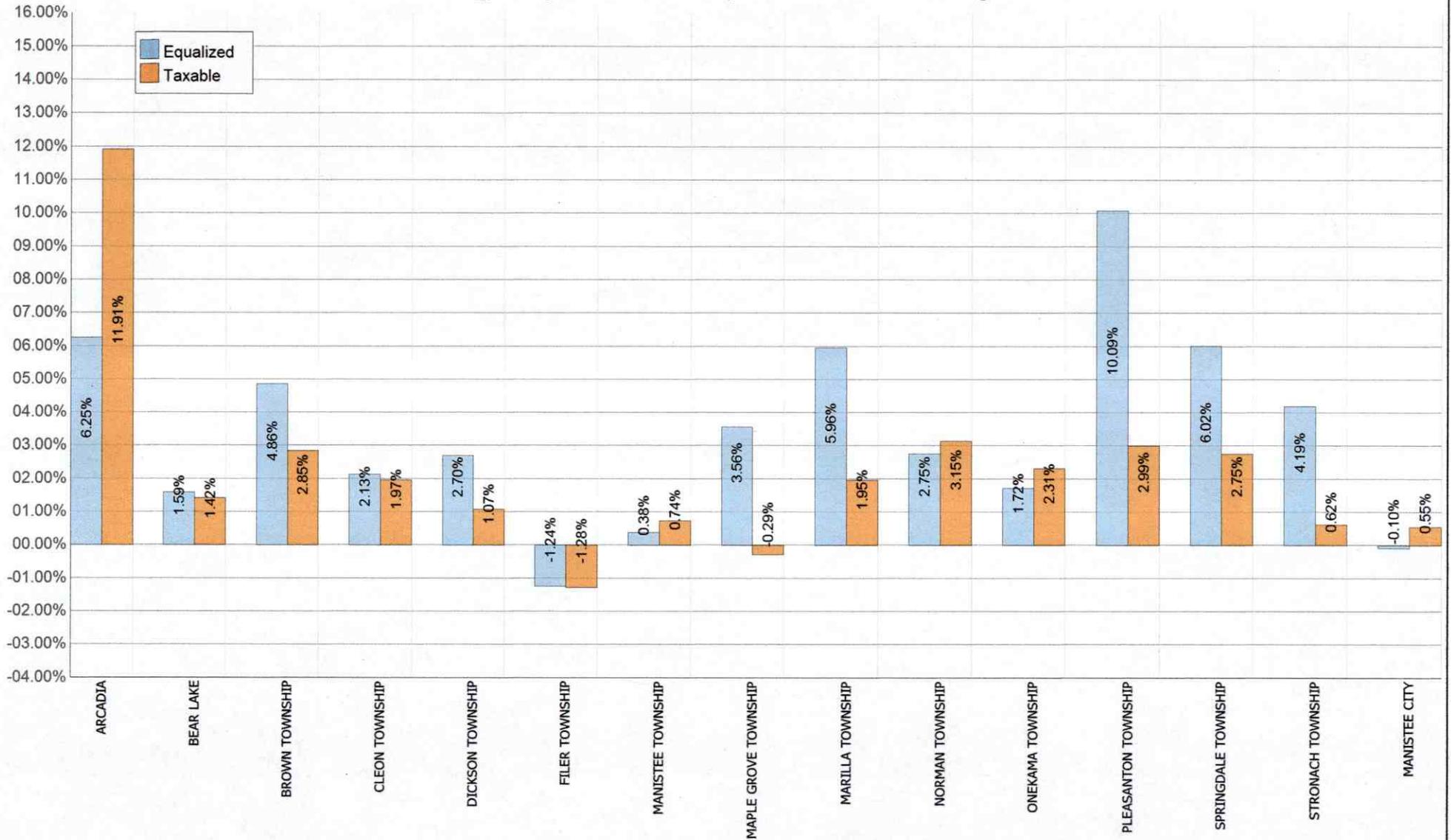
Chairperson of Board of Commissioners

MANISTEE COUNTY
Percent Change - 2016 to 2017
Includes New, Loss and Adjustment
By Local Unit

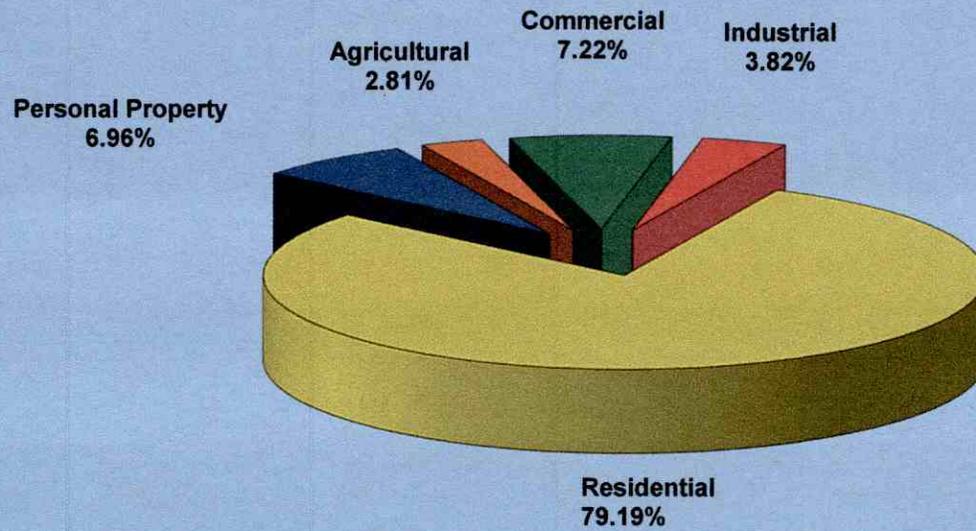
Unit	2016 Equalized Value	2017 Equalized Value	C.E.V. % Change	2016 Taxable Value	2017 Taxable Value	Taxable % Change
TOWNSHIPS						
ARCADIA	114,698,500	121,872,600	6.25%	68,518,120	76,679,830	11.91%
BEAR LAKE	84,143,460	85,301,525	1.38%	69,093,712	69,958,403	1.25%
BROWN TOWNSHIP	32,553,400	34,136,000	4.86%	26,142,832	26,887,021	2.85%
CLEON TOWNSHIP	32,381,100	33,105,200	2.24%	26,607,703	27,025,103	1.57%
DICKSON TOWNSHIP	43,988,060	45,176,320	2.70%	38,558,478	38,972,888	1.07%
FILER TOWNSHIP	179,985,500	177,758,000	-1.24%	150,927,174	148,996,130	-1.28%
MANISTEE TOWNSHIP	156,241,900	156,481,200	0.15%	122,114,792	123,033,824	0.75%
MAPLE GROVE TOWNSHIP	34,134,400	36,159,800	5.93%	25,043,427	25,443,799	1.60%
MARILLA TOWNSHIP	21,036,500	22,289,350	5.96%	16,303,596	16,622,127	1.95%
NORMAN TOWNSHIP	62,893,150	64,624,800	2.75%	56,362,300	58,135,346	3.15%
ONEKAMA TOWNSHIP	182,185,500	184,843,800	1.46%	134,623,732	137,966,622	2.48%
PLEASANTON TOWNSHIP	63,386,200	69,780,400	10.09%	48,592,537	50,047,651	2.99%
SPRINGDALE TOWNSHIP	44,791,350	47,486,800	6.02%	35,719,874	36,703,953	2.75%
STRONACH TOWNSHIP	49,754,800	51,839,300	4.19%	40,864,344	41,118,217	0.62%
CITIES						
MANISTEE CITY	207,343,400	207,146,200	-0.10%	186,707,047	187,736,897	0.55%
VILLAGES						
VILLAGE OF BEAR LAKE	7,135,200	7,424,700	4.06%	6,123,565	6,327,586	3.33%
VILLAGE OF COPEMISH	4,184,500	4,238,500	1.29%	3,517,585	3,692,762	4.98%
VILLAGE OF EASTLAKE	9,669,000	10,052,100	3.96%	8,808,757	8,853,767	0.51%
VILLAGE OF KALEVA	7,400,600	6,855,600	-7.36%	6,747,079	6,255,257	-7.29%
VILLAGE OF ONEKAMA	22,453,500	23,306,200	3.80%	18,443,230	18,638,155	1.06%

-9-

Arranged by Local Unit Equalized Value Change

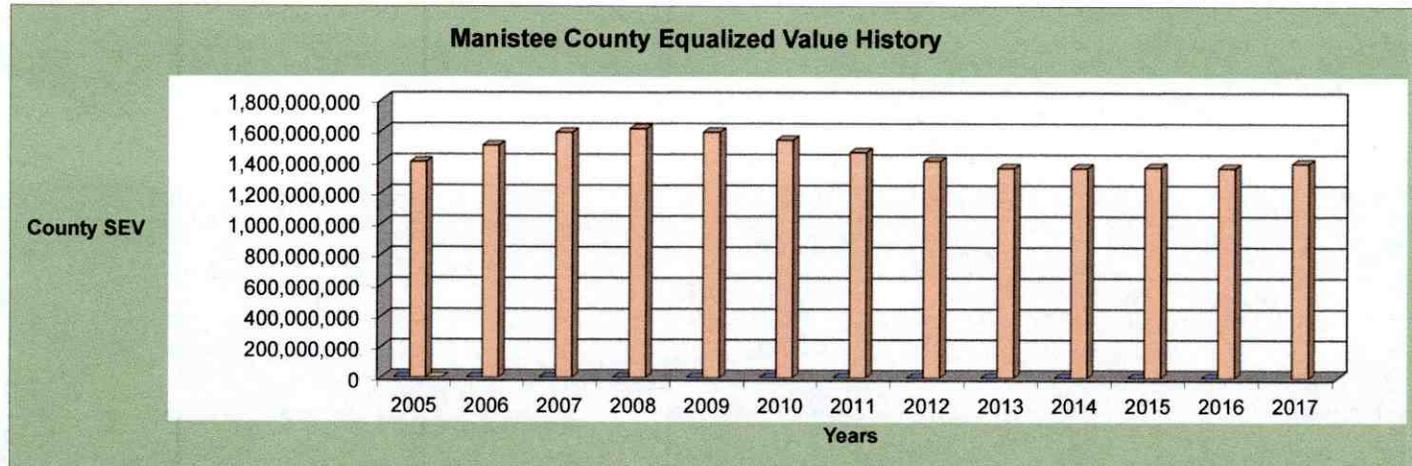


2017 Total Equalized Value \$1,389,878,395



**MANISTEE COUNTY
EQUALIZED VALUE HISTORY**

TOWNSHIPS	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ARCADIA	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	121,872,600
BEAR LAKE	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	92,728,225
BROWN	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	31,692,600	32,975,700	32,553,400	34,136,000
CLEON	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	37,343,700
DICKSON	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	45,176,320
FILER	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	177,758,000
MANISTEE	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	166,533,300
MAPLE GROVE	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	43,015,400
MARILLA	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	22,289,350
NORMAN	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	64,624,800
ONEKAMA	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	208,150,000
PLEASANTON	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	69,780,400
SPRINGDALE	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	47,488,800
STRONACH	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	51,839,300
CITY	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	207,146,200
TOTAL	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	1,389,878,395



Introduced by the Finance Committee of the:

MANISTEE COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2017 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 2017 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 \$1,293,144,595 and personal property values equalized at \$96,733,800 for a total equalized value of real and personal property at \$1,389,878,395 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.

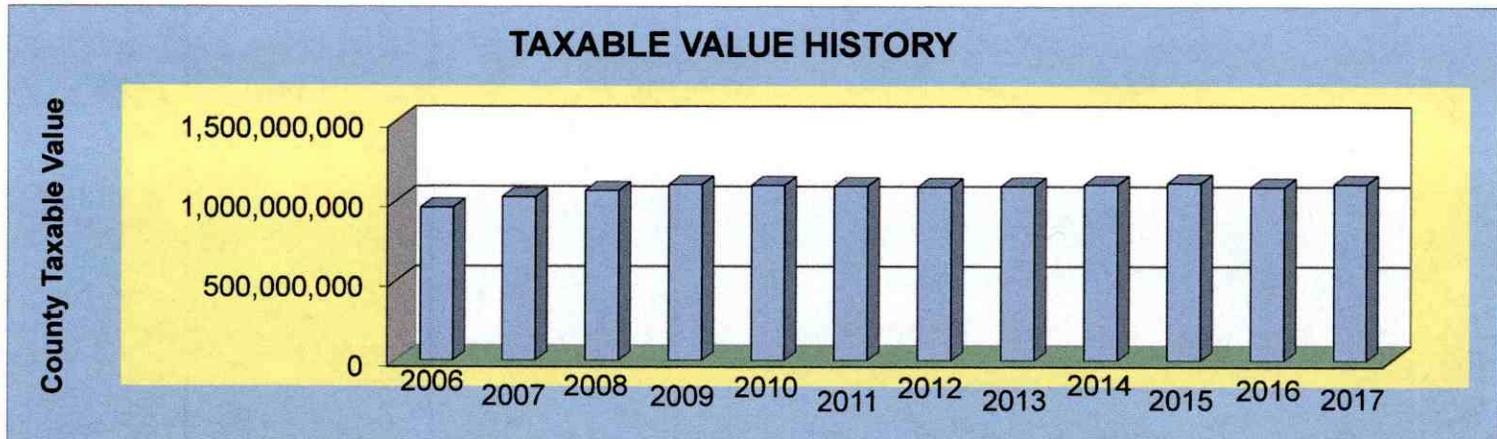
BE IT FURTHER RESOLVED, that the County Board of Commissioners accept the L-4037 forms as prepared and to authorize the Chairperson of the County Board of Commissioners and the Clerk of the County Board of Commissioners to sign the L-4037 forms.

**MANISTEE COUNTY EQUALIZATION
2017 VALUE REPORT**

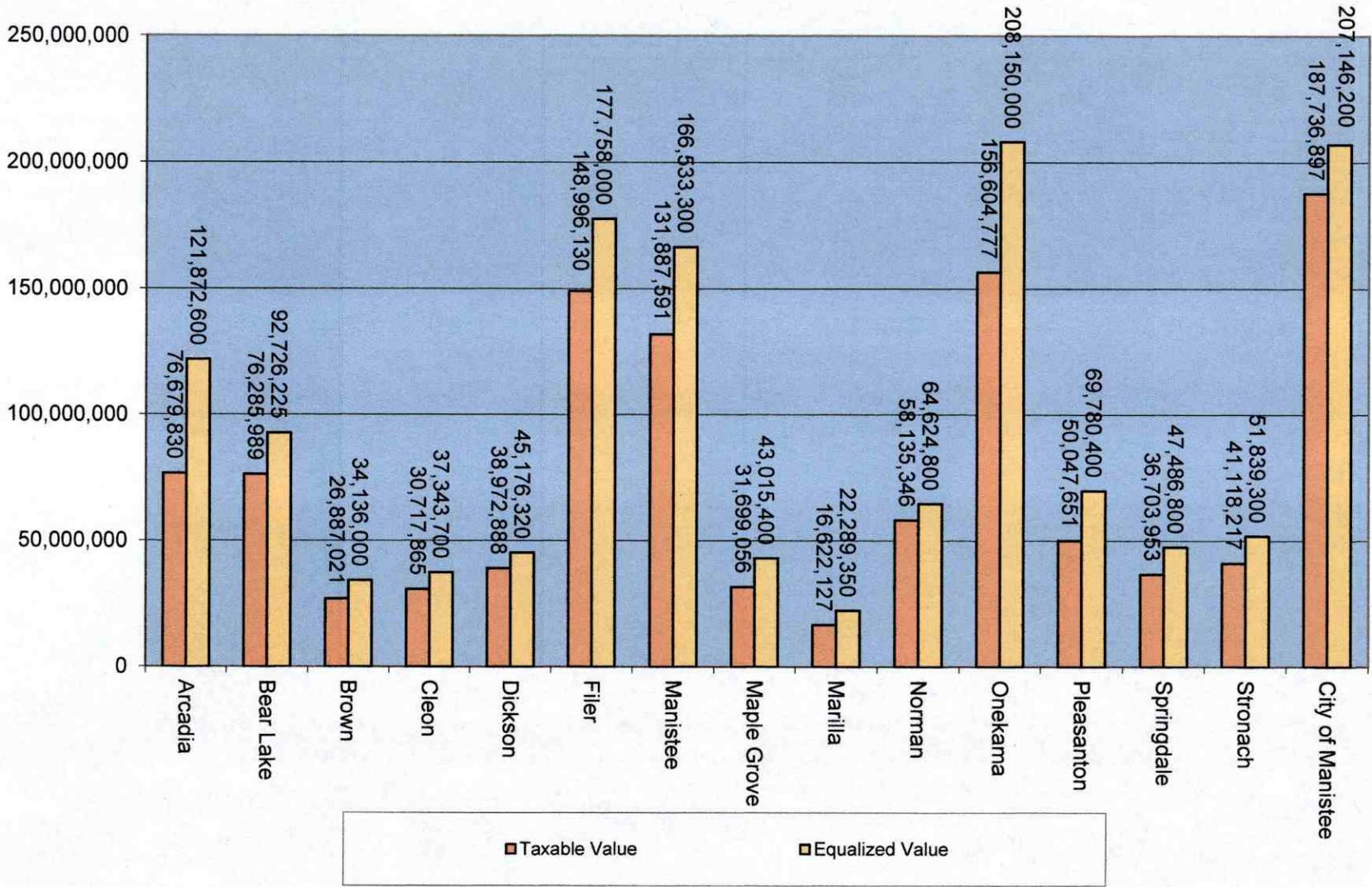
TOWNSHIP	ASSESSED VALUE	EQUALIZED VALUE	TAXABLE VALUE
ARCADIA	121,872,600	121,872,600	76,679,830
BEAR LAKE	92,726,225	92,726,225	76,285,989
BROWN	34,136,000	34,136,000	26,887,021
CLEON	37,343,700	37,343,700	30,717,865
DICKSON	45,176,320	45,176,320	38,972,888
FILER	177,758,000	177,758,000	148,996,130
MANISTEE	166,533,300	166,533,300	131,887,591
MAPLE GROVE	43,015,400	43,015,400	31,699,056
MARILLA	22,289,350	22,289,350	16,622,127
NORMAN	64,624,800	64,624,800	58,135,346
ONEKAMA	208,150,000	208,150,000	156,604,777
PLEASANTON	69,780,400	69,780,400	50,047,651
SPRINGDALE	47,486,800	47,486,800	36,703,953
STRONACH	51,839,300	51,839,300	41,118,217
CITY	207,146,200	207,146,200	187,736,897
COUNTY TOTAL	1,389,878,395	1,389,878,395	1,109,095,338

**MANISTEE COUNTY
TAXABLE VALUE HISTORY**

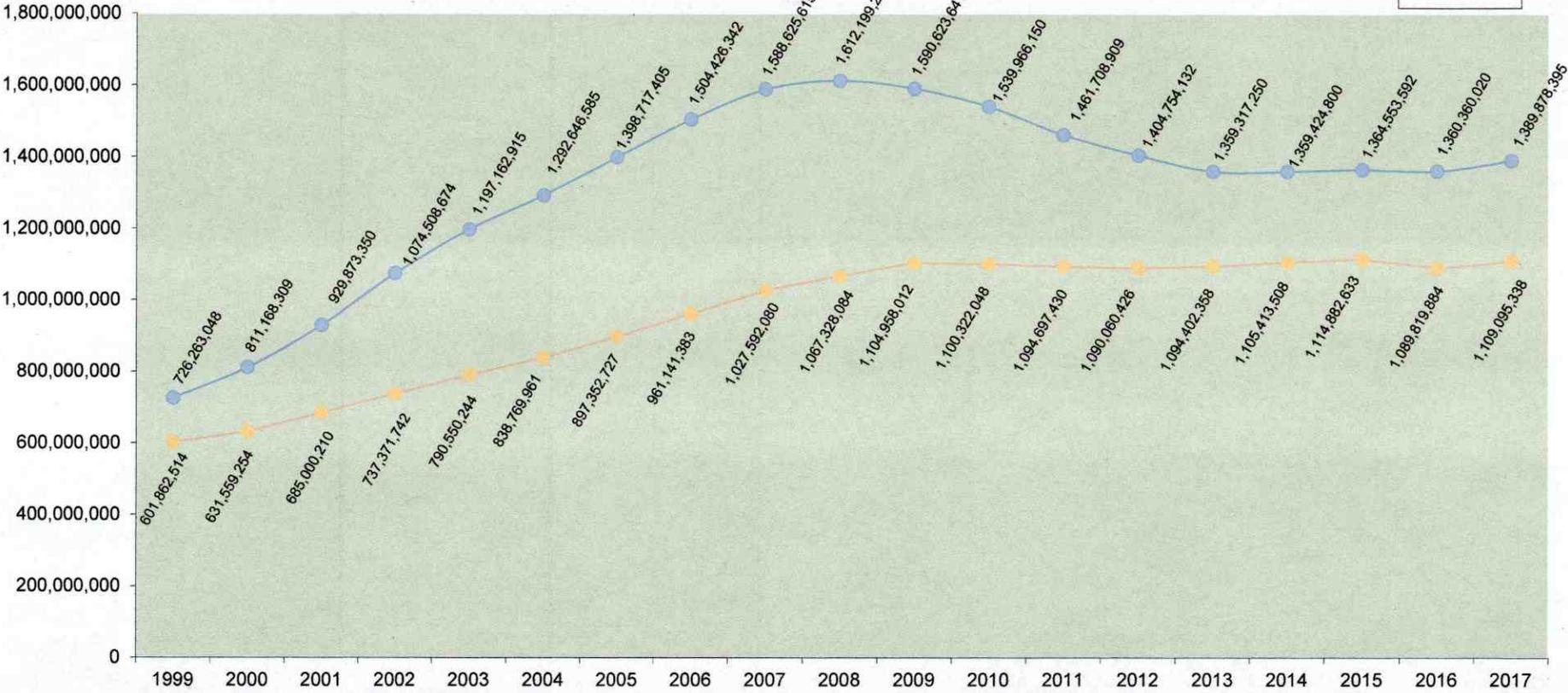
TOWNSHIP	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ARCADIA	52,442,368	56,529,842	59,049,689	62,063,663	63,336,279	64,436,116	65,813,037	64,202,761	66,179,625	67,982,686	68,518,120	76,679,830
BEAR LAKE	64,006,331	67,727,574	71,765,880	76,282,051	75,021,814	73,748,071	74,200,788	75,998,360	74,961,265	74,990,369	75,217,277	76,285,989
BROWN	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	26,887,021
CLEON	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	30,717,865
DICKSON	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	38,972,888
FILER	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	148,996,130
MANISTEE	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	131,887,591
MAPLE GROVE	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	31,699,056
MARILLA	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	16,622,127
NORMAN	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	58,135,346
ONEKAMA	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	156,604,777
PLEASANTON	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	50,047,651
SPRINGDALE	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	36,703,953
STRONACH	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	41,118,217
CITY	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	187,736,897
TOTAL	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	1,109,095,338



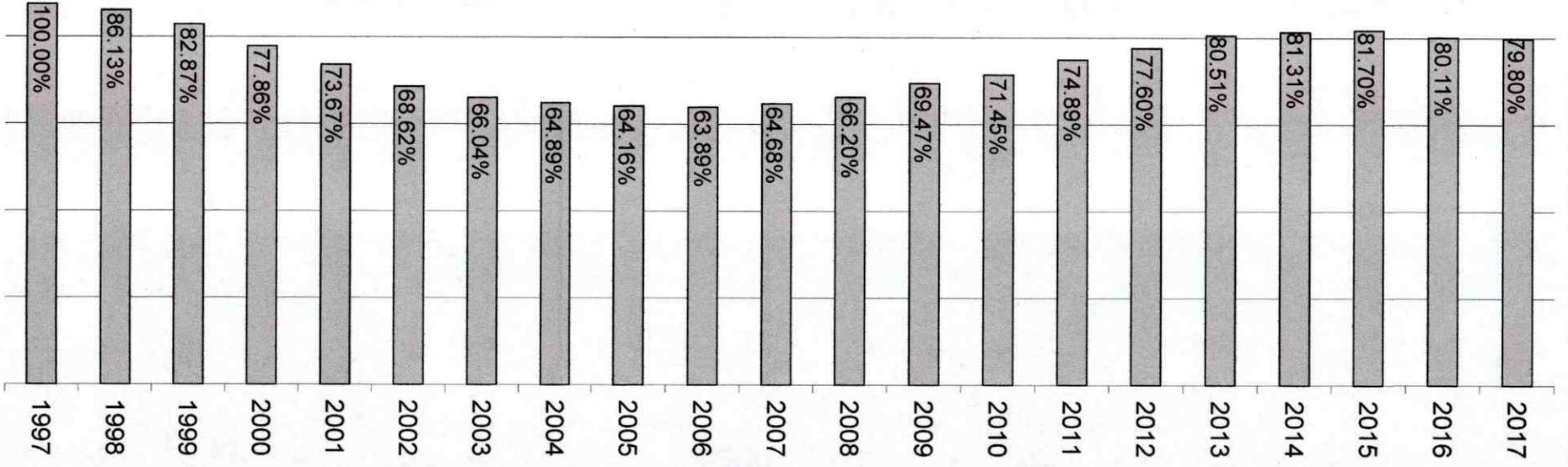
Equalized vs. Taxable Value for the Year 2017



Equalized vs Taxable by Year



County Taxable Value % of Equalized Value Comparison



**MANISTEE COUNTY
2017 Industrial Facilities Tax Roll
(Act 198 of 1974)**

Township	New Facilities Taxable Value			No	Total	SD
	Real	Personal				
Filer	1,100,000	3,431,600		2	4,531,600	51070
Cleon	133,767	36,500		3	170,267	10015
Springdale	144,900	0		2	144,900	10015
Stronach	1,051,400	3,142,100		10	4,193,500	51070
City of Manistee		52,300		1	52,300	51070
Totals	2,430,067	6,662,500		18	9,092,567	

**2017
Renaissance Zone Parcels
(Act 376 of 1996)**

Township	Taxable Value		SD
	No		
City of Manistee	4	3,670,256	51070
Totals	4	3,670,256	

**2017
DNR PILT PARCELS
(Act 513 of 2004)**

Township	No	Taxable Value	SD
Cleon	8	34,977	10015
Cleon	1	1,869	83070
Vill of Copemish	3	10,692	10015
Dickson	1	117,170	51045
Filer	1	30,653	51070
Manistee	20	1,027,031	51070
Manistee	2	140,764	51060
Vill Eastlake	3	101,921	51070
Maple Grove	8	82,437	51045
Pleasanton	2	53,906	51020
Pleasanton	1	18,906	51045
Springdale	19	744,705	10015
Springdale	6	565,761	51045
Stronach	2	85,317	51070
Stronach	1	5,193	51045
Totals	78	3,021,302	

**MANISTEE COUNTY 2017
Commercial Forest Reserve**

Township	School District	Number of Parcels	Acres
Arcadia	Onekama	1	80
Bear Lake	Bear Lake	4	248
Brown	KND	3	140
Cleon	Mesick	2	80
Maple Grove	KND	2	78
Marilla	KND	1	40
Marilla	Mesick	6	276
Norman	KND	2	80
Pleasanton	Bear Lake	1	48.59
Stronach	Mason Co Eastern	2	256.90
Stronach	KND	1	40.21
Totals		25	1367.70

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
2017 PARCEL COUNT**

TOWNSHIP	REAL PROPERTY						PERSONAL PROPERTY					TOTAL	TE
	100	200	300	400	500	600	250	350	450	550			
ARCADIA	50	30	0	993	0	0	22	1	0	1	1097	61	
BEAR LAKE	99	92	15	1455	0	0	116	4	0	246	2027	63	
BROWN	60	22	18	694	0	0	9	0	0	41	844	43	
CLEON	59	35	24	895	0	0	42	1	0	40	1096	54	
DICKSON	30	18	5	1073	0	0	31	0	0	4	1161	137	
FILER	0	85	55	1500	0	0	95	4	0	13	1752	56	
MANISTEE	57	136	28	2157	0	0	162	3	0	89	2632	150	
MAPLE GROVE	24	63	27	1270	0	0	34	0	0	37	1455	75	
MARILLA	60	0	4	395	0	0	7	0	0	12	478	30	
NORMAN	7	65	10	2275	0	0	73	0	0	4	2434	173	
ONEKAMA	58	77	2	2327	0	0	84	1	0	28	2577	175	
PLEASANTON	90	24	0	1022	0	0	37	2	0	34	1209	32	
SPRINGDALE	7	11	0	1057	0	0	24	0	0	79	1178	46	
STRONACH	0	13	25	863	0	0	34	3	0	11	949	102	
CITY	0	347	20	3188	0	0	292	10	0	7	3864	237	
TOTAL	601	1018	233	21164	0	0	1062	29	0	646	24753	1434	
VILLAGES													
BEAR LAKE	0	37	0	185	0	0	25	0	0	2	249	29	
COPEMISH	0	23	2	148	0	0	19	1	0	1	194	22	
EAST LAKE	0	12	2	319	0	0	5	0	0	3	341	26	
KALEVA	0	59	16	307	0	0	23	0	0	1	406	44	
ONEKAMA	0	55	0	377	0	0	48	0	0	4	484	45	
TOTAL	0	186	20	1336	0	0	120	1	0	11	1674	166	

(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 2017**

(Includes Tax Exempt Real & Personal Parcels)

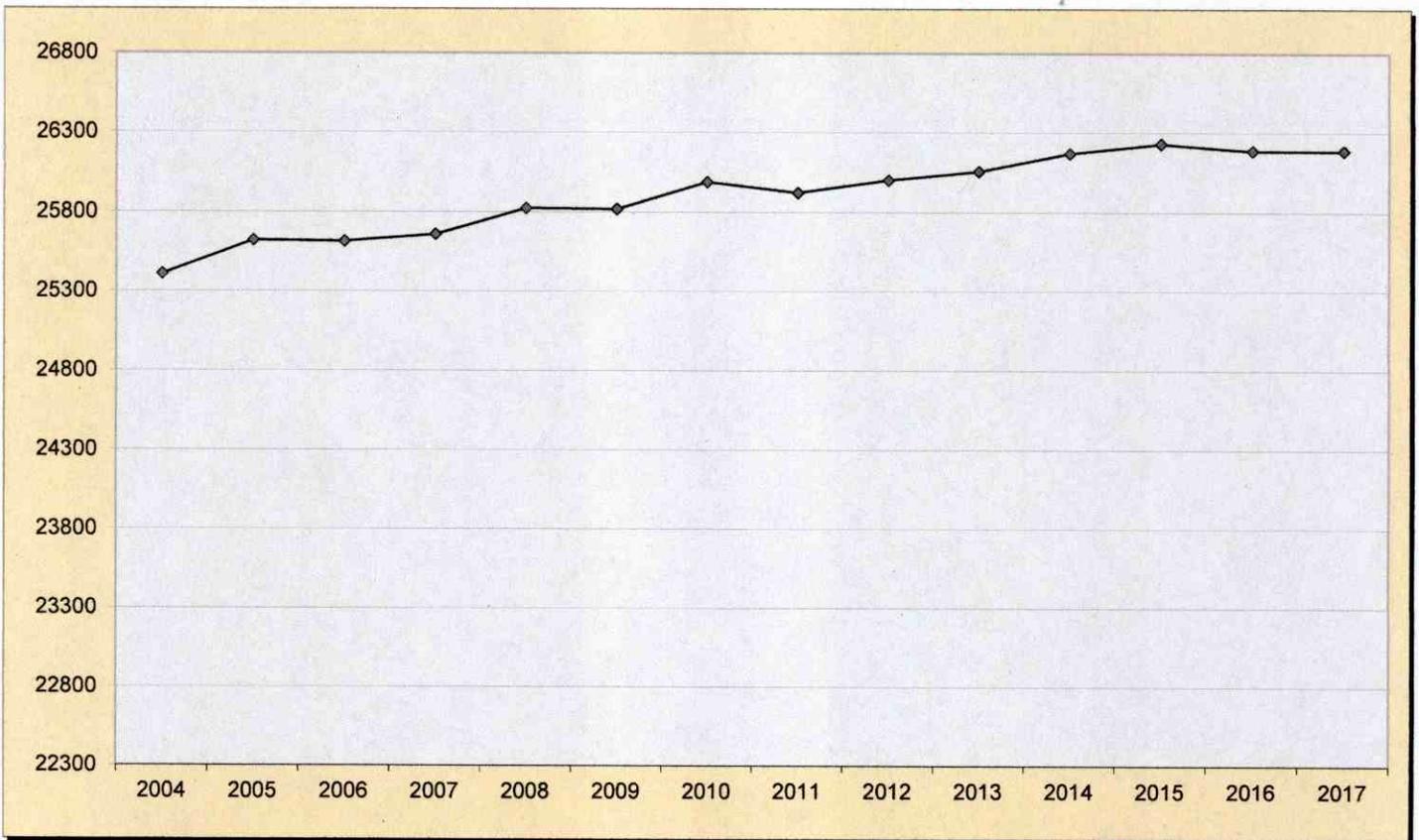
TOWNSHIP	51020	51045	51070	51060	10015	53021	83070	TOTAL
ARCADIA				1158				1158
BEAR LAKE	1495	168		427				2090
BROWN		407		480				887
CLEON					786		364	1150
DICKSON		1298						1298
FILER			1808					1808
MANISTEE			2158	624				2782
MAPLE GROVE		1530						1530
MARILLA		227			6		275	508
NORMAN		2607						2607
ONEKAMA				2752				2752
PLEASANTON	1175	21		3	42			1241
SPRINGDALE		89			1135			1224
STRONACH		579	452			20		1051
CITY			4101					4101
TOTAL	2670	6926	8519	5444	1969	20	639	26187

**SCHOOL DISTRICT
TAX EXEMPT-REAL & PERSONAL PARCELS
2017**

TOWNSHIP	51020	51045	51070	51060	10015	53021	83070	TOTAL
ARCADIA				61				61
BEAR LAKE	50	0		13				63
BROWN		34		9				43
CLEON					49		5	54
DICKSON		137						137
FILER			56					56
MANISTEE			142	8				150
MAPLE GROVE		75						75
MARILLA		12			0		18	30
NORMAN		173						173
ONEKAMA				175				175
PLEASANTON	28	1		0	3			32
SPRINGDALE		7			39			46
STRONACH		50	50			2		102
CITY			237					237
TOTAL	78	489	485	266	91	2	23	1434

MANISTEE COUNTY PARCEL COUNT HISTORY

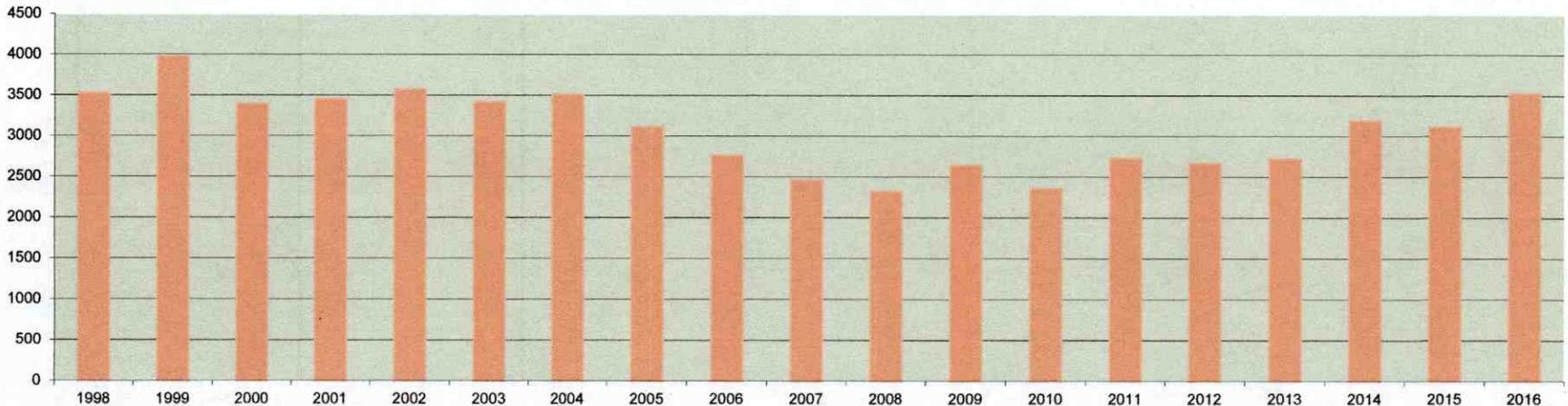
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
ARCADIA	1139	1148	1142	1139	1145	1157	1160	1167	1169	1175	1170	1167	1161	1158
BEAR LAKE	1853	1878	1907	1922	1937	1917	1937	1947	1979	1976	2062	2075	2080	2090
BROWN	859	869	854	861	862	867	867	874	874	880	874	889	887	887
CLEON	1110	1122	1105	1111	1120	1118	1152	1141	1152	1154	1153	1147	1140	1150
DICKSON	1276	1288	1297	1300	1299	1290	1322	1290	1291	1293	1305	1300	1298	1298
FILER	1770	1790	1789	1781	1816	1813	1827	1825	1801	1800	1801	1813	1812	1808
MANISTEE	2680	2725	2706	2728	2752	2748	2721	2723	2759	2791	2769	2782	2777	2782
MAPLE GROVE	1475	1479	1487	1483	1491	1510	1535	1517	1514	1512	1507	1504	1526	1530
MARILLA	492	498	504	505	503	505	513	505	506	503	509	509	505	508
NORMAN	2558	2576	2579	2556	2566	2559	2581	2573	2574	2587	2613	2608	2612	2607
ONEKAMA	2679	2679	2686	2697	2699	2703	2707	2694	2711	2716	2730	2741	2750	2752
PLEASANTON	1160	1184	1190	1198	1194	1195	1222	1227	1220	1221	1224	1229	1234	1241
SPRINGDALE	1097	1111	1116	1137	1160	1164	1190	1189	1223	1235	1239	1246	1246	1224
STRONACH	1043	1045	1043	1048	1054	1048	1059	1060	1051	1046	1051	1049	1050	1051
CITY OF MANISTEE	4218	4230	4211	4193	4226	4224	4197	4189	4178	4168	4163	4172	4110	4101
TOTAL	25409	25622	25616	25659	25824	25818	25990	25921	26002	26057	26170	26231	26188	26187



MANISTEE COUNTY
NUMBER OF DEEDS PROCESSED

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
ARCADIA	151	200	165	130	197	176	158	100	117	96	102	98	89	100	80	109	136	119	150
BEAR LAKE	242	291	272	238	240	248	276	238	229	174	176	194	199	211	209	217	215	242	285
BROWN	130	159	88	87	93	124	130	63	87	87	66	65	76	65	46	63	110	88	129
CLEON	181	191	174	158	207	158	221	134	160	152	161	176	117	133	143	140	109	96	174
DICKSON	174	202	183	164	197	136	151	156	131	107	111	118	140	148	126	114	138	162	135
FILER	200	270	181	174	216	192	204	194	156	167	152	160	157	153	188	173	189	219	249
MANISTEE	260	317	279	361	329	308	301	310	280	291	195	193	191	237	309	213	339	287	306
MAPLE GROVE	252	267	251	225	190	221	215	195	189	170	148	155	144	183	183	149	224	270	217
MARILLA	67	90	88	75	64	112	59	63	60	29	66	39	56	53	53	63	74	81	70
NORMAN	370	369	288	323	354	307	367	338	247	219	223	216	224	257	264	260	344	364	308
ONEKAMA	365	377	305	402	475	476	408	333	280	232	232	362	221	265	262	339	361	330	444
PLEASANTON	119	173	138	146	151	176	146	109	129	124	136	81	86	140	121	144	176	126	257
SPRINGDALE	136	155	141	172	166	182	129	126	192	144	108	125	188	113	131	140	168	171	135
STRONACH	156	122	94	121	154	107	119	80	94	64	84	75	69	95	82	119	107	112	134
CITY OF MANISTEE																			
1ST DISTRICT	53	140	71	82	68	55	50	80	57	78	28	130	18	47	47	78	53	62	52
2ND DISTRICT	262	196	354	247	121	129	137	175	116	63	72	151	98	199	107	141	113	93	128
3RD DISTRICT	143	171	113	95	122	113	148	167	85	97	72	88	84	133	102	84	103	82	96
4TH DISTRICT	47	48	41	49	37	37	38	30	18	22	19	47	31	24	26	27	24	17	25
5TH DISTRICT	81	79	40	42	63	44	83	62	34	48	48	41	50	38	43	45	56	42	79
6TH DISTRICT	79	72	81	97	89	63	111	83	64	53	70	81	81	71	83	75	94	74	101
7TH DISTRICT	58	94	51	66	41	58	65	80	40	52	57	50	43	69	68	32	59	79	59
CITY TOTALS	723	800	751	678	541	499	632	677	414	413	366	588	405	581	476	482	502	449	540
COUNTY TOTALS	3526	3983	3398	3454	3574	3422	3516	3116	2765	2469	2326	2645	2362	2734	2673	2725	3192	3116	3533

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



MANISTEE COUNTY VALUE (1997-2017)

Inflation Rate	Year	SEV	SEV % Change	Taxable Value	Taxable Value % Change
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%
-3.0%	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%

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

2017 Capped Value=(2016 Taxable Value-Losses) x 1.009 + Additions



EQUALIZATION DEPARTMENT

Manistee County Courthouse

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

2017 TOP TEN PROPERTY OWNERS BY TAXABLE VALUE

	NAME	TAXABLE VALUE
1.	CONSUMERS	35,122,824
2.	T.E.S. FILER CITY	26,203,716
3.	PACKAGING CORPORATION OF AMERICA	14,342,675
4.	METC LLC	9,551,200
5.	MEIJER/MEIJER REALTY COMPANY	8,270,664
6.	MARTIN MARIETTA	7,566,882
7.	DTE GAS COMPANY	5,912,300
8.	MORTON INTERNATIONAL	4,635,256
9.	ARCADIA BLUFFS	4,435,702
10.	AMERICAN MATERIALS	3,938,373