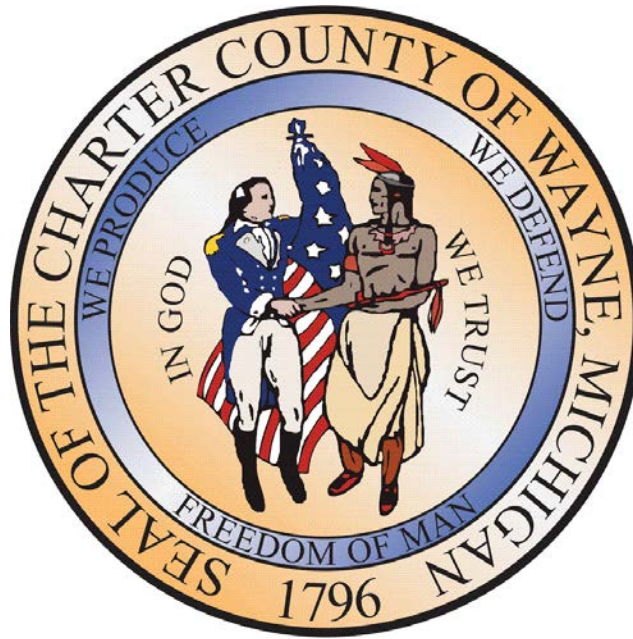


Charter County of Wayne, Michigan 2025 Equalization Report



Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan

**Prepared for the:
Wayne County Commission**

**Prepared by:
Scott T. Vandemergel, MMAO (4)
Director of Assessment and Equalization**

**Date of Report:
May 1, 2025**

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Warren C. Evans
Wayne County Executive

May 1, 2025

The Honorable Alisha R. Bell
Chair
Wayne County Commission
Charter County of Wayne, Michigan
Guardian Building
500 Griswold Street, Seventh Floor
Detroit, Michigan 48226

Re: ***2025 Equalization Report: Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan***

Dear Commission Chair Bell:

In accordance with the provisions of the General Property Tax Act (the "GPTA") of the State of Michigan, the Wayne County Division of Assessment and Equalization ("the Division") submits herewith the *2025 Equalization Report: Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan* for review by the Wayne County Commission and for its use in consideration of a resolution to adopt 2025 county equalization of assessments of all taxable property located within Wayne County.

The GPTA requires two primary responsibilities of county boards of commissioners in matters concerning property assessment, equalization, and taxation: the county equalization of assessments and the apportionment of local tax rates. The first responsibility of county equalization of assessments of all taxable property is performed at the Equalization Meeting held in the month of April of each year (MCL 211.34). The second responsibility of apportionment, or certification or spread of all tax rates upon said taxable property in order to levy taxes and raise funds for authorized purposes, is performed at the Apportionment Meeting held in the month of October of each year (MCL 211.37).

The GPTA provided for the establishment of a department to survey assessments and assist the county board of commissioners in performance of its statutory equalization and apportionment duties. The Division functions as a technical advisor to the Committee on Ways and Means, acting under its supervision in the financial analysis and reporting of property assessment- and taxation-related matters.

The Division reports that the assessment rolls of the several townships and cities in Wayne County have been examined for the purpose of determining any adjustments that may be required for county equalization of assessments. The Division recommends to the Commission that all values be equalized as assessed for 2025, with the indicated application of county equalization factors of 1.0000 to all equalized classes of property within all local units of government.

The total recommended county equalized value and total taxable value based on total recommended county equalized value for Wayne County for current tax year 2025 and as compared to prior tax year 2024 are summarized below:

Wayne County	2024	2025	Value Change	% Change
Assessed Value	\$80,249,486,950	\$86,378,343,802	\$6,128,856,852	7.64%
Recommended County Equalized Value	\$80,249,486,950	\$86,378,343,802	\$6,128,856,852	7.64%
Taxable Value based on County Equalized Value	\$55,562,674,558	\$58,606,783,551	\$3,044,108,993	5.48%

A table presenting year-over-year equalized values and taxable values, along with associated percentage change amounts, for each of the 43 local units of government has been brought forward in duplicate form from the comparison section of the report. This information follows as an executive summary for the reference of each Wayne County Commissioner in noting the changes in the overall valuations and tax bases for the communities comprising his or her district.

Based upon the foregoing discussion, it is hereby recommended that the proposed 2025 county equalized valuations as summarized and presented upon the attached Form 3127 – *Certification of Recommended County Equalized Values by Equalization Director* report, Form L-4024/608 – *Personal and Real Property Totals (Statement of Acreage and Valuation)* report, and Form L-4046/2795 – *Taxable Valuations, Wayne County (Statement of Taxable Valuation)* report, as assembled with various supporting schedules and altogether comprising the *2025 Equalization Report: Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan*, be received, reviewed, and adopted by resolution of the Wayne County Commission as the 2025 county equalized valuations for the Charter County of Wayne, Michigan, and that the Commission Chair, Clerk of the Commission, and Director of Assessment and Equalization be authorized to affix their signatures as certification upon the statement of acreage and valuation.

Respectfully submitted,



Scott T. Vandemergel, MMAO (4)
Director of Assessment and Equalization

Charter County of Wayne, Michigan
Executive Summary: Comparison of Valuations by Local Unit of Government - Total Real and Personal Property
Prior Tax Year 2024 vs. Current Tax Year 2025

Local Unit of Government	State Equalized Value			Taxable Value		
	2024	2025	Percentage Change	2024	2025	Percentage Change
<u>Townships</u>						
Brownstown Township	1,777,512,200	1,908,080,850	7.35%	1,346,126,710	1,407,260,952	4.54%
Canton Township	7,130,059,400	7,663,173,010	7.48%	5,535,665,644	5,824,699,814	5.22%
Grosse Isle Township	968,617,506	1,035,008,316	6.85%	786,176,813	819,957,698	4.30%
Huron Township	1,025,264,050	1,099,872,350	7.28%	783,432,298	819,031,567	4.54%
Northville Township	3,469,715,871	3,745,013,439	7.93%	2,875,249,590	3,012,479,451	4.77%
Plymouth Township	2,875,908,300	3,059,774,850	6.39%	2,319,481,110	2,409,281,851	3.87%
Redford Township	1,887,188,850	2,051,789,610	8.72%	1,148,576,062	1,225,998,577	6.74%
Sumpter Township	621,191,870	654,125,063	5.30%	450,604,560	472,722,306	4.91%
Van Buren Township	1,896,464,722	2,024,976,800	6.78%	1,455,501,410	1,537,326,098	5.62%
<u>Cities</u>						
Allen Park	1,459,485,300	1,532,033,000	4.97%	1,024,206,413	1,054,498,765	2.96%
Belleville	177,804,600	190,893,300	7.36%	130,081,865	135,774,546	4.38%
Dearborn	5,602,003,300	6,185,237,650	10.41%	4,058,688,089	4,472,106,072	10.19%
Dearborn Heights	2,694,395,871	2,944,287,532	9.27%	1,772,891,055	1,876,873,185	5.87%
Detroit	16,807,716,384	18,091,168,799	7.64%	8,889,357,685	9,347,338,694	5.15%
Ecorse	181,250,800	197,577,500	9.01%	116,315,236	122,403,152	5.23%
Flat Rock	487,574,531	505,530,350	3.68%	374,417,479	391,172,993	4.48%
Garden City	1,115,348,058	1,210,858,152	8.56%	715,183,512	756,679,115	5.80%
Gibraltar	245,230,350	261,613,900	6.68%	177,340,724	186,254,500	5.03%
Grosse Pointe	618,015,050	647,708,000	4.80%	467,540,426	490,472,878	4.90%
Grosse Pointe Farms	1,307,591,800	1,392,877,800	6.52%	1,007,199,027	1,050,650,776	4.31%
Grosse Pointe Park	1,070,815,030	1,141,899,600	6.64%	800,118,328	833,672,397	4.19%
Grosse Pointe Shores	464,649,220	490,102,500	5.48%	351,199,842	370,144,462	5.39%
Grosse Pointe Woods	1,282,697,845	1,350,370,595	5.28%	920,619,179	960,991,170	4.39%
Hamtramck	566,720,650	636,752,831	12.36%	299,638,244	320,815,652	7.07%
Harper Woods	458,674,297	490,305,084	6.90%	287,020,921	302,452,001	5.38%
Highland Park	227,264,780	252,378,688	11.05%	148,976,532	166,474,153	11.75%
Inkster	460,646,987	556,381,440	20.78%	280,544,384	311,248,472	10.94%
Lincoln Park	1,147,010,067	1,267,610,363	10.51%	751,616,657	797,769,737	6.14%
Livonia	7,057,081,780	7,489,400,700	6.13%	5,369,160,686	5,587,992,490	4.08%
Melvindale	431,248,763	500,919,700	16.16%	331,989,539	374,657,057	12.85%
Northville	445,771,500	469,845,580	5.40%	325,443,447	342,330,544	5.19%
Plymouth	1,009,758,000	1,067,358,300	5.70%	778,201,340	822,717,470	5.72%
River Rouge	181,122,950	190,510,705	5.18%	135,832,371	134,168,198	-1.23%
Riverview	534,836,245	583,681,238	9.13%	415,951,157	446,985,083	7.46%
Rockwood	134,868,322	144,833,825	7.39%	99,035,433	103,057,720	4.06%
Romulus	1,827,654,500	1,955,776,600	7.01%	1,362,333,464	1,440,109,103	5.71%
Southgate	1,243,619,756	1,325,638,478	6.60%	897,481,983	935,203,135	4.20%
Taylor	2,536,420,945	2,741,383,610	8.08%	1,724,684,407	1,831,074,365	6.17%
Trenton	966,785,600	1,071,140,638	10.79%	747,924,011	805,484,885	7.70%
Wayne	632,282,000	681,861,113	7.84%	460,599,195	491,052,768	6.61%
Westland	3,363,987,000	3,600,733,143	7.04%	2,301,024,806	2,419,714,054	5.16%
Woodhaven	791,829,500	827,976,900	4.57%	604,702,958	627,351,760	3.75%
Wyandotte	1,065,402,400	1,139,881,900	6.99%	734,539,966	768,333,885	4.60%
Totals for Wayne County	\$ 80,249,486,950	\$ 86,378,343,802	7.64%	\$ 55,562,674,558	\$ 58,606,783,551	5.48%

Certification of Recommended County Equalized Values by Equalization Director

This form is issued under the authority of MCL 211.148. Filing is mandatory

TO: State Tax Commission

FROM: Equalization Director of **Wayne County**

RE: State Assessor Certification of Preparer of the required Recommended
County Equalized Valuations for **Wayne County** for the year **2025**

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by the Michigan Compiled Laws 211.10d and the rules of the State Tax Commission.

The State Tax Commission requires a **Michigan Master Assessing Officer (4)** assessor certification for this county.

I am certified as a **Michigan Master Assessing Officer (4)** by the State Tax Commission.

The following are the total recommended County Equalized valuations for each separately equalized class of property in **Wayne County**:

Agricultural	<u>34,199,100</u>	Timber-Cutover	<u>0</u>
Commercial	<u>15,270,049,789</u>	Developmental	<u>0</u>
Industrial	<u>4,833,173,831</u>	Total Real Property	<u>81,278,693,479</u>
Residential	<u>61,141,270,759</u>	Personal Property	<u>5,099,650,323</u>
		Total Real and Personal Property	<u>86,378,343,802</u>

Please mail this form to the address below within fifteen days of submission of the recommended County Equalized Valuations to the County Board of Commissioners.

Michigan Department of Treasury
Assessment and Certification Division
Local Assessment Review
P.O. Box 30790
Lansing, Michigan 48909

Signature of Equalization Director



Date

May 1, 2025

RESOLUTION
No. 2025-XXX

By Commissioner Jonathan C. Kinloch, Chair, Committee on Ways and Means

WHEREAS, under the supervision of the Committee on Ways and Means, the Division of Assessment and Equalization has examined the assessment rolls of the several townships and cities within the Charter County of Wayne, Michigan to ascertain whether the real and personal property in the respective townships and cities has been equally and uniformly assessed at 50% of true cash value; and

WHEREAS, the Director of Assessment and Equalization has presented to the Committee on Ways and Means the *2025 Equalization Report: Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan*; and

WHEREAS, the *2025 Equalization Report: Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan* presents a summation report on the foregoing examination and provides a recommendation for the 2025 county equalization of values, a process that adds to or deducts from the assessed valuation of the property in the several townships and cities an amount that will, in the judgment of the Wayne County Commission, produce a sum representing the appropriate true cash value thereof; and

WHEREAS, the Committee on Ways and Means has reviewed the findings of the Director of Assessment and Equalization and has conducted a hearing to consider all objections to the county equalization process by any local assessing officer or other local or school official so aggrieved.

NOW, THEREFORE BE IT RESOLVED, by the Wayne County Commission, this 1st day of May 2025, that approval be, and is hereby, granted to approve the submission of the *2025 Equalization Report: Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan*; and

BE IT FURTHER RESOLVED, that pursuant to the aggregation of values contained within the *2025 Equalization Report: Report of Certified Assessed Values, Equalized Values, and Taxable Values for All Local Units of Government in the Charter County of Wayne, Michigan*, the Wayne County Commission adopts the 2025 county equalization of values as summarized on the statement of acreage and valuation contained therein and authorizes its certification by the Commission Chair, Clerk of the Commission, and the Director of Assessment and Equalization, as provided by statute; and

BE IT FURTHER RESOLVED, that this direction and action shall be entered in full upon the records of the proceedings of the Wayne County Commission and shall be final as to the 2025 county equalization of values, except if there is a change made in the equalization of Wayne County by the State Board of Equalization in the manner provided by law.

[*2025 Equalization Report* on file; item no. 2025-34-002]

Personal and Real Property - TOTALS

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

Page 1 of 10**L-4024**Wayne **COUNTY**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
Allen Park City	4,572.00	1,450,465,000	1,450,465,000	81,568,000	81,568,000	1,532,033,000	1,532,033,000
Belleville City	744.00	182,093,900	182,093,900	8,799,400	8,799,400	190,893,300	190,893,300
Brownstown Township	14,573.00	1,852,084,250	1,852,084,250	55,996,600	55,996,600	1,908,080,850	1,908,080,850
Canton Township	23,117.00	7,476,668,310	7,476,668,310	186,504,700	186,504,700	7,663,173,010	7,663,173,010
Dearborn City	15,664.00	5,790,727,350	5,790,727,350	394,510,300	394,510,300	6,185,237,650	6,185,237,650
Dearborn Heights City	7,732.00	2,867,512,632	2,867,512,632	76,774,900	76,774,900	2,944,287,532	2,944,287,532
Detroit City	89,350.00	16,124,152,499	16,124,152,499	1,967,016,300	1,967,016,300	18,091,168,799	18,091,168,799
Ecorse City	1,754.00	182,428,800	182,428,800	15,148,700	15,148,700	197,577,500	197,577,500
Flat Rock City	4,269.00	488,426,350	488,426,350	17,104,000	17,104,000	505,530,350	505,530,350
Garden City	3,757.00	1,180,097,852	1,180,097,852	30,760,300	30,760,300	1,210,858,152	1,210,858,152
Gibraltar City	2,784.00	257,013,400	257,013,400	4,600,500	4,600,500	261,613,900	261,613,900
Grosse Ile Township	6,682.00	1,022,814,816	1,022,814,816	12,193,500	12,193,500	1,035,008,316	1,035,008,316
Grosse Pointe City	845.00	636,906,500	636,906,500	10,801,500	10,801,500	647,708,000	647,708,000
Grosse Pointe Farms City	2,042.00	1,373,417,100	1,373,417,100	19,460,700	19,460,700	1,392,877,800	1,392,877,800
Grosse Pointe Park City	1,734.00	1,126,027,100	1,126,027,100	15,872,500	15,872,500	1,141,899,600	1,141,899,600
Grosse Pointe Shores City	1,101.00	485,222,800	485,222,800	4,879,700	4,879,700	490,102,500	490,102,500
Grosse Pointe Woods City	2,131.00	1,328,828,195	1,328,828,195	21,542,400	21,542,400	1,350,370,595	1,350,370,595
Hamtramck City	1,338.00	596,544,931	596,544,931	40,207,900	40,207,900	636,752,831	636,752,831
Totals for County							

Personal and Real Totals

Personal and Real Property - TOTALS

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

Page 2 of 10**L-4024**Wayne **COUNTY**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
Harper Woods City	1,683.00	471,944,284	471,944,284	18,360,800	18,360,800	490,305,084	490,305,084
Highland Park City	1,894.00	212,163,758	212,163,758	40,214,930	40,214,930	252,378,688	252,378,688
Huron Township	22,950.00	1,039,785,450	1,039,785,450	60,086,900	60,086,900	1,099,872,350	1,099,872,350
Inkster City	4,019.00	528,921,240	528,921,240	27,460,200	27,460,200	556,381,440	556,381,440
Lincoln Park City	3,795.00	1,212,351,063	1,212,351,063	55,259,300	55,259,300	1,267,610,363	1,267,610,363
Livonia City	22,950.00	7,175,750,700	7,175,750,700	313,650,000	313,650,000	7,489,400,700	7,489,400,700
Melvindale City	1,741.00	344,484,200	344,484,200	156,435,500	156,435,500	500,919,700	500,919,700
Northville City	769.00	455,049,700	455,049,700	14,795,880	14,795,880	469,845,580	469,845,580
Northville Township	10,643.00	3,662,192,839	3,662,192,839	82,820,600	82,820,600	3,745,013,439	3,745,013,439
Plymouth City	1,427.00	1,042,856,000	1,042,856,000	24,502,300	24,502,300	1,067,358,300	1,067,358,300
Plymouth Township	10,189.00	2,941,639,950	2,941,639,950	118,134,900	118,134,900	3,059,774,850	3,059,774,850
Redford Township	7,200.00	1,958,561,110	1,958,561,110	93,228,500	93,228,500	2,051,789,610	2,051,789,610
River Rouge City	1,549.00	140,651,105	140,651,105	49,859,600	49,859,600	190,510,705	190,510,705
Riverview City	2,842.00	532,609,538	532,609,538	51,071,700	51,071,700	583,681,238	583,681,238
Rockwood City	1,728.00	139,728,325	139,728,325	5,105,500	5,105,500	144,833,825	144,833,825
Romulus City	23,066.00	1,724,703,900	1,724,703,900	231,072,700	231,072,700	1,955,776,600	1,955,776,600
Southgate City	4,378.00	1,283,140,178	1,283,140,178	42,498,300	42,498,300	1,325,638,478	1,325,638,478
Sumpter Township	23,974.00	538,810,063	538,810,063	115,315,000	115,315,000	654,125,063	654,125,063
Totals for County							

Personal and Real Totals

Personal and Real Property - TOTALS

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

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L-4024

Wayne **COUNTY**

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
Taylor City	15,123.00	2,587,248,010	2,587,248,010	154,135,600	154,135,600	2,741,383,610	2,741,383,610
Trenton City	4,704.00	992,650,838	992,650,838	78,489,800	78,489,800	1,071,140,638	1,071,140,638
Van Buren Township	23,013.00	1,878,047,000	1,878,047,000	146,929,800	146,929,800	2,024,976,800	2,024,976,800
Wayne City	3,846.00	628,299,600	628,299,600	53,561,513	53,561,513	681,861,113	681,861,113
Westland City	13,069.00	3,482,350,043	3,482,350,043	118,383,100	118,383,100	3,600,733,143	3,600,733,143
Woodhaven City	4,192.00	768,602,800	768,602,800	59,374,100	59,374,100	827,976,900	827,976,900
Wyandotte City	3,546.00	1,114,720,000	1,114,720,000	25,161,900	25,161,900	1,139,881,900	1,139,881,900
Totals for County	398,479.00	81,278,693,479	81,278,693,479	5,099,650,323	5,099,650,323	86,378,343,802	86,378,343,802

Equalized Valuations - REALPage 4 of 10**L-4024**Wayne **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
Allen Park City		179,145,200	78,976,200	1,192,343,600			1,450,465,000
Belleville City		40,852,000	3,471,200	137,770,700			182,093,900
Brownstown Township		185,436,500	125,939,000	1,540,708,750			1,852,084,250
Canton Township		907,842,000	329,680,100	6,239,146,210			7,476,668,310
Dearborn City		1,491,319,200	365,309,100	3,934,099,050			5,790,727,350
Dearborn Heights City		205,467,950	17,189,500	2,644,855,182			2,867,512,632
Detroit City		6,630,274,199	1,038,523,600	8,455,354,700			16,124,152,499
Ecorse City		22,929,600	26,914,500	132,584,700			182,428,800
Flat Rock City		61,642,000	52,993,900	373,790,450			488,426,350
Garden City		101,256,600	10,499,800	1,068,341,452			1,180,097,852
Gibraltar City		19,285,200	13,726,600	224,001,600			257,013,400
Grosse Ile Township	1,486,000	25,449,300		995,879,516			1,022,814,816
Grosse Pointe City		54,803,900		582,102,600			636,906,500
Grosse Pointe Farms City		59,268,400		1,314,148,700			1,373,417,100
Grosse Pointe Park City		20,516,500		1,105,510,600			1,126,027,100
Grosse Pointe Shores City		4,649,600		480,573,200			485,222,800
Grosse Pointe Woods City		94,106,000	118,000	1,234,604,195			1,328,828,195
Hamtramck City		60,403,100	22,958,731	513,183,100			596,544,931
Totals for County							

Equalized Valuations - REALPage 5 of 10**L-4024**Wayne **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
Harper Woods City		42,603,600	100,300	429,240,384			471,944,284
Highland Park City		41,748,500	38,754,600	131,660,658			212,163,758
Huron Township	9,135,900	54,225,000	131,592,100	844,832,450			1,039,785,450
Inkster City		72,062,000	10,856,500	446,002,740			528,921,240
Lincoln Park City		149,536,800	1,958,800	1,060,855,463			1,212,351,063
Livonia City		1,159,691,100	356,490,100	5,659,569,500			7,175,750,700
Melvindale City		41,431,500	36,138,800	266,913,900			344,484,200
Northville City		70,823,900	2,933,700	381,292,100			455,049,700
Northville Township		334,457,200	60,228,400	3,267,507,239			3,662,192,839
Plymouth City		163,422,500	25,136,500	854,297,000			1,042,856,000
Plymouth Township		230,757,700	405,248,900	2,305,633,350			2,941,639,950
Redford Township		148,569,400	84,779,500	1,725,212,210			1,958,561,110
River Rouge City		10,165,900	26,425,000	104,060,205			140,651,105
Riverview City		66,423,200	17,310,400	448,875,938			532,609,538
Rockwood City		11,879,140	7,278,900	120,570,285			139,728,325
Romulus City		302,773,500	645,913,400	776,017,000			1,724,703,900
Southgate City		267,749,600	13,699,300	1,001,691,278			1,283,140,178
Sumpter Township	16,658,900	23,028,600	17,178,600	481,943,963			538,810,063
Totals for County							

Equalized Valuations - REALPage 6 of 10**L-4024**Wayne **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
Taylor City		483,330,100	256,449,300	1,847,468,610			2,587,248,010
Trenton City		103,616,900	58,782,700	830,251,238			992,650,838
Van Buren Township	6,918,300	255,232,100	284,352,900	1,331,543,700			1,878,047,000
Wayne City		104,381,000	77,514,300	446,404,300			628,299,600
Westland City		674,968,200	80,202,100	2,727,179,743			3,482,350,043
Woodhaven City		175,585,800	62,135,400	530,881,600			768,602,800
Wyandotte City		116,939,300	45,413,100	952,367,600			1,114,720,000
Totals for County	34,199,100	15,270,049,789	4,833,173,831	61,141,270,759	0	0	81,278,693,479

Assessed Valuations - REALPage 7 of 10**L-4024**Wayne **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
Allen Park City		179,145,200	78,976,200	1,192,343,600			1,450,465,000
Belleville City		40,852,000	3,471,200	137,770,700			182,093,900
Brownstown Township		185,436,500	125,939,000	1,540,708,750			1,852,084,250
Canton Township		907,842,000	329,680,100	6,239,146,210			7,476,668,310
Dearborn City		1,491,319,200	365,309,100	3,934,099,050			5,790,727,350
Dearborn Heights City		205,467,950	17,189,500	2,644,855,182			2,867,512,632
Detroit City		6,630,274,199	1,038,523,600	8,455,354,700			16,124,152,499
Ecorse City		22,929,600	26,914,500	132,584,700			182,428,800
Flat Rock City		61,642,000	52,993,900	373,790,450			488,426,350
Garden City		101,256,600	10,499,800	1,068,341,452			1,180,097,852
Gibraltar City		19,285,200	13,726,600	224,001,600			257,013,400
Grosse Ile Township	1,486,000	25,449,300		995,879,516			1,022,814,816
Grosse Pointe City		54,803,900		582,102,600			636,906,500
Grosse Pointe Farms City		59,268,400		1,314,148,700			1,373,417,100
Grosse Pointe Park City		20,516,500		1,105,510,600			1,126,027,100
Grosse Pointe Shores City		4,649,600		480,573,200			485,222,800
Grosse Pointe Woods City		94,106,000	118,000	1,234,604,195			1,328,828,195
Hamtramck City		60,403,100	22,958,731	513,183,100			596,544,931
Totals for County							

Real Property Assessed

Assessed Valuations - REALPage 8 of 10**L-4024**Wayne **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
Harper Woods City		42,603,600	100,300	429,240,384			471,944,284
Highland Park City		41,748,500	38,754,600	131,660,658			212,163,758
Huron Township	9,135,900	54,225,000	131,592,100	844,832,450			1,039,785,450
Inkster City		72,062,000	10,856,500	446,002,740			528,921,240
Lincoln Park City		149,536,800	1,958,800	1,060,855,463			1,212,351,063
Livonia City		1,159,691,100	356,490,100	5,659,569,500			7,175,750,700
Melvindale City		41,431,500	36,138,800	266,913,900			344,484,200
Northville City		70,823,900	2,933,700	381,292,100			455,049,700
Northville Township		334,457,200	60,228,400	3,267,507,239			3,662,192,839
Plymouth City		163,422,500	25,136,500	854,297,000			1,042,856,000
Plymouth Township		230,757,700	405,248,900	2,305,633,350			2,941,639,950
Redford Township		148,569,400	84,779,500	1,725,212,210			1,958,561,110
River Rouge City		10,165,900	26,425,000	104,060,205			140,651,105
Riverview City		66,423,200	17,310,400	448,875,938			532,609,538
Rockwood City		11,879,140	7,278,900	120,570,285			139,728,325
Romulus City		302,773,500	645,913,400	776,017,000			1,724,703,900
Southgate City		267,749,600	13,699,300	1,001,691,278			1,283,140,178
Sumpter Township	16,658,900	23,028,600	17,178,600	481,943,963			538,810,063
Totals for County							

Real Property Assessed

Assessed Valuations - REALPage 9 of 10**L-4024**Wayne **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
Taylor City		483,330,100	256,449,300	1,847,468,610			2,587,248,010
Trenton City		103,616,900	58,782,700	830,251,238			992,650,838
Van Buren Township	6,918,300	255,232,100	284,352,900	1,331,543,700			1,878,047,000
Wayne City		104,381,000	77,514,300	446,404,300			628,299,600
Westland City		674,968,200	80,202,100	2,727,179,743			3,482,350,043
Woodhaven City		175,585,800	62,135,400	530,881,600			768,602,800
Wyandotte City		116,939,300	45,413,100	952,367,600			1,114,720,000
Totals for County	34,199,100	15,270,049,789	4,833,173,831	61,141,270,759	0	0	81,278,693,479

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Wayne 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 Wayne 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 Wayne 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 Wayne 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 Wayne 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 1st day of May 2025, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

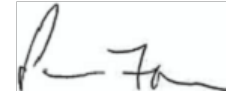
Signed this 1st day of May, 2025.



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.

Taxable Valuations, Wayne County

Page 1 of 3

L-4046

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2025. File this form with the State Tax Commission on or before the fourth Monday in June.

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)							
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
Brownstown	0	152,236,374	107,829,601	1,091,198,377	0	0	1,351,264,352
Canton	0	715,923,147	277,304,546	4,644,928,001	0	0	5,638,155,694
Grosse Ile	460,519	18,053,697	0	789,249,982	0	0	807,764,198
Huron	6,827,186	36,874,133	118,677,578	596,565,770	0	0	758,944,667
Northville	0	289,194,831	53,638,715	2,586,825,305	0	0	2,929,658,851
Plymouth	0	200,034,400	353,468,652	1,737,643,899	0	0	2,291,146,951
Redford	0	122,945,093	81,297,497	928,527,487	0	0	1,132,770,077
Sumpter	10,673,087	19,841,787	10,685,881	316,246,833	0	0	357,447,588
Van Buren	5,445,648	212,911,166	255,872,887	916,166,597	0	0	1,390,396,298
Allen Park	0	155,820,810	75,460,433	741,671,048	0	0	972,952,291
Belleville	0	34,844,844	3,233,271	88,784,631	0	0	126,862,746
Dearborn	0	1,268,145,921	343,751,917	2,465,708,984	0	0	4,077,606,822
Dearborn Heights	0	181,047,968	16,540,996	1,602,509,321	0	0	1,800,098,285
Detroit	0	3,230,076,961	617,415,191	3,532,550,462	0	0	7,380,042,614
Ecorse	0	19,648,627	23,046,429	64,545,696	0	0	107,240,752
Flat Rock	0	52,438,424	50,205,637	271,424,932	0	0	374,068,993
Garden City	0	91,392,228	9,835,506	624,691,081	0	0	725,918,815
Gibraltar	0	17,831,215	12,370,777	151,452,008	0	0	181,654,000
Grosse Pointe	0	48,319,151	0	431,352,227	0	0	479,671,378
Grosse Pointe Farms	0	49,025,686	0	982,164,390	0	0	1,031,190,076
Grosse Pointe Park	0	17,076,031	0	800,723,866	0	0	817,799,897
Grosse Pointe Woods	0	86,330,195	118,000	853,000,575	0	0	939,448,770
Hamtramck	0	48,731,067	19,826,174	212,050,511	0	0	280,607,752
Harper Woods	0	41,018,884	100,300	242,838,817	0	0	283,958,001
Highland Park	0	38,725,919	35,701,219	51,832,085	0	0	126,259,223
Inkster	0	61,886,646	9,562,568	212,339,058	0	0	283,788,272
Lincoln Park	0	137,591,194	1,721,540	603,197,703	0	0	742,510,437
Livonia	0	944,848,331	315,968,746	4,013,525,413	0	0	5,274,342,490
Melvindale	0	38,342,819	35,513,494	144,365,244	0	0	218,221,557
Northville	0	56,461,921	2,794,772	268,277,971	0	0	327,534,664

REAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)							
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
Plymouth	0	133,701,434	23,769,823	640,743,913	0	0	798,215,170
River Rouge	0	9,231,646	24,705,631	50,371,321	0	0	84,308,598
Riverview	0	59,666,521	16,531,910	319,714,952	0	0	395,913,383
Rockwood	0	9,965,712	6,598,206	81,388,302	0	0	97,952,220
Southgate	0	240,695,224	12,827,668	639,221,033	0	0	892,743,925
Trenton	0	89,129,566	56,980,507	580,912,912	0	0	727,022,985
Wayne	0	86,297,658	73,728,165	277,465,432	0	0	437,491,255
Woodhaven	0	149,787,586	56,574,235	361,615,839	0	0	567,977,660
Wyandotte	0	97,985,643	42,362,583	602,823,759	0	0	743,171,985
Westland	0	515,534,849	67,887,723	1,717,773,392	0	0	2,301,195,964
Taylor	0	395,786,288	199,870,213	1,081,282,264	0	0	1,676,938,765
Romulus	0	239,104,904	513,010,575	456,917,624	0	0	1,209,033,103
Grosse Pointe Shores V	0	3,209,311	0	362,055,451	0	0	365,264,762
Total for County	23,406,440	10,417,715,812	3,926,789,566	39,138,644,468	0	0	53,506,556,286

INSTRUCTIONS: This form is used to report total Taxable Valuations, by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations as of the fourth Monday in May, NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations

NOTE: Where there is a partial Homeowner's Principal Residence Exemption or partial qualified agricultural property exemption, split the taxable value between Homeowner's Principal Residence (column 15) and Non-Homestead (column 18)

Report the Taxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then report the Total Taxable Valuations for real property in column 7 on page 1. Report the Taxable Valuations for the five classifications of Personal Property in columns 8 through 12 on page 2. Then enter the total Taxable Valuations for personal property in column 13 on page 2.

Add the total Taxable Valuations for real property (column 7, page 1) and personal property (column 13, page 2) and enter in column 14 on page 3.

Report the Total Taxable Valuations of entire township or city for Homeowner's Principal Residence, Qualified Agricultural property and Qualified Forest Property in column 15, and Non-Homestead and Non-Qualified Agricultural Personal Property, and Non-Qualified Forest property except Commercial and Industrial Personal Property, in column 18. Report the Total Taxable Value of Commercial Personal Property in column 16. Report the Total Taxable Value of Industrial Personal property in column 17.

Taxable Valuations, Wayne County

Page 2 of 3

L-4046

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2025. File this form with the State Tax Commission on or before the fourth Monday in June.

PERSONAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)						
Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Brownstown	0	19,439,800	2,154,200	0	34,402,600	55,996,600
Canton	0	78,860,520	14,016,100	0	93,667,500	186,544,120
Grosse Ile	0	3,779,600	0	0	8,413,900	12,193,500
Huron	0	34,578,800	1,448,200	0	24,059,900	60,086,900
Northville	0	21,275,000	4,889,600	0	56,656,000	82,820,600
Plymouth	0	61,705,000	23,127,800	0	33,302,100	118,134,900
Redford	0	22,625,500	4,526,200	0	66,076,800	93,228,500
Sumpter	0	8,158,900	77,155,500	0	29,960,318	115,274,718
Van Buren	0	71,149,100	9,723,000	0	66,057,700	146,929,800
Allen Park	0	41,290,800	5,653,100	0	34,602,574	81,546,474
Belleville	0	2,488,800	0	0	6,423,000	8,911,800
Dearborn	0	173,678,950	34,180,500	0	186,639,800	394,499,250
Dearborn Heights	0	15,583,900	183,300	0	61,007,700	76,774,900
Detroit	0	826,966,580	53,704,400	0	1,086,625,100	1,967,296,080
Ecorse	0	1,878,200	499,100	0	12,785,100	15,162,400
Flat Rock	0	7,892,700	0	0	9,211,300	17,104,000
Garden City	0	13,824,100	285,000	0	16,651,200	30,760,300
Gibraltar	0	1,568,000	0	0	3,032,500	4,600,500
Grosse Pointe	0	3,307,600	0	0	7,493,900	10,801,500
Grosse Pointe Farms	0	5,063,600	0	0	14,397,100	19,460,700
Grosse Pointe Park	0	1,315,900	0	0	14,556,600	15,872,500
Grosse Pointe Woods	0	5,337,600	0	0	16,204,800	21,542,400
Hamtramck	0	5,117,400	1,350,700	0	33,739,800	40,207,900
Harper Woods	0	6,391,200	0	0	12,102,800	18,494,000
Highland Park	0	10,692,500	50,000	0	29,472,430	40,214,930
Inkster	0	5,381,200	1,852,200	0	20,226,800	27,460,200
Lincoln Park	0	24,978,700	617,800	0	29,662,800	55,259,300
Livonia	0	183,256,300	21,832,100	0	108,561,600	313,650,000

PERSONAL PROPERTY Taxable Valuations as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)						
Township or City	(Col. 8) Agricultural	(Col. 9) Commercial	(Col. 10) Industrial	(Col. 11) Residential	(Col. 12) Utility	(Col. 13) Total Personal Property
Melvindale	0	9,575,400	60,200	0	146,799,900	156,435,500
Northville	0	5,013,880	0	0	9,782,000	14,795,880
Plymouth	0	7,284,700	0	0	17,217,600	24,502,300
River Rouge	0	4,055,400	309,200	0	45,495,000	49,859,600
Riverview	0	4,915,600	279,300	0	45,876,800	51,071,700
Rockwood	0	1,654,200	12,500	0	3,438,800	5,105,500
Southgate	0	24,686,300	0	0	17,772,910	42,459,210
Trenton	0	6,945,200	28,796,600	0	42,720,100	78,461,900
Wayne	0	14,653,413	4,759,300	0	34,148,800	53,561,513
Woodhaven	0	20,892,500	1,668,800	0	36,812,800	59,374,100
Wyandotte	0	7,173,100	258,900	0	17,729,900	25,161,900
Westland	0	49,419,490	1,597,100	0	67,501,500	118,518,090
Taylor	0	83,170,000	7,294,400	0	63,671,200	154,135,600
Romulus	0	155,552,400	24,094,900	0	51,428,700	231,076,000
Grosse Pointe Shores V	0	1,004,200	0	0	3,875,500	4,879,700
Total for County	0	2,053,582,033	326,380,000	0	2,720,265,232	5,100,227,265

Taxable Valuations, Wayne County


Page 3 of 3

L-4046

Statement of taxable valuation in the year 2025. File this form with the State Tax Commission on or before the fourth Monday in June.

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)					
Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax- able Valuations except Commercial and Industrial
Brownstown	1,407,260,952	1,034,016,962	19,439,800	2,154,200	351,649,990
Canton	5,824,699,814	4,400,528,922	78,860,520	14,016,100	1,331,294,272
Grosse Ile	819,957,698	739,510,922	3,779,600	0	76,667,176
Huron	819,031,567	567,675,581	34,578,800	1,448,200	215,328,986
Northville	3,012,479,451	2,434,522,520	21,275,000	4,889,600	551,792,331
Plymouth	2,409,281,851	1,629,149,536	61,705,000	23,127,800	695,299,515
Redford	1,225,998,577	738,129,533	22,625,500	4,526,200	460,717,344
Sumpter	472,722,306	210,392,222	8,158,900	77,155,500	177,015,684
Van Buren	1,537,326,098	850,392,301	71,149,100	9,723,000	606,061,697
Allen Park	1,054,498,765	679,114,238	41,290,800	5,653,100	328,440,627
Belleville	135,774,546	82,215,030	2,488,800	0	51,070,716
Dearborn	4,472,106,072	2,011,201,726	173,678,950	34,180,500	2,253,044,896
Dearborn Heights	1,876,873,185	1,275,890,239	15,583,900	183,300	585,215,746
Detroit	9,347,338,694	1,748,026,924	826,966,580	53,704,400	6,718,640,790
Ecorse	122,403,152	38,946,777	1,878,200	499,100	81,079,075
Flat Rock	391,172,993	254,964,742	7,892,700	0	128,315,551
Garden City	756,679,115	526,852,971	13,824,100	285,000	215,717,044
Gibraltar	186,254,500	136,530,316	1,568,000	0	48,156,184
Grosse Pointe	490,472,878	374,656,417	3,307,600	0	112,508,861
Grosse Pointe Farms	1,050,650,776	904,561,817	5,063,600	0	141,025,359
Grosse Pointe Park	833,672,397	702,760,143	1,315,900	0	129,596,354
Grosse Pointe Woods	960,991,170	789,589,682	5,337,600	0	166,063,888
Hamtramck	320,815,652	146,503,371	5,117,400	1,350,700	167,844,181
Harper Woods	302,452,001	179,457,159	6,391,200	0	116,603,642
Highland Park	166,474,153	27,935,579	10,692,500	50,000	127,796,074
Inkster	311,248,472	111,632,649	5,381,200	1,852,200	192,382,423
Lincoln Park	797,769,737	457,672,580	24,978,700	617,800	314,500,657

(Do not Report Assessed Valuations or Equalized Valuations on This Form.)					
Township or City	(Col. 14) Total Real and Personal Property Taxable Valuations	(Col. 15) Homeowner's Principal Residence & Qualified Agricultural & Qualified Forest Property Taxable Valuations	(Col. 16) Commercial Personal Property Taxable Valuations	(Col. 17) Industrial Personal Property Taxable Valuations	(Col. 18) Non-Homestead and Non-Qualified Agricultural and Non-Qualified Forest Personal Property Tax- able Valuations except Commercial and Industrial
Livonia	5,587,992,490	3,761,339,225	183,256,300	21,832,100	1,621,564,865
Melvindale	374,657,057	105,123,244	9,575,400	60,200	259,898,213
Northville	342,330,544	233,143,382	5,013,880	0	104,173,282
Plymouth	822,717,470	555,418,318	7,284,700	0	260,014,452
River Rouge	134,168,198	29,330,153	4,055,400	309,200	100,473,445
Riverview	446,985,083	297,319,516	4,915,600	279,300	144,470,667
Rockwood	103,057,720	76,351,401	1,654,200	12,500	25,039,619
Southgate	935,203,135	580,283,898	24,686,300	0	330,232,937
Trenton	805,484,885	550,342,394	6,945,200	28,796,600	219,400,691
Wayne	491,052,768	234,801,329	14,653,413	4,759,300	236,838,726
Woodhaven	627,351,760	344,361,581	20,892,500	1,668,800	260,428,879
Wyandotte	768,333,885	504,210,846	7,173,100	258,900	256,691,039
Westland	2,419,714,054	1,510,360,944	49,419,490	1,597,100	858,336,520
Taylor	1,831,074,365	915,023,658	83,170,000	7,294,400	825,586,307
Romulus	1,440,109,103	397,981,333	155,552,400	24,094,900	862,480,470
Grosse Pointe Shores Villag	370,144,462	329,039,385	1,004,200	0	40,100,877
Totals for County	58,606,783,551	33,477,261,466	2,053,582,033	326,380,000	22,749,560,052

Print or Type Name of County Equalization Director Scott T. Vandemergel	Signature 	Date 5/1/2025
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Charter County of Wayne, Michigan
County Equalization Factors by Equalized Class of Real and Personal Property by Local Unit of Government
Current Tax Year 2025

Local Unit of Government	County Equalization Factors						
	Agricultural Real Property	Commercial Real Property	Industrial Real Property	Residential Real Property	Timber-Cutover Real Property	Developmental Real Property	Personal Property
<u>Townships</u>							
Brownstown Township	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Canton Township	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Grosse Ile Township	1.0000	1.0000	N/C	1.0000	N/C	N/C	1.0000
Huron Township	1.0000	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Northville Township	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Plymouth Township	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Redford Township	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Sumpter Township	1.0000	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Van Buren Township	1.0000	1.0000	1.0000	1.0000	N/C	N/C	1.0000
<u>Cities</u>							
Allen Park	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Belleville	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Dearborn	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Dearborn Heights	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Detroit	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Ecorse	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Flat Rock	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Garden City	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Gibraltar	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Grosse Pointe	N/C	1.0000	N/C	1.0000	N/C	N/C	1.0000
Grosse Pointe Farms	N/C	1.0000	N/C	1.0000	N/C	N/C	1.0000
Grosse Pointe Park	N/C	1.0000	N/C	1.0000	N/C	N/C	1.0000
Grosse Pointe Shores	N/C	1.0000	N/C	1.0000	N/C	N/C	1.0000
Grosse Pointe Woods	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Hamtramck	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Harper Woods	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Highland Park	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Inkster	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Lincoln Park	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Livonia	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Melvindale	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Northville	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Plymouth	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
River Rouge	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Riverview	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Rockwood	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Romulus	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Southgate	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Taylor	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Trenton	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Wayne	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Westland	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Woodhaven	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000
Wyandotte	N/C	1.0000	1.0000	1.0000	N/C	N/C	1.0000

**Charter County of Wayne, Michigan
Inflation Rate Multiplier History
Proposal "A" Initial Tax Year 1995 through Current Tax Year 2025**

Proposal "A" Year	Assessment Year	Inflation Rate Multiplier	Corresponding Percentage Change
0 (Year of Election)	1994	N/A	N/A
1	1995	1.026	2.6%
2	1996	1.028	2.8%
3	1997	1.028	2.8%
4	1998	1.027	2.7%
5	1999	1.016	1.6%
6	2000	1.019	1.9%
7	2001	1.032	3.2%
8	2002	1.032	3.2%
9	2003	1.015	1.5%
10	2004	1.023	2.3%
11	2005	1.023	2.3%
12	2006	1.033	3.3%
13	2007	1.037	3.7%
14	2008	1.023	2.3%
15	2009	1.044	4.4%
16	2010	0.997	-0.3%
17	2011	1.017	1.7%
18	2012	1.027	2.7%
19	2013	1.024	2.4%
20	2014	1.016	1.6%
21	2015	1.016	1.6%
22	2016	1.003	0.3%
23	2017	1.009	0.9%
24	2018	1.021	2.1%
25	2019	1.024	2.4%
26	2020	1.019	1.9%
27	2021	1.014	1.4%
28	2022	1.033	3.3%
29	2023	1.050	5.0%
30	2024	1.050	5.0%
31	2025	1.031	3.1%
Inflation Rate Multiplier average across all tax years		1.024	2.4%

Charter County of Wayne, Michigan
State Equalized Values by Equalized Class of Real Property by Local Unit of Government
Current Tax Year 2025

Local Unit of Government	Agricultural Real Property	Commercial Real Property	Industrial Real Property	Real Property Residential Real Property	Timber-Cutover Real Property	Developmental Real Property	Total Real Property
<u>Townships</u>							
Brownstown Township	-	185,436,500	125,939,000	1,540,708,750	-	-	1,852,084,250
Canton Township	-	907,842,000	329,680,100	6,239,146,210	-	-	7,476,668,310
Grosse Isle Township	1,486,000	25,449,300	-	995,879,516	-	-	1,022,814,816
Huron Township	9,135,900	54,225,000	131,592,100	844,832,450	-	-	1,039,785,450
Northville Township	-	334,457,200	60,228,400	3,267,507,239	-	-	3,662,192,839
Plymouth Township	-	230,757,700	405,248,900	2,305,633,350	-	-	2,941,639,950
Redford Township	-	148,569,400	84,779,500	1,725,212,210	-	-	1,958,561,110
Sumpter Township	16,658,900	23,028,600	17,178,600	481,943,963	-	-	538,810,063
Van Buren Township	6,918,300	255,232,100	284,352,900	1,331,543,700	-	-	1,878,047,000
<u>Cities</u>							
Allen Park	-	179,145,200	78,976,200	1,192,343,600	-	-	1,450,465,000
Belleville	-	40,852,000	3,471,200	137,770,700	-	-	182,093,900
Dearborn	-	1,491,319,200	365,309,100	3,934,099,050	-	-	5,790,727,350
Dearborn Heights	-	205,467,950	17,189,500	2,644,855,182	-	-	2,867,512,632
Detroit	-	6,630,274,199	1,038,523,600	8,455,354,700	-	-	16,124,152,499
Ecorse	-	22,929,600	26,914,500	132,584,700	-	-	182,428,800
Flat Rock	-	61,642,000	52,993,900	373,790,450	-	-	488,426,350
Garden City	-	101,256,600	10,499,800	1,068,341,452	-	-	1,180,097,852
Gibraltar	-	19,285,200	13,726,600	224,001,600	-	-	257,013,400
Grosse Pointe	-	54,803,900	-	582,102,600	-	-	636,906,500
Grosse Pointe Farms	-	59,268,400	-	1,314,148,700	-	-	1,373,417,100
Grosse Pointe Park	-	20,516,500	-	1,105,510,600	-	-	1,126,027,100
Grosse Pointe Shores	-	4,649,600	-	480,573,200	-	-	485,222,800
Grosse Pointe Woods	-	94,106,000	118,000	1,234,604,195	-	-	1,328,828,195
Hamtramck	-	60,403,100	22,958,731	513,183,100	-	-	596,544,931
Harper Woods	-	42,603,600	100,300	429,240,384	-	-	471,944,284
Highland Park	-	41,748,500	38,754,600	131,660,658	-	-	212,163,758
Inkster	-	72,062,000	10,856,500	446,002,740	-	-	528,921,240
Lincoln Park	-	149,536,800	1,958,800	1,060,855,463	-	-	1,212,351,063
Livonia	-	1,159,691,100	356,490,100	5,659,569,500	-	-	7,175,750,700
Melvindale	-	41,431,500	36,138,800	266,913,900	-	-	344,484,200
Northville	-	70,823,900	2,933,700	381,292,100	-	-	455,049,700
Plymouth	-	163,422,500	25,136,500	854,297,000	-	-	1,042,856,000
River Rouge	-	10,165,900	26,425,000	104,060,205	-	-	140,651,105
Riverview	-	66,423,200	17,310,400	448,875,938	-	-	532,609,538
Rockwood	-	11,879,140	7,278,900	120,570,285	-	-	139,728,325
Romulus	-	302,773,500	645,913,400	776,017,000	-	-	1,724,703,900
Southgate	-	267,749,600	13,699,300	1,001,691,278	-	-	1,283,140,178
Taylor	-	483,330,100	256,449,300	1,847,468,610	-	-	2,587,248,010
Trenton	-	103,616,900	58,782,700	830,251,238	-	-	992,650,838
Wayne	-	104,381,000	77,514,300	446,404,300	-	-	628,299,600
Westland	-	674,968,200	80,202,100	2,727,179,743	-	-	3,482,350,043
Woodhaven	-	175,585,800	62,135,400	530,881,600	-	-	768,602,800
Wyandotte	-	116,939,300	45,413,100	952,367,600	-	-	1,114,720,000
Totals for Wayne County	\$ 34,199,100	\$ 15,270,049,789	\$ 4,833,173,831	\$ 61,141,270,759	\$ -	\$ -	\$ 81,278,693,479

Charter County of Wayne, Michigan
State Equalized Values by Single Equalized Class of Personal Property by Local Unit of Government
Current Tax Year 2025

Local Unit of Government	Personal Property						All Property Total Real and Personal Property
	Agricultural Personal Property	Commercial Personal Property	Industrial Personal Property	Residential Personal Property	Utility Personal Property	Total Personal Property	
Townships							
Brownstown Township	-	19,439,800	2,154,200	-	34,402,600	55,996,600	1,908,080,850
Canton Township	-	78,821,100	14,016,100	-	93,667,500	186,504,700	7,663,173,010
Grosse Isle Township	-	3,779,600	-	-	8,413,900	12,193,500	1,035,008,316
Huron Township	-	34,578,800	1,448,200	-	24,059,900	60,086,900	1,099,872,350
Northville Township	-	21,275,000	4,889,600	-	56,656,000	82,820,600	3,745,013,439
Plymouth Township	-	61,705,000	23,127,800	-	33,302,100	118,134,900	3,059,774,850
Redford Township	-	22,625,500	4,526,200	-	66,076,800	93,228,500	2,051,789,610
Sumpter Township	-	8,158,900	77,155,500	-	30,000,600	115,315,000	654,125,063
Van Buren Township	-	71,149,100	9,723,000	-	66,057,700	146,929,800	2,024,976,800
Cities							
Allen Park	-	41,290,800	5,653,100	-	34,624,100	81,568,000	1,532,033,000
Belleville	-	2,376,400	-	-	6,423,000	8,799,400	190,893,300
Dearborn	-	173,690,000	34,180,500	-	186,639,800	394,510,300	6,185,237,650
Dearborn Heights	-	15,583,900	183,300	-	61,007,700	76,774,900	2,944,287,532
Detroit	-	826,686,800	53,704,400	-	1,086,625,100	1,967,016,300	18,091,168,799
Ecorse	-	1,864,500	499,100	-	12,785,100	15,148,700	197,577,500
Flat Rock	-	7,892,700	-	-	9,211,300	17,104,000	505,530,350
Garden City	-	13,824,100	285,000	-	16,651,200	30,760,300	1,210,858,152
Gibraltar	-	1,568,000	-	-	3,032,500	4,600,500	261,613,900
Grosse Pointe	-	3,307,600	-	-	7,493,900	10,801,500	647,708,000
Grosse Pointe Farms	-	5,063,600	-	-	14,397,100	19,460,700	1,392,877,800
Grosse Pointe Park	-	1,315,900	-	-	14,556,600	15,872,500	1,141,899,600
Grosse Pointe Shores	-	1,004,200	-	-	3,875,500	4,879,700	490,102,500
Grosse Pointe Woods	-	5,337,600	-	-	16,204,800	21,542,400	1,350,370,595
Hamtramck	-	5,117,400	1,350,700	-	33,739,800	40,207,900	636,752,831
Harper Woods	-	6,258,000	-	-	12,102,800	18,360,800	490,305,084
Highland Park	-	10,692,500	50,000	-	29,472,430	40,214,930	252,378,688
Inkster	-	5,381,200	1,852,200	-	20,226,800	27,460,200	556,381,440
Lincoln Park	-	24,978,700	617,800	-	29,662,800	55,259,300	1,267,610,363
Livonia	-	183,256,300	21,832,100	-	108,561,600	313,650,000	7,489,400,700
Melvindale	-	9,575,400	60,200	-	146,799,900	156,435,500	500,919,700
Northville	-	5,013,880	-	-	9,782,000	14,795,880	469,845,580
Plymouth	-	7,284,700	-	-	17,217,600	24,502,300	1,067,358,300
River Rouge	-	4,055,400	309,200	-	45,495,000	49,859,600	190,510,705
Riverview	-	4,915,600	279,300	-	45,876,800	51,071,700	583,681,238
Rockwood	-	1,654,200	12,500	-	3,438,800	5,105,500	144,833,825
Romulus	-	155,549,100	24,094,900	-	51,428,700	231,072,700	1,955,776,600
Southgate	-	24,679,200	-	-	17,819,100	42,498,300	1,325,638,478
Taylor	-	83,170,000	7,294,400	-	63,671,200	154,135,600	2,741,383,610
Trenton	-	6,973,100	28,796,600	-	42,720,100	78,489,800	1,071,140,638
Wayne	-	14,653,413	4,759,300	-	34,148,800	53,561,513	681,861,113
Westland	-	49,284,500	1,597,100	-	67,501,500	118,383,100	3,600,733,143
Woodhaven	-	20,892,500	1,668,800	-	36,812,800	59,374,100	827,976,900
Wyandotte	-	7,173,100	258,900	-	17,729,900	25,161,900	1,139,881,900
Totals for Wayne County	\$ -	\$ 2,052,897,093	\$ 326,380,000	\$ -	\$ 2,720,373,230	\$ 5,099,650,323	\$ 86,378,343,802

Charter County of Wayne, Michigan
Taxable Values by Equalized Class of Real Property by Local Unit of Government
Current Tax Year 2025

Local Unit of Government	Agricultural Real Property	Commercial Real Property	Industrial Real Property	Real Property Residential Real Property	Timber-Cutover Real Property	Developmental Real Property	Total Real Property
<u>Townships</u>							
Brownstown Township	-	152,236,374	107,829,601	1,091,198,377	-	-	1,351,264,352
Canton Township	-	715,923,147	277,304,546	4,644,928,001	-	-	5,638,155,694
Grosse Isle Township	460,519	18,053,697	-	789,249,982	-	-	807,764,198
Huron Township	6,827,186	36,874,133	118,677,578	596,565,770	-	-	758,944,667
Northville Township	-	289,194,831	53,638,715	2,586,825,305	-	-	2,929,658,851
Plymouth Township	-	200,034,400	353,468,652	1,737,643,899	-	-	2,291,146,951
Redford Township	-	122,945,093	81,297,497	928,527,487	-	-	1,132,770,077
Sumpter Township	10,673,087	19,841,787	10,685,881	316,246,833	-	-	357,447,588
Van Buren Township	5,445,648	212,911,166	255,872,887	916,166,597	-	-	1,390,396,298
<u>Cities</u>							
Allen Park	-	155,820,810	75,460,433	741,671,048	-	-	972,952,291
Belleville	-	34,844,844	3,233,271	88,784,631	-	-	126,862,746
Dearborn	-	1,268,145,921	343,751,917	2,465,708,984	-	-	4,077,606,822
Dearborn Heights	-	181,047,968	16,540,996	1,602,509,321	-	-	1,800,098,285
Detroit	-	3,230,076,961	617,415,191	3,532,550,462	-	-	7,380,042,614
Ecorse	-	19,648,627	23,046,429	64,545,696	-	-	107,240,752
Flat Rock	-	52,438,424	50,205,637	271,424,932	-	-	374,068,993
Garden City	-	91,392,228	9,835,506	624,691,081	-	-	725,918,815
Gibraltar	-	17,831,215	12,370,777	151,452,008	-	-	181,654,000
Grosse Pointe	-	48,319,151	-	431,352,227	-	-	479,671,378
Grosse Pointe Farms	-	49,025,686	-	982,164,390	-	-	1,031,190,076
Grosse Pointe Park	-	17,076,031	-	800,723,866	-	-	817,799,897
Grosse Pointe Shores	-	3,209,311	-	362,055,451	-	-	365,264,762
Grosse Pointe Woods	-	86,330,195	118,000	853,000,575	-	-	939,448,770
Hamtramck	-	48,731,067	19,826,174	212,050,511	-	-	280,607,752
Harper Woods	-	41,018,884	100,300	242,838,817	-	-	283,958,001
Highland Park	-	38,725,919	35,701,219	51,832,085	-	-	126,259,223
Inkster	-	61,886,646	9,562,568	212,339,058	-	-	283,788,272
Lincoln Park	-	137,591,194	1,721,540	603,197,703	-	-	742,510,437
Livonia	-	944,848,331	315,968,746	4,013,525,413	-	-	5,274,342,490
Melvindale	-	38,342,819	35,513,494	144,365,244	-	-	218,221,557
Northville	-	56,461,921	2,794,772	268,277,971	-	-	327,534,664
Plymouth	-	133,701,434	23,769,823	640,743,913	-	-	798,215,170
River Rouge	-	9,231,646	24,705,631	50,371,321	-	-	84,308,598
Riverview	-	59,666,521	16,531,910	319,714,952	-	-	395,913,383
Rockwood	-	9,965,712	6,598,206	81,388,302	-	-	97,952,220
Romulus	-	239,104,904	513,010,575	456,917,624	-	-	1,209,033,103
Southgate	-	240,695,224	12,827,668	639,221,033	-	-	892,743,925
Taylor	-	395,786,288	199,870,213	1,081,282,264	-	-	1,676,938,765
Trenton	-	89,129,566	56,980,507	580,912,912	-	-	727,022,985
Wayne	-	86,297,658	73,728,165	277,465,432	-	-	437,491,255
Westland	-	515,534,849	67,887,723	1,717,773,392	-	-	2,301,195,964
Woodhaven	-	149,787,586	56,574,235	361,615,839	-	-	567,977,660
Wyandotte	-	97,985,643	42,362,583	602,823,759	-	-	743,171,985
Totals for Wayne County	\$ 23,406,440	\$ 10,417,715,812	\$ 3,926,789,566	\$ 39,138,644,468	\$ -	\$ -	\$ 53,506,556,286

Charter County of Wayne, Michigan
Taxable Values by Single Equalized Class of Personal Property by Local Unit of Government
Current Tax Year 2025

Local Unit of Government	Personal Property					Total Personal Property	All Property Total Real and Personal Property
	Agricultural Personal Property	Commercial Personal Property	Industrial Personal Property	Residential Personal Property	Utility Personal Property		
<u>Townships</u>							
Brownstown Township	-	19,439,800	2,154,200	-	34,402,600	55,996,600	1,407,260,952
Canton Township	-	78,860,520	14,016,100	-	93,667,500	186,544,120	5,824,699,814
Grosse Isle Township	-	3,779,600	-	-	8,413,900	12,193,500	819,957,698
Huron Township	-	34,578,800	1,448,200	-	24,059,900	60,086,900	819,031,567
Northville Township	-	21,275,000	4,889,600	-	56,656,000	82,820,600	3,012,479,451
Plymouth Township	-	61,705,000	23,127,800	-	33,302,100	118,134,900	2,409,281,851
Redford Township	-	22,625,500	4,526,200	-	66,076,800	93,228,500	1,225,998,577
Sumpter Township	-	8,158,900	77,155,500	-	29,960,318	115,274,718	472,722,306
Van Buren Township	-	71,149,100	9,723,000	-	66,057,700	146,929,800	1,537,326,098
<u>Cities</u>							
Allen Park	-	41,290,800	5,653,100	-	34,602,574	81,546,474	1,054,498,765
Belleville	-	2,488,800	-	-	6,423,000	8,911,800	135,774,546
Dearborn	-	173,678,950	34,180,500	-	186,639,800	394,499,250	4,472,106,072
Dearborn Heights	-	15,583,900	183,300	-	61,007,700	76,774,900	1,876,873,185
Detroit	-	826,966,580	53,704,400	-	1,086,625,100	1,967,296,080	9,347,338,694
Ecorse	-	1,878,200	499,100	-	12,785,100	15,162,400	122,403,152
Flat Rock	-	7,892,700	-	-	9,211,300	17,104,000	391,172,993
Garden City	-	13,824,100	285,000	-	16,651,200	30,760,300	756,679,115
Gibraltar	-	1,568,000	-	-	3,032,500	4,600,500	186,254,500
Grosse Pointe	-	3,307,600	-	-	7,493,900	10,801,500	490,472,878
Grosse Pointe Farms	-	5,063,600	-	-	14,397,100	19,460,700	1,050,650,776
Grosse Pointe Park	-	1,315,900	-	-	14,556,600	15,872,500	833,672,397
Grosse Pointe Shores	-	1,004,200	-	-	3,875,500	4,879,700	370,144,462
Grosse Pointe Woods	-	5,337,600	-	-	16,204,800	21,542,400	960,991,170
Hamtramck	-	5,117,400	1,350,700	-	33,739,800	40,207,900	320,815,652
Harper Woods	-	6,391,200	-	-	12,102,800	18,494,000	302,452,001
Highland Park	-	10,692,500	50,000	-	29,472,430	40,214,930	166,474,153
Inkster	-	5,381,200	1,852,200	-	20,226,800	27,460,200	311,248,472
Lincoln Park	-	24,978,700	617,800	-	29,662,800	55,259,300	797,769,737
Livonia	-	183,256,300	21,832,100	-	108,561,600	313,650,000	5,587,992,490
Melvindale	-	9,575,400	60,200	-	146,799,900	156,435,500	374,657,057
Northville	-	5,013,880	-	-	9,782,000	14,795,880	342,330,544
Plymouth	-	7,284,700	-	-	17,217,600	24,502,300	822,717,470
River Rouge	-	4,055,400	309,200	-	45,495,000	49,859,600	134,168,198
Riverview	-	4,915,600	279,300	-	45,876,800	51,071,700	446,985,083
Rockwood	-	1,654,200	12,500	-	3,438,800	5,105,500	103,057,720
Romulus	-	155,552,400	24,094,900	-	51,428,700	231,076,000	1,440,109,103
Southgate	-	24,686,300	-	-	17,772,910	42,459,210	935,203,135
Taylor	-	83,170,000	7,294,400	-	63,671,200	154,135,600	1,831,074,365
Trenton	-	6,945,200	28,796,600	-	42,720,100	78,461,900	805,484,885
Wayne	-	14,653,413	4,759,300	-	34,148,800	53,561,513	491,052,768
Westland	-	49,419,490	1,597,100	-	67,501,500	118,518,090	2,419,714,054
Woodhaven	-	20,892,500	1,668,800	-	36,812,800	59,374,100	627,351,760
Wyandotte	-	7,173,100	258,900	-	17,729,900	25,161,900	768,333,885
Totals for Wayne County	\$ -	\$ 2,053,582,033	\$ 326,380,000	\$ -	\$ 2,720,265,232	\$ 5,100,227,265	\$ 58,606,783,551

Charter County of Wayne, Michigan
Comparison of Valuations by Local Unit of Government - Total Real and Personal Property
Prior Tax Year 2024 vs. Current Tax Year 2025

Local Unit of Government	State Equalized Value			Taxable Value		
	2024	2025	Percentage Change	2024	2025	Percentage Change
<u>Townships</u>						
Brownstown Township	1,777,512,200	1,908,080,850	7.35%	1,346,126,710	1,407,260,952	4.54%
Canton Township	7,130,059,400	7,663,173,010	7.48%	5,535,665,644	5,824,699,814	5.22%
Grosse Isle Township	968,617,506	1,035,008,316	6.85%	786,176,813	819,957,698	4.30%
Huron Township	1,025,264,050	1,099,872,350	7.28%	783,432,298	819,031,567	4.54%
Northville Township	3,469,715,871	3,745,013,439	7.93%	2,875,249,590	3,012,479,451	4.77%
Plymouth Township	2,875,908,300	3,059,774,850	6.39%	2,319,481,110	2,409,281,851	3.87%
Redford Township	1,887,188,850	2,051,789,610	8.72%	1,148,576,062	1,225,998,577	6.74%
Sumpter Township	621,191,870	654,125,063	5.30%	450,604,560	472,722,306	4.91%
Van Buren Township	1,896,464,722	2,024,976,800	6.78%	1,455,501,410	1,537,326,098	5.62%
<u>Cities</u>						
Allen Park	1,459,485,300	1,532,033,000	4.97%	1,024,206,413	1,054,498,765	2.96%
Belleville	177,804,600	190,893,300	7.36%	130,081,865	135,774,546	4.38%
Dearborn	5,602,003,300	6,185,237,650	10.41%	4,058,688,089	4,472,106,072	10.19%
Dearborn Heights	2,694,395,871	2,944,287,532	9.27%	1,772,891,055	1,876,873,185	5.87%
Detroit	16,807,716,384	18,091,168,799	7.64%	8,889,357,685	9,347,338,694	5.15%
Ecorse	181,250,800	197,577,500	9.01%	116,315,236	122,403,152	5.23%
Flat Rock	487,574,531	505,530,350	3.68%	374,417,479	391,172,993	4.48%
Garden City	1,115,348,058	1,210,858,152	8.56%	715,183,512	756,679,115	5.80%
Gibraltar	245,230,350	261,613,900	6.68%	177,340,724	186,254,500	5.03%
Grosse Pointe	618,015,050	647,708,000	4.80%	467,540,426	490,472,878	4.90%
Grosse Pointe Farms	1,307,591,800	1,392,877,800	6.52%	1,007,199,027	1,050,650,776	4.31%
Grosse Pointe Park	1,070,815,030	1,141,899,600	6.64%	800,118,328	833,672,397	4.19%
Grosse Pointe Shores	464,649,220	490,102,500	5.48%	351,199,842	370,144,462	5.39%
Grosse Pointe Woods	1,282,697,845	1,350,370,595	5.28%	920,619,179	960,991,170	4.39%
Hamtramck	566,720,650	636,752,831	12.36%	299,638,244	320,815,652	7.07%
Harper Woods	458,674,297	490,305,084	6.90%	287,020,921	302,452,001	5.38%
Highland Park	227,264,780	252,378,688	11.05%	148,976,532	166,474,153	11.75%
Inkster	460,646,987	556,381,440	20.78%	280,544,384	311,248,472	10.94%
Lincoln Park	1,147,010,067	1,267,610,363	10.51%	751,616,657	797,769,737	6.14%
Livonia	7,057,081,780	7,489,400,700	6.13%	5,369,160,686	5,587,992,490	4.08%
Melvindale	431,248,763	500,919,700	16.16%	331,989,539	374,657,057	12.85%
Northville	445,771,500	469,845,580	5.40%	325,443,447	342,330,544	5.19%
Plymouth	1,009,758,000	1,067,358,300	5.70%	778,201,340	822,717,470	5.72%
River Rouge	181,122,950	190,510,705	5.18%	135,832,371	134,168,198	-1.23%
Riverview	534,836,245	583,681,238	9.13%	415,951,157	446,985,083	7.46%
Rockwood	134,868,322	144,833,825	7.39%	99,035,433	103,057,720	4.06%
Romulus	1,827,654,500	1,955,776,600	7.01%	1,362,333,464	1,440,109,103	5.71%
Southgate	1,243,619,756	1,325,638,478	6.60%	897,481,983	935,203,135	4.20%
Taylor	2,536,420,945	2,741,383,610	8.08%	1,724,684,407	1,831,074,365	6.17%
Trenton	966,785,600	1,071,140,638	10.79%	747,924,011	805,484,885	7.70%
Wayne	632,282,000	681,861,113	7.84%	460,599,195	491,052,768	6.61%
Westland	3,363,987,000	3,600,733,143	7.04%	2,301,024,806	2,419,714,054	5.16%
Woodhaven	791,829,500	827,976,900	4.57%	604,702,958	627,351,760	3.75%
Wyandotte	1,065,402,400	1,139,881,900	6.99%	734,539,966	768,333,885	4.60%
Totals for Wayne County	\$ 80,249,486,950	\$ 86,378,343,802	7.64%	\$ 55,562,674,558	\$ 58,606,783,551	5.48%

Charter County of Wayne, Michigan
Comparison of Valuations by Local Unit of Government - Total Real and Personal Property
Wayne County Peak Value Tax Year 2007 vs. Current Tax Year 2025

Local Unit of Government	State Equalized Value			Taxable Value		
	2007	2025	Current 2025 SEV / Peak 2007 SEV	2007	2025	Current 2025 TV / Peak 2007 TV
<u>Townships</u>						
Brownstown Township	1,293,638,900	1,908,080,850	147.50%	1,089,570,150	1,407,260,952	129.16%
Canton Township	4,805,093,368	7,663,173,010	159.48%	4,068,481,781	5,824,699,814	143.17%
Grosse Isle Township	834,852,731	1,035,008,316	123.97%	666,769,030	819,957,698	122.97%
Huron Township	684,106,145	1,099,872,350	160.78%	534,563,207	819,031,567	153.22%
Northville Township	2,356,196,789	3,745,013,439	158.94%	2,073,030,468	3,012,479,451	145.32%
Plymouth Township	2,360,031,750	3,059,774,850	129.65%	2,033,726,870	2,409,281,851	118.47%
Redford Township	1,703,030,307	2,051,789,610	120.48%	1,417,575,583	1,225,998,577	86.49%
Sumpter Township	414,581,837	654,125,063	157.78%	289,046,626	472,722,306	163.55%
Van Buren Township	1,532,016,744	2,024,976,800	132.18%	1,199,919,477	1,537,326,098	128.12%
<u>Cities</u>						
Allen Park	1,301,756,955	1,532,033,000	117.69%	1,084,114,503	1,054,498,765	97.27%
Belleville	132,661,300	190,893,300	143.90%	104,382,024	135,774,546	130.07%
Dearborn	5,029,634,744	6,185,237,650	122.98%	4,427,960,720	4,472,106,072	101.00%
Dearborn Heights	1,959,351,800	2,944,287,532	150.27%	1,603,517,813	1,876,873,185	117.05%
Detroit	14,113,440,560	18,091,168,799	128.18%	9,896,704,742	9,347,338,694	94.45%
Ecorse	334,653,491	197,577,500	59.04%	264,188,826	122,403,152	46.33%
Flat Rock	466,088,518	505,530,350	108.46%	412,065,196	391,172,993	94.93%
Garden City	927,858,642	1,210,858,152	130.50%	716,618,452	756,679,115	105.59%
Gibraltar	202,101,800	261,613,900	129.45%	166,710,695	186,254,500	111.72%
Grosse Pointe	505,935,900	647,708,000	128.02%	403,326,352	490,472,878	121.61%
Grosse Pointe Farms	1,021,748,101	1,392,877,800	136.32%	823,069,239	1,050,650,776	127.65%
Grosse Pointe Park	830,750,636	1,141,899,600	137.45%	620,857,896	833,672,397	134.28%
Grosse Pointe Shores	420,020,211	490,102,500	116.69%	333,622,621	370,144,462	110.95%
Grosse Pointe Woods	1,027,291,170	1,350,370,595	131.45%	867,467,911	960,991,170	110.78%
Hamtramck	340,704,549	636,752,831	186.89%	239,960,273	320,815,652	133.70%
Harper Woods	491,738,700	490,305,084	99.71%	429,015,544	302,452,001	70.50%
Highland Park	247,401,400	252,378,688	102.01%	181,237,687	166,474,153	91.85%
Inkster	499,824,514	556,381,440	111.32%	358,374,465	311,248,472	86.85%
Lincoln Park	1,007,324,862	1,267,610,363	125.84%	781,028,249	797,769,737	102.14%
Livonia	6,018,120,650	7,489,400,700	124.45%	5,099,213,610	5,587,992,490	109.59%
Melvindale	309,361,607	500,919,700	161.92%	234,720,706	374,657,057	159.62%
Northville	281,847,289	469,845,580	166.70%	203,670,384	342,330,544	168.08%
Plymouth	628,188,645	1,067,358,300	169.91%	477,030,631	822,717,470	172.47%
River Rouge	393,942,481	190,510,705	48.36%	342,509,104	134,168,198	39.17%
Riverview	463,947,300	583,681,238	125.81%	387,142,937	446,985,083	115.46%
Rockwood	119,088,891	144,833,825	121.62%	97,124,986	103,057,720	106.11%
Romulus	1,638,151,400	1,955,776,600	119.39%	1,305,892,079	1,440,109,103	110.28%
Southgate	1,107,832,493	1,325,638,478	119.66%	889,840,708	935,203,135	105.10%
Taylor	2,214,467,710	2,741,383,610	123.79%	1,807,330,458	1,831,074,365	101.31%
Trenton	952,624,172	1,071,140,638	112.44%	839,021,978	805,484,885	96.00%
Wayne	728,836,500	681,861,113	93.55%	607,318,829	491,052,768	80.86%
Westland	2,826,965,115	3,600,733,143	127.37%	2,309,458,748	2,419,714,054	104.77%
Woodhaven	678,542,607	827,976,900	122.02%	602,209,075	627,351,760	104.18%
Wyandotte	921,536,400	1,139,881,900	123.69%	707,014,164	768,333,885	108.67%
Totals for Wayne County	\$ 66,127,289,684	\$ 86,378,343,802	130.62%	\$ 52,996,404,797	\$ 58,606,783,551	110.59%

Charter County of Wayne, Michigan
State Equalized Value History by Local Unit of Government - Total Real and Personal Property
Wayne County Peak Value Tax Year 2007 through Current Tax Year 2025

State Equalized Value																				Current 2025 SEV /
Local Unit of Government	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Peak 2025 SEV
Townships																				
Brownstown Township	1,293,638.900	1,269,494.100	1,132,102.000	1,025,007.800	948,937.000	932,196.100	941,664.733	975,805.390	1,040,182.467	1,078,946.954	1,154,039.300	1,222,435.133	1,289,912.700	1,343,960.600	1,395,008.900	1,487,592.000	1,611,637.500	1,777,512.200	1,908,080.850	147.50%
Canter Township	4,805,093.368	4,551,933.493	4,144,516.436	3,726,613.017	3,561,009.062	3,470,041.638	3,338,810.269	3,678,850.286	3,997,510.106	4,326,395.150	4,522,557.790	4,714,964.330	5,057,696.985	5,391,218.554	5,576,205.120	5,892,024.081	6,417,546.745	7,130,059.400	7,663,173.010	159.48%
Grosse Ile Township	834,852.731	824,259.037	698,889.036	638,912.400	590,254.700	570,650.800	574,463.500	590,476.900	611,682.300	641,201.700	667,610.600	684,192.600	699,835.500	734,616.000	770,605.693	812,773.480	880,478.700	968,617.500	1,035,008.316	132.97%
Huron Township	684,106.145	677,974.889	641,932.074	557,611.537	496,058.122	481,312.500	490,640.500	493,301.845	552,216.000	578,394.960	602,917.500	619,083.647	651,919.350	683,100.403	748,490.000	852,466.985	921,610.437	1,025,264.056	1,099,872.350	160.78%
Northville Township	2,356,196.789	2,227,724.000	2,006,440.913	1,817,740.850	1,764,076.740	1,836,113.250	1,867,281.729	2,014,863.081	2,200,717.244	2,320,473.362	2,452,109.475	2,515,166.900	2,660,103.904	2,751,543.350	2,801,170.700	2,893,222.200	3,109,387.050	3,469,715.871	3,745,013.439	158.94%
Plymouth Township	2,360,031.750	2,272,713.990	2,113,828.157	1,877,250.450	1,763,177.180	1,726,229.910	1,721,118.120	1,815,863.170	1,940,221.610	1,968,200.140	2,084,300.784	2,123,175.365	2,272,279.260	2,358,274.310	2,401,447.810	2,480,980.675	2,638,075.600	2,875,908.300	3,059,774.850	129.65%
Redford Township	1,703,030.307	1,609,245.260	1,376,309.830	1,133,603.415	996,505.471	873,786.518	803,293.152	816,308.306	865,811.977	937,291.491	977,720.295	1,124,614.200	1,253,107.350	1,386,972.600	1,523,107.350	1,662,094.200	1,887,188.850	2,051,789.610	2,202,976.800	120.48%
Sumpter Township	414,581.837	474,335.000	428,496.435	415,702.904	378,836.550	337,938.948	351,055.800	363,107.360	381,421.696	391,009.718	405,304.500	411,025.690	443,628.640	445,938.200	490,039.300	506,185.700	554,477.600	621,191.870	654,125.063	157.78%
Van Buren Township	1,532,016.744	1,512,655.998	1,373,971.600	1,152,623.400	1,103,361.400	1,045,756.417	1,060,960.900	1,065,485.800	1,129,119.700	1,160,185.200	1,194,894.200	1,249,418.800	1,321,888.000	1,401,497.800	1,469,865.000	1,558,801.885	1,703,676.812	1,896,644.722	2,024,976.800	132.18%
Cities																				
Allen Park	1,301,756.955	1,205,841.339	1,101,035.248	938,631.521	859,517.712	760,204.536	763,554.200	791,708.764	814,488.390	817,432.718	861,104.800	902,899.065	1,016,819.224	1,082,393.300	1,132,674.483	1,210,268.250	1,327,679.071	1,459,485.300	1,532,033.000	117.69%
Bellville	132,661.300	127,411.300	120,791.350	108,631.500	96,774.290	89,765.700	88,723.950	88,922.100	93,245.500	99,874.500	108,758.500	114,505.405	124,608.800	132,834.400	140,176.100	146,754.000	160,128.400	177,804.600	190,893.300	143.90%
Dearborn	5,029,634.744	4,782,588.207	4,324,230.997	3,906,641.029	3,471,311.052	3,238,595.555	3,220,940.300	3,275,479.350	3,461,489.150	3,397,470.575	3,553,456.150	3,727,076.300	4,102,679.171	4,372,969.800	4,563,313.650	4,796,826.350	5,181,663.475	5,602,003.300	6,185,237.650	122.98%
Dearborn Heights	1,959,351.800	1,935,376.810	1,621,702.380	1,348,950.740	1,214,414.260	1,142,735.210	1,167,754.090	1,194,685.600	1,378,871.385	1,459,451.718	1,513,449.497	1,664,647.820	1,803,411.625	1,934,595.586	2,110,646.320	2,396,064.499	2,694,395.871	2,944,287.532	3,294,287.532	150.27%
Detroit	14,113,440.560	13,945,427.326	12,497,643.058	11,120,394.579	10,123,304.379	9,437,451.598	8,981,538.055	7,812,080.813	7,593,512.803	6,951,844.582	6,871,210.938	7,331,465.244	9,714,275.689	10,634,752.832	10,944,512.305	13,195,868.849	14,738,867.281	16,807,716.384	18,091,168.799	128.18%
Ecorse	334,653.491	338,272.611	328,480.101	298,142.479	266,278.725	238,713.111	234,987.997	219,256.815	187,197.015	115,863.862	111,277.622	117,199.300	121,401.382	136,173.350	159,100.600	181,250.800	197,577.500	217,500.800	237,500.800	59.04%
Flat Rock	466,088.518	431,626.382	416,543.472	389,959.652	362,817.454	350,852.202	345,800.708	325,399.458	334,259.517	315,980.491	330,680.600	342,186.390	355,676.822	380,383.500	386,295.962	406,063.404	438,629.658	487,574.531	505,530.350	108.46%
Garden City	927,858.642	888,437.646	779,715.562	665,113.920	584,521.498	509,654.670	488,336.410	495,124.903	544,972.283	574,605.268	589,868.207	611,819.010	706,326.706	737,508.534	838,660.128	887,810.154	988,356.264	1,115,348.058	1,210,858.152	130.50%
Gibraltar	202,101.800	182,515.700	171,885.452	161,247.869	147,250.231	137,705.067	140,968.840	147,303.290	150,787.175	149,777.085	158,659.071	160,274.400	174,413.188	182,867.400	192,085.950	205,548.000	230,533.700	245,230.350	261,613.900	129.45%
Grosse Pointe	505,935.900	468,542.600	383,372.500	349,966.800	333,881.000	328,445.000	341,593.919	354,106.200	381,782.150	401,191.600	420,777.720	431,013.850	458,575.500	489,526.700	512,387.900	529,293.000	560,924.900	618,015.050	647,708.000	128.02%
Grosse Pointe Farms	1,021,748.101	977,139.929	852,130.900	759,903.045	725,993.024	700,688.145	706,488.100	727,689.578	786,901.900	843,921.924	899,971.400	924,064.131	992,897.810	1,041,530.000	1,075,193.000	1,123,672.890	1,222,702.223	1,307,591.800	1,392,877.800	136.32%
Grosse Pointe Park	830,750.636	733,908.174	690,636.712	647,682.961	601,250.214	582,313.736	553,247.076	578,422.408	627,623.130	649,055.080	679,346.000	700,455.659	786,611.200	867,776.700	887,448.450	913,236.450	983,948.900	1,070,815.030	1,141,899.600	137.45%
Grosse Pointe Shores	420,020.211	397,632.690	329,866.750	301,375.240	277,029.351	242,470.590	250,813.950	263,227.500	272,442.700	305,637.625	329,982.672	337,036.000	353,152.253	382,593.410	393,242.272	402,510.600	416,182.600	464,649.220	490,102.500	116.69%
Grosse Pointe Woods	1,027,291.170	925,563.658	800,477.026	725,639.050	636,476.684	623,040.680	638,890.901	681,439.327	742,311.865	793,579.200	842,847.660	870,068.000	950,311.765	1,004,684.069	1,036,351.089	1,179,535.598	1,282,697.845	1,350,370.595	1,450,370.595	131.45%
Hamtramck	340,704.549	347,301.225	316,350.264	297,660.252	240,373.937	212,159.160	196,012.474	197,022.181	197,571.900	197,722.435	217,988.840	227,405.620	276,106.365	323,850.200	364,763.900	434,509.655	503,432.625	566,720.500	636,752.831	186.89%
Harper Woods	491,738.700	469,501.200	391,943.100	327,034.394	290,248.908	259,529.395	231,741.200	224,659.320	231,139.850	231,259.200	244,766.750	254,829.415	274,653.411	307,608.256	333,758.331	359,688.487	394,830.670	458,674.297	490,305.084	99.71%
Highland Park	247,401.400	237,581.789	231,219.284	207,722.421	190,969.788	176,049.492	170,325.358	164,729.192	146,570.164	128,398.287	123,805.900	122,236.593	129,159.517	137,996.092	146,398.725	166,703.385	203,329.109	227,264.780	252,378.688	102.01%
Inster	499,824.514	507,680.351	437,715.209	399,009.951	376,790.200	326,856.170	300,662.090	262,339.418	242,369.800	203,515.130	211,242.501	213,608.053	229,724.388	257,491.690	290,075.725	316,950.400	379,375.500	460,646.987	556,381.440	111.32%
Lincoln Park	1,007,324.862	981,812.190	903,812.530	763,930.906	670,443.151	596,330.748	553,684.202	535,077.635	530,270.832	540,137.616	562,324.841	565,698.914	645,495.024	725,334.567	817,058.103	914,298.174	1,040,104.956	1,147,010.067	1,267,610.363	125.84%
Livonia	6,018,120.650	5,625,059.120	5,219,916.570	4,443,272.520	4,096,531.300	3,875,978.660	3,848,175.940	4,012,086.690	4,317,198.600	4,483,373.880	4,669,397.790	4,844,331.420	5,221,622.290	5,467,379.450	5,693,657.748	5,977,873.210	6,465,633.300	7,057,081.780	7,489,400.700	124.45%
Melvindale	309,361.607	303,346.823	272,420.208	237,161.734	217,115.834	193,661.635	196,734.899	197,536.969	198,343.081	207,073.857	217,000.162	221,443.696	249,453.035	275,453.759	313,515.704	353,730.733	397,167.900	431,248.763	500,919.700	161.92%
Northville	281,847.289	283,941.482	259,331.545	237,438.376	229,747.202	222,604.380	227,182.930	241,065.660	261,524.742	286,307.710	307,489.740	315,220.246	326,146.054	343,921.060	357,800.950	367,697.150	395,623.800	445,771.500	469,845.980	166.70%
Plymouth	628,188.645	609,793.770	553,668.460	516,431.220	499,716.150	487,160.100	500,040.003	533,752.422	582,922.903	634,130.754	688,258.105	715,406.557	770,344.200	821,936.470	856,621.300	886,048.000	944,679.860	1,009,758.000	1,067,358.300	169.91%
River Rouge	393,942.481	389,199.331	369,070.459	348,398.307	337,435.743	331,225.386	337,796.776	328,312.500	297,971.681	212,643.200	202,134.000	194,856.430	175,695.680	149,276.835	152,425.022	158,260.310	167,148.070	181,122.950	190,510.705	48.36%

Charter County of Wayne, Michigan
Taxable Value History by Local Unit of Government - Total Real and Personal Property
Wayne County Peak Value Tax Year 2007 through Current Tax Year 2025

Taxable Value																				Current 2025 TV	Current 2025 TV / Peak 2007 TV
Local Unit of Government	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025		
Townships																					
Brownstown Township	1,089,570,150	1,100,211,896	1,013,838,967	935,817,736	870,548,300	868,603,683	870,047,745	875,882,336	897,559,310	910,555,941	950,454,310	1,002,600,323	1,052,074,200	1,094,190,389	1,120,389,034	1,183,725,062	1,258,333,889	1,346,126,710	1,407,260,952	129.16%	
Canton Township	4,068,481,781	3,971,191,689	3,741,705,650	3,460,157,098	3,373,132,663	3,303,787,851	3,315,552,442	3,369,440,263	3,470,499,459	3,545,690,404	4,136,295,138	4,499,227,842	4,718,041,797	4,316,026,358	4,499,227,842	4,813,151,818	5,166,311,491	5,535,665,644	5,824,699,814	143.17%	
Grosse Isle Township	666,769,030	680,893,848	654,521,389	611,515,450	564,684,337	552,844,332	557,682,883	563,780,603	574,444,262	580,539,121	589,196,415	606,287,567	623,346,850	641,334,851	655,938,318	686,439,173	733,036,098	786,176,813	819,957,698	122.97%	
Huron Township	534,563,207	550,177,228	563,872,405	509,515,531	464,274,527	454,003,100	462,704,444	449,348,352	464,687,615	469,021,766	481,600,352	492,762,335	521,884,918	543,529,579	581,092,177	667,434,792	716,788,457	783,432,298	819,031,567	153.22%	
Northville Township	2,073,030,468	2,036,479,322	1,886,033,923	1,742,126,090	1,710,015,057	1,756,604,847	1,789,766,930	1,851,705,894	1,920,733,524	1,960,233,966	2,027,694,082	2,119,808,105	2,250,230,027	2,341,269,879	2,406,447,471	2,526,219,174	2,682,697,518	2,875,249,590	3,012,479,451	145.32%	
Plymouth Township	2,033,726,870	2,018,269,656	1,969,729,866	1,793,223,680	1,705,977,980	1,675,017,830	1,663,999,510	1,700,423,600	1,737,066,040	1,694,672,490	1,723,121,045	1,770,128,085	1,853,530,603	1,899,836,660	1,950,155,848	2,060,932,016	2,179,640,303	2,319,481,110	2,409,281,851	118.47%	
Redford Township	1,417,575,583	1,409,827,929	1,313,014,178	1,108,691,504	984,480,709	866,629,602	786,006,334	785,071,452	796,423,649	798,106,452	828,946,840	859,249,258	892,313,554	917,127,059	987,306,631	1,066,099,038	1,148,576,062	1,225,998,577	86.49%		
Sumpter Township	289,046,626	368,861,245	358,661,138	364,342,861	339,715,234	310,582,496	307,262,720	322,372,914	320,635,944	322,439,076	324,161,064	336,140,470	347,490,722	357,073,990	370,322,115	395,185,283	420,731,377	450,604,560	472,722,306	163.55%	
Van Buren Township	1,199,919,477	1,194,312,889	1,136,125,083	997,818,840	965,718,307	938,523,189	948,809,516	954,621,814	979,565,524	969,499,077	986,123,655	1,040,785,905	1,076,630,697	1,122,120,927	1,165,488,936	1,234,292,814	1,330,744,804	1,455,501,410	1,537,326,098	128.12%	
Cities																					
Allen Park	1,084,114,503	1,037,125,624	1,034,970,465	908,807,719	837,839,119	745,080,914	749,106,409	756,083,737	752,275,434	720,219,319	727,770,975	771,842,175	805,569,851	834,485,151	838,874,158	879,568,163	939,280,114	1,024,206,413	1,054,498,765	97.27%	
Belleville	104,382,024	102,502,461	102,394,351	95,200,687	86,618,365	81,696,825	81,975,370	81,061,803	88,962,644	90,552,225	95,177,691	100,261,008	104,132,594	107,327,767	112,948,529	122,446,369	130,081,865	135,774,546	130.07%		
Dearborn	4,427,960,720	4,349,520,577	4,114,883,392	3,778,216,829	3,401,668,194	3,195,697,362	3,188,084,819	3,209,416,826	3,256,930,745	3,073,433,555	3,121,279,860	3,257,678,427	3,380,938,962	3,538,888,137	3,597,280,819	3,702,026,176	3,868,604,250	4,058,688,089	4,472,106,072	101.00%	
Dearborn Heights	1,603,517,813	1,639,408,313	1,525,284,898	1,299,947,200	1,184,561,751	1,124,260,236	1,132,993,665	1,137,010,670	1,159,635,762	1,177,228,001	1,200,255,773	1,242,381,495	1,296,715,765	1,361,589,492	1,408,273,865	1,496,340,822	1,642,556,765	1,772,891,055	1,876,873,185	117.05%	
Detroit	9,896,704,742	10,031,267,735	9,725,918,781	9,111,881,179	8,755,413,994	8,447,370,400	8,301,190,480	7,313,421,377	7,086,484,884	6,414,231,487	6,038,052,029	6,113,711,044	6,309,949,756	6,671,463,345	6,733,724,631	7,389,687,079	8,095,352,674	8,889,357,685	9,347,338,694	94.45%	
Ecorse	264,188,826	277,869,364	282,347,889	264,256,682	241,210,291	222,495,814	223,835,405	213,177,416	183,626,881	113,044,181	108,716,260	103,389,003	102,631,546	108,814,680	98,894,295	99,870,757	106,837,286	116,315,262	122,403,152	46.33%	
Flat Rock	412,065,196	383,542,519	390,031,194	372,715,272	347,974,641	337,844,513	327,830,859	303,405,218	301,743,384	277,899,060	283,149,978	292,521,308	302,293,076	311,995,558	331,793,690	332,720,008	348,902,590	374,417,479	391,172,993	94.93%	
Garden City	716,618,452	726,985,761	707,692,177	647,178,232	570,166,956	500,658,806	481,354,065	480,442,294	500,435,502	501,392,477	502,810,365	516,336,086	536,134,725	557,930,543	582,200,362	617,521,712	662,269,735	715,183,512	756,679,115	105.59%	
Gibraltar	166,710,695	159,979,854	158,373,618	153,492,383	142,277,298	133,193,889	134,145,475	135,503,859	135,514,810	131,314,361	133,147,078	134,591,975	139,471,537	145,266,082	148,646,727	154,790,702	163,929,132	177,340,724	186,254,500	111.72%	
Grosse Pointe	403,326,352	399,805,620	365,488,420	336,856,106	323,439,204	316,003,876	322,748,315	329,739,161	328,736,345	363,711,967	352,099,348	363,711,967	384,829,571	395,105,866	438,595,046	448,595,046	467,540,426	490,472,878	121.61%		
Grosse Pointe Farms	823,069,239	823,496,208	798,019,941	741,087,994	710,034,865	688,401,864	695,096,091	706,399,677	722,983,910	732,486,674	745,649,097	773,410,324	808,083,181	836,808,769	860,948,630	896,141,579	949,056,800	1,007,199,027	1,050,650,776	127.65%	
Grosse Pointe Woods	620,857,896	610,311,704	611,819,012	594,126,186	572,870,253	563,211,009	542,142,791	549,647,374	561,043,634	566,961,001	576,246,808	595,230,958	619,120,199	648,321,884	671,681,127	703,317,126	749,906,105	800,118,328	833,672,397	134.28%	
Grosse Pointe Shores	323,622,621	335,711,440	318,242,006	295,542,880	273,552,551	239,617,487	242,812,248	246,672,456	252,020,343	251,764,742	257,318,464	266,402,971	275,558,105	285,468,128	295,859,556	311,915,876	329,757,283	351,199,842	370,144,462	110.95%	
Grosse Pointe Park	867,467,911	847,756,558	780,980,472	699,268,242	617,167,496	603,930,131	601,362,400	618,492,730	637,961,075	651,213,015	659,449,995	696,024,629	712,476,987	746,532,168	767,141,507	807,097,094	861,276,936	920,619,179	960,991,170	110.78%	
Hamtramck	239,960,273	252,588,453	246,162,995	241,348,988	210,883,336	195,096,857	185,638,645	186,706,598	189,190,268	186,491,364	191,236,246	194,564,228	205,696,386	217,026,169	225,109,545	252,430,380	273,969,906	299,638,244	320,815,652	133.70%	
Harper Woods	429,015,544	422,294,124	381,769,874	320,293,949	282,279,104	244,597,221	225,253,931	216,878,868	215,164,508	206,394,208	207,212,843	212,987,042	220,263,995	226,503,635	232,004,325	245,329,676	262,239,320	287,020,921	302,452,001	70.50%	
Highland Park	181,237,687	175,384,497	161,707,163	151,758,528	147,679,749	147,679,749	149,610,494	136,956,219	122,301,455	114,743,502	113,457,568	115,878,160	117,660,775	118,739,471	123,239,471	124,071,143	135,973,906	148,976,532	166,474,153	91.85%	
Inkster	358,374,465	371,457,937	364,058,725	347,296,966	339,709,024	313,927,684	295,185,164	257,112,969	235,593,762	196,446,502	195,900,059	197,518,954	202,568,039	210,561,753	219,380,978	232,720,724	256,745,768	280,544,384	311,248,472	86.85%	
Lincoln Park	781,028,249	792,136,543	793,184,868	718,199,341	645,305,922	583,254,764	543,044,201	524,945,768	524,092,108	519,968,068	523,776,503	521,064,712	544,981,775	583,982,451	601,356,152	643,620,003	690,687,167	751,165,657	797,769,737	102.14%	
Livonia	5,099,213,610	5,028,791,640	4,998,993,490	4,393,300,210	4,073,306,000	3,847,518,120	3,796,635,610	3,831,606,670	3,871,287,990	3,848,181,690	3,929,475,195	4,080,531,866	4,233,208,525	4,377,310,435	4,499,560,227	4,726,250,673	5,004,586,300	5,369,160,686	5,587,992,490	109.59%	
Melvindale	234,720,706	236,073,120	237,499,212	219,627,280	206,304,410	189,456,988	193,411,746	192,129,501	194,558,509	196,443,982	199,439,701	202,647,818	219,738,904	228,989,274	257,693,217	282,979,050	314,647,856	331,989,539	374,657,057	159.62%	
Northville	203,670,384	207,671,489	203,557,543	191,198,418	188,431,612	189,803,364	193,820,546	195,593,297	205,443,052	211,620,715	221,296,219	231,716,870	243,054,356	253,257,565	265,577,935	282,922,491	304,212,744	325,443,447	342,330,544	168.08%	
Plymouth	477,030,631	483,326,523	477,460,926	464,241,178	456,323,609	452,519,944	458,534,612	465,354,235	480,367,666	487,053,404	513,665,461	539,908,230	579,765,298	610,186,131	636,043,215	678,970,234	729,177,396	778,201,340	822,717,470	172.17%	
River Rouge	342,509,104	346,917,092	339,742,217	323,261,287	315,193,037	317,712,797	326,175,647	329,870,767	208,869,957	198,317,139	191,218,968	197,370,444	211,810,811	231,710,968	241,810,811	239,126,934	136,253,274	135,832,371	134,1		

Charter County of Wayne, Michigan
State Equalized Value and Taxable Value History by Total Equalized Class of Real and Personal Property for All Local Units of Government Combined
Wayne County Peak Value Tax Year 2007 through Current Tax Year 2025

State Equalized Value	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Current 2025 SEV / Peak 2007 SEV
Real Property																				
Agricultural	51,874,800	52,334,710	47,094,300	39,476,500	35,644,400	33,687,900	33,143,000	28,772,800	27,844,500	27,293,400	25,528,800	25,664,500	26,478,100	26,067,000	25,719,500	27,097,335	28,261,000	30,905,900	34,199,100	65.93%
Commercial	10,207,580,746	10,701,986,613	10,338,063,583	9,400,509,146	8,974,652,928	8,327,301,578	7,869,555,057	7,738,672,325	7,870,584,383	8,104,952,217	8,662,983,686	8,971,831,855	11,374,546,635	11,637,139,325	11,861,469,035	13,105,918,654	13,872,335,532	14,656,368,825	15,270,049,789	149.60%
Industrial	4,866,833,743	4,879,358,761	4,699,847,227	4,281,155,663	3,713,976,965	3,238,010,245	3,109,274,004	3,018,539,124	2,987,251,970	3,029,834,880	2,986,980,086	3,281,779,980	3,563,599,057	3,734,367,850	3,851,936,050	4,034,599,000	4,360,156,800	4,680,146,200	4,833,173,831	99.31%
Residential	45,073,474,033	42,399,043,326	36,497,197,535	31,639,690,635	28,803,123,470	26,861,807,636	26,383,119,136	26,420,124,311	28,267,826,029	29,476,949,702	30,875,493,532	32,056,286,426	35,144,019,870	38,192,048,501	40,527,557,013	44,162,276,899	49,362,439,469	56,013,386,694	61,141,270,759	135.65%
Timber-Cutover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Developmental	103,410,900	104,717,700	97,792,600	19,696,583	14,503,300	26,634,800	26,235,300	11,218,800	12,222,600	12,220,500	11,747,100	9,810,400	-	305,400	2,148,383	4,250,000	752,300	752,600	-	0.00%
Total Real Property State Equalized Value	60,303,174,222	58,137,441,110	51,679,995,245	45,380,528,527	41,541,901,063	38,487,442,159	37,421,326,497	37,217,327,360	39,165,729,482	40,651,250,699	42,562,733,204	44,345,357,161	50,108,643,662	53,589,928,076	56,268,829,981	61,334,141,888	67,632,945,101	75,381,560,419	81,278,693,479	134.78%
Personal Property																				
Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Commercial	2,148,733,554	2,108,855,534	1,942,324,665	1,850,278,481	1,797,936,982	1,757,254,078	1,773,427,176	1,645,432,139	1,697,892,738	1,685,503,482	1,674,153,789	1,762,688,482	1,969,865,591	1,992,672,085	1,860,229,019	1,936,842,721	1,942,059,263	2,087,944,881	2,052,897,093	95.54%
Industrial	2,591,911,833	2,471,753,173	2,600,558,172	2,286,982,039	1,885,324,226	2,106,093,730	2,442,282,187	2,299,473,249	2,180,070,492	1,103,775,500	935,668,460	827,976,870	706,254,370	687,357,585	620,656,900	536,880,577	343,382,500	310,914,750	326,380,000	12.59%
Residential	10,300	9,900	5,000	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Utility	1,083,459,775	1,002,597,940	1,124,019,230	1,130,564,487	1,189,029,389	1,206,713,701	1,238,885,654	1,339,515,148	1,387,236,238	1,443,536,881	1,498,526,620	1,565,324,560	1,626,904,871	1,750,688,969	1,916,250,000	2,050,567,915	2,222,755,484	2,469,066,900	2,720,373,230	251.08%
Total Personal Property State Equalized Value	5,824,115,462	5,583,216,547	5,666,907,067	5,267,825,007	4,872,290,597	5,070,064,509	5,454,595,017	5,284,420,536	5,265,199,468	4,232,815,863	4,108,348,869	4,155,989,912	4,303,024,832	4,430,718,639	4,397,135,919	4,524,291,213	4,508,197,247	4,867,926,531	5,099,650,323	87.56%
Total Real and Personal Property State Equalized Value	\$ 66,127,289,684	\$ 63,720,657,657	\$ 57,346,902,312	\$ 50,648,353,534	\$ 46,414,191,660	\$ 43,557,506,668	\$ 42,875,921,514	\$ 42,501,747,896	\$ 44,430,928,950	\$ 44,884,066,562	\$ 46,671,082,073	\$ 48,501,347,073	\$ 54,411,668,494	\$ 58,020,646,715	\$ 60,665,965,900	\$ 65,858,433,101	\$ 72,141,142,348	\$ 80,249,486,950	\$ 86,378,343,802	136.62%
State Equalized Value Dollar Change		(2,406,632,027)	(6,373,755,345)	(6,698,548,778)	(4,234,161,874)	(2,856,684,992)	(681,585,154)	(374,173,618)	1,929,181,054	453,137,612	1,787,015,511	1,830,265,000	5,910,321,421	3,608,978,221	2,645,319,185	5,192,467,201	6,282,709,247	8,108,344,602	6,128,856,852	7.64%
State Equalized Value Percentage Change		-3.64%	-10.00%	-11.68%	-8.36%	-6.15%	-1.50%	-0.87%	4.54%	1.02%	3.98%	3.92%	12.19%	6.83%	4.56%	8.56%	9.54%	11.24%	7.64%	6.64%
Percentage of WC Peak Value Tax Year 2007 SEV	100.00%	96.36%	86.72%	76.59%	70.19%	63.87%	64.84%	64.27%	67.19%	67.88%	70.58%	73.35%	82.28%	87.74%	91.74%	99.59%	109.09%	121.36%	130.62%	
Taxable Value	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Current 2025 TV / Peak 2007 TV
Real Property																				
Agricultural	17,351,454	17,185,476	18,233,322	17,491,534	17,926,585	19,878,809	19,669,958	18,746,129	18,951,519	18,792,716	18,403,588	18,495,524	19,737,947	18,966,655	18,962,146	20,493,676	21,622,493	22,382,437	23,406,440	134.90%
Commercial	7,711,741,307	8,123,588,100	8,276,471,682	7,895,948,318	7,815,198,341	7,419,783,282	7,084,252,055	6,975,057,439	7,024,014,107	7,053,737,824	7,366,193,682	7,420,810,874	7,673,254,883	8,017,107,323	8,198,055,407	8,790,622,853	9,348,490,566	9,854,260,838	10,417,715,812	135.09%
Industrial	4,071,361,238	4,089,688,255	4,092,418,849	3,826,614,479	3,392,393,971	2,981,495,811	2,869,041,087	2,776,390,599	2,737,871,248	2,736,671,675	2,582,890,963	2,793,168,529	2,920,411,975	3,004,074,669	3,055,843,449	3,180,051,684	3,532,268,393	3,812,318,659	3,926,789,566	96.45%
Residential	35,348,119,661	35,071,782,855	32,889,053,263	29,572,602,004	27,505,569,567	25,916,204,229	25,509,633,413	24,981,471,204	25,224,799,952	25,119,428,233	25,400,147,360	26,376,158,885	27,591,135,850	28,775,733,538	29,738,258,856	31,646,708,341	34,143,637,338	37,004,407,303	39,138,644,468	110.72%
Timber-Cutover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Developmental	54,478,431	54,599,620	54,757,162	8,416,870	6,768,953	18,770,783	18,426,262	10,451,319	11,181,311	11,342,641	9,809,025	9,017,273	-	23,727	1,826,633	4,201,024	752,300	752,600	-	0.00%
Total Real Property Taxable Value	47,203,052,091	47,356,844,306	45,330,934,269	41,321,073,205	38,737,857,417	36,356,132,914	35,501,022,775	34,762,116,690	35,016,818,137	34,939,973,089	35,377,444,618	36,617,651,085	38,204,540,655	39,815,905,912	41,012,946,491	43,642,077,578	47,046,771,090	50,694,121,837	53,506,556,286	113.35%
Personal Property																				
Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Commercial	2,148,589,022	2,105,229,683	1,942,171,720	1,850,265,131	1,797,826,578	1,757,261,221	1,773,641,293	1,645,766,975	1,698,260,790	1,685,951,342	1,674,606,009	1,762,979,862	1,970,211,361	1,993,122,095	1,860,732,859	1,937,387,261	1,942,563,303	2,088,697,021	2,053,582,033	95.58%
Industrial	2,566,475,253	2,460,686,352	2,600,558,172	2,286,982,039	1,885,324,226	2,106,093,730	2,442,282,187	2,299,473,249	2,176,592,795	1,096,339,458	928,779,619	822,376,323	702,166,498	652,688,426	608,128,015	536,880,577	343,382,500	310,914,750	326,380,000	12.72%
Residential	-	-	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Utility	1,078,288,431	996,145,792	1,115,898,541	1,124,161,704	1,184,418,920	1,204,123,878	1,222,130,090	1,336,331,938	1,385,927,772	1,439,810,502	1,480,562,775	1,564,576,727	1,626,310,085	1,750,375,672	1,912,362,189	2,050,471,281	2,222,565,379	2,468,940,950	2,720,265,232	252.28%
Total Personal Property Taxable Value	5,793,352,706	5,562,061,827	5,658,628,433	5,261,408,874	4,867,569,724	5,067,481,829	5,438,055,570	5,281,572,162	5,260,781,357	4,222,101,302	4,083,948,403	4,149,932,912	4,298,687,944	4,396,186,193	4,381,223,063	4,524,739,119	4,508,511,182	4,868,552,721	5,100,227,265	88.04%
Total Real and Personal Property Taxable Value	\$ 52,996,404,797	\$ 52,918,906,133	\$ 50,989,562,702	\$ 46,582,482,079	\$ 43,605,427,141	\$ 41,423,614,743	\$ 40,939,078,345	\$ 40,043,688,852	\$ 40,277,599,494	\$ 39,162,074,391	\$ 39,461,393,021	\$ 40,767,583,997	\$ 42,503,228,599	\$ 44,212,092,105	\$ 45,394,169,554	\$ 48,166,816,697	\$ 51,555,282,272	\$ 55,562,674,558	\$ 58,606,783,551	110.59%
Taxable Value Dollar Change		(77,498,664)	(1,929,343,431)	(4,407,080,623)	(2,977,054,938)	(2,181,812,398)	(484,536,398)	(895,389,493)	233,910,642	(1,115,525,103)	299,318,630	1,306,190,976	1,735,644,602	1,708,863,506	1,182,077,449	2,772,647,143	3,388,465,575	4,007,392,286	3,044,108,993	5.48%
Taxable Value Percentage Change		-0.15%	-3.65%	-8.64%	-6.39%	-5.00%	-1.17%	-2.19%	0.58%	-2.77%	0.76%	3.31%	4.26%	4.02%	2.67%	6.11%	7.03%	7.77%	5.48%	
Percentage of WC Peak Value Tax Year 2007 TV	100.00%	99.85%	96.21%	87.90%	82.28%	78.16%	77.25%	75.56%	76.00%	73.90%	74.46%	76.93%	80.20%	83.42%	85.66%	90.89%	97.28%	104.84%	110.59%	
Inflation Rate Multiplier	1.037	1.023	1.044	0.997	1.017	1.027	1.024	1.016	1.016	1.003	1.009	1.021	1.024	1.019	1.014	1.033	1.050	1.050	1.031	
Taxable Value/State Equalized Value Ratio	80.14%	83.05%	88.91%	91.97%	93.95%	95.10%	95.48%	94.22%	90.65%	87.25%	84.55%	84.05%	78.11%	76.20%	74.83%	73.14%	71.46%	69.24%	67.85%	

Charter County of Wayne, Michigan
State Equalized Value and Taxable Value History by Total Equalized Class of Real and Personal Property for the City of Detroit Only
Wayne County Peak Value Tax Year 2007 through Current Tax Year 2025

State Equalized Value	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Current 2025 SEV / Peak 2007 SEV
Real Property																				
Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Commercial	2,542,438,771	2,766,213,085	2,714,762,418	2,561,852,863	2,617,911,119	2,417,370,906	2,270,628,738	2,204,881,995	2,306,431,357	2,386,675,689	2,661,905,718	2,791,734,165	4,685,573,700	4,834,419,775	4,888,618,498	5,772,450,299	6,286,706,877	6,665,263,285	6,630,274,199	260.78%
Industrial	861,156,533	750,693,136	718,520,668	711,088,399	660,159,475	576,899,633	555,507,010	531,132,811	503,961,929	480,503,000	276,389,410	480,702,250	587,205,300	672,531,600	752,777,100	773,556,100	919,798,100	994,904,800	1,038,523,600	120.60%
Residential	9,063,123,282	8,815,608,633	7,427,226,864	6,331,071,460	5,475,901,289	4,850,303,038	4,292,795,455	3,335,506,139	3,030,574,465	2,566,135,740	2,450,477,398	2,574,909,572	2,892,304,491	3,538,936,142	3,715,345,424	4,954,105,020	5,840,953,944	7,272,242,275	8,455,354,700	93.29%
Timber-Cutover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Developmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Real Property State Equalized Value	12,466,718,586	12,332,514,854	10,860,509,350	9,604,012,722	8,753,971,883	7,844,573,577	7,118,931,203	6,071,520,945	5,840,967,751	5,433,314,429	5,388,772,526	5,847,345,987	8,165,083,491	9,045,867,517	9,356,741,022	11,500,111,419	13,047,458,921	14,932,410,360	16,124,152,499	129.34%
Personal Property																				
Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Commercial	731,956,754	764,667,892	675,260,248	607,908,495	604,817,650	587,703,719	593,620,542	589,355,069	613,667,184	615,617,682	617,569,762	656,345,357	757,030,598	732,018,015	670,583,033	720,126,900	797,429,360	861,658,524	826,686,800	112.94%
Industrial	514,252,250	545,858,640	622,049,630	578,481,355	396,935,966	635,195,071	904,803,310	759,619,199	711,065,350	427,337,380	375,625,700	333,261,900	241,511,600	272,713,000	241,632,650	232,457,900	54,763,800	53,352,900	53,704,400	10.44%
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Utility	400,512,970	302,430,940	339,823,830	329,992,007	367,378,801	369,979,231	364,183,000	391,585,600	427,812,518	475,575,091	489,242,950	494,512,000	550,650,000	584,154,300	675,555,600	743,172,630	839,215,200	960,294,600	1,086,625,100	272.97%
Total Personal Property State Equalized Value	1,646,721,974	1,612,957,472	1,637,133,708	1,516,381,857	1,369,132,417	1,592,878,021	1,862,606,852	1,752,545,052	1,518,530,153	1,482,438,412	1,484,119,257	1,549,192,198	1,588,885,315	1,587,771,283	1,695,757,430	1,691,408,360	1,875,306,024	1,967,016,300		119.45%
Total Real and Personal Property State Equalized Value	\$ 14,113,440,560	\$ 13,945,472,326	\$ 12,497,643,058	\$ 11,120,394,579	\$ 10,123,104,300	\$ 9,437,451,598	\$ 8,981,538,055	\$ 7,812,080,813	\$ 7,593,512,803	\$ 6,951,484,582	\$ 6,871,210,938	\$ 7,331,465,244	\$ 9,714,275,689	\$ 10,634,752,832	\$ 10,944,512,305	\$ 13,195,868,849	\$ 14,738,867,281	\$ 16,807,716,384	\$ 18,091,168,799	128.18%
State Equalized Value Dollar Change		(167,968,234)	(1,447,829,268)	(1,377,248,479)	(997,290,279)	(685,652,702)	(455,913,543)	(1,169,457,242)	(218,568,010)	(641,668,221)	(80,633,644)	460,254,306	2,382,810,445	920,477,143	309,759,473	2,251,356,544	1,542,998,432	2,068,849,103	1,283,452,415	
State Equalized Value Percentage Change		-1.19%	-10.38%	-11.02%	-8.97%	-6.77%	-4.83%	-13.02%	-2.80%	-8.45%	-1.69%	6.70%	9.48%	2.91%	20.57%	11.69%	14.04%	7.64%		
Percentage of Tax Year 2007 SEV (WC Peak Value Tax Year)	100.00%	98.81%	88.55%	78.75%	71.73%	66.87%	63.64%	55.35%	53.80%	49.26%	48.69%	51.95%	68.83%	75.35%	77.55%	93.50%	104.43%	119.09%	128.18%	
Taxable Value	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Current 2025 TV / Peak 2007 TV
Real Property																				
Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Commercial	1,899,540,323	2,116,188,625	2,145,966,833	2,055,556,507	2,181,621,380	2,082,685,545	1,995,108,811	1,958,496,033	1,996,142,869	2,016,003,524	2,250,302,274	2,165,420,434	2,207,997,807	2,424,768,038	2,475,452,336	2,740,654,997	3,029,085,272	3,184,969,577	3,230,076,961	170.05%
Industrial	737,484,441	645,372,217	651,785,654	643,295,612	612,935,823	506,261,372	495,211,238	475,545,914	454,465,503	429,494,258	234,250,030	337,247,452	359,087,729	385,721,948	396,781,789	425,159,666	558,287,731	598,413,723	617,415,191	83.72%
Residential	5,615,394,554	5,660,265,286	5,291,054,707	4,896,647,203	4,591,718,704	4,265,567,182	3,948,185,909	3,138,728,012	2,883,156,010	2,449,942,062	2,070,779,933	2,126,720,621	2,193,513,642	2,303,683,864	2,284,077,260	2,527,851,206	2,816,322,531	3,230,404,881	3,532,550,462	62.91%
Timber-Cutover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Developmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total Real Property Taxable Value	8,252,419,318	8,421,826,128	8,088,807,194	7,595,499,322	7,386,275,907	6,854,514,099	6,438,505,958	5,572,769,959	5,333,764,382	4,895,439,844	4,555,332,237	4,629,388,507	4,760,599,178	5,114,173,850	5,156,311,385	5,693,665,869	6,403,695,534	7,013,788,181	7,380,042,614	89.43%
Personal Property																				
Agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Commercial	731,956,754	761,194,070	675,260,248	607,908,495	604,823,320	587,681,999	593,698,212	589,446,619	613,842,634	615,879,172	617,851,142	656,548,637	757,188,978	732,225,495	670,808,813	720,390,680	797,678,140	861,922,004	826,966,580	112.98%
Industrial	514,252,250	545,858,640	622,049,630	578,481,355	396,935,966	635,195,071	904,803,310	759,619,199	711,065,350	427,337,380	375,625,700	333,261,900	241,511,600	240,909,700	231,048,833	232,457,900	54,763,800	53,352,900	53,704,400	10.44%
Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Utility	398,076,420	302,388,897	339,801,709	329,992,007	367,378,801	369,979,231	364,183,000	391,585,600	427,812,518	475,575,091	489,242,950	494,512,000	550,650,000	584,154,300	675,555,600	743,172,630	839,215,200	960,294,600	1,086,625,100	272.97%
Total Personal Property Taxable Value	1,644,285,424	1,609,441,607	1,637,111,587	1,516,381,857	1,369,138,087	1,592,856,301	1,862,684,522	1,740,651,418	1,752,720,502	1,518,791,643	1,482,719,792	1,484,322,537	1,549,350,578	1,557,289,495	1,577,413,246	1,696,021,210	1,691,657,140	1,875,569,504	1,967,296,080	119.64%
Total Real and Personal Property Taxable Value	\$ 9,896,704,742	\$ 10,031,267,735	\$ 9,725,918,781	\$ 9,111,881,179	\$ 8,755,413,994	\$ 8,447,370,400	\$ 8,301,190,480	\$ 7,313,421,377	\$ 7,086,484,884	\$ 6,414,231,487	\$ 6,038,052,029	\$ 6,113,711,044	\$ 6,309,949,756	\$ 6,671,463,345	\$ 6,733,724,631	\$ 7,389,687,079	\$ 8,095,352,674	\$ 8,889,357,685	\$ 9,347,338,694	94.45%
Taxable Value Dollar Change		134,562,993	(305,348,954)	(614,037,602)	(356,467,185)	(308,043,594)	(146,179,920)	(987,769,103)	(276,936,493)	(672,253,397)	(376,179,458)	75,659,015	196,238,712	361,513,589	62,261,286	655,962,448	705,665,595	794,005,011	457,981,009	
Taxable Value Percentage Change		1.36%	-3.04%	-6.31%	-3.91%	-3.52%	-1.73%	-11.90%	-3.10%	-9.49%	-5.86%	1.25%	3.21%	5.73%	0.93%	9.74%	9.55%	9.81%	5.15%	
Percentage of Tax Year 2007 TV (WC Peak Value Tax Year)	100.00%	101.36%	98.27%	92.07%	88.47%	85.36%	83.88%	73.90%	71.60%	64.81%	61.01%	61.78%	63.76%	67.41%	68.04%	74.67%	81.80%	89.82%	94.45%	
Inflation Rate Multiplier	1.037	1.023	1.044	0.997	1.017	1.027	1.024	1.016	1.016	1.003	1.009	1.021	1.024	1.019	1.014	1.033	1.050	1.050	1.031	
Taxable Value/State Equalized Value Ratio	70.12%	71.93%	77.82%	81.94%	86.49%	89.51%	92.43%	93.62%	93.32%	92.27%	87.87%	83.39%	64.96%	62.73%	61.53%	56.00%	54.93%	52.89%	51.67%	

Charter County of Wayne, Michigan
Assessor of Record by Local Unit of Government
Current Tax Year 2025

Local Unit of Government	Assessor of Record	Certification Level	Certification Description	Certificate Number
<u>Townships</u>				
Brownstown Township	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
Canton Township	Aaron P. Powers	MMAO (4)	Michigan Master Assessing Officer	R-6684
Grosse Ile Township	Timothy E. O'Donnell	MAAO (3)	Michigan Advanced Assessing Officer	R-4577
Huron Township	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
Northville Township	Aaron P. Powers	MMAO (4)	Michigan Master Assessing Officer	R-6684
Plymouth Township	Aaron P. Powers	MMAO (4)	Michigan Master Assessing Officer	R-6684
Redford Township	Jessica V. Gracer	MMAO (4)	Michigan Master Assessing Officer	R-8444
Sumpter Township	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
Van Buren Township	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
<u>Cities</u>				
Allen Park	Anthony F. Fuoco	MAAO (3)	Michigan Advanced Assessing Officer	R-2278
Belleville	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
Dearborn	Jacob Thurston	MMAO (4)	Michigan Master Assessing Officer	R-8484
Dearborn Heights	Kimberly J. Comer	MAAO (3)	Michigan Advanced Assessing Officer	R-9397
Detroit	Charles Ericson	MMAO (4)	Michigan Master Assessing Officer	R-9050
Ecorse	David M. Griffin	MMAO (4)	Michigan Master Assessing Officer	R-9557
Flat Rock	Eric A. Dunlap	MMAO (4)	Michigan Master Assessing Officer	R-8554
Garden City	Jessica V. Gracer	MMAO (4)	Michigan Master Assessing Officer	R-8444
Gibraltar	David Yack	MAAO (3)	Michigan Advanced Assessing Officer	R-9430
Grosse Pointe	Eric A. Dunlap	MMAO (4)	Michigan Master Assessing Officer	R-8554
Grosse Pointe Farms	Eric A. Dunlap	MMAO (4)	Michigan Master Assessing Officer	R-8554
Grosse Pointe Park	Peter J. Bierzynski	MAAO (3)	Michigan Advanced Assessing Officer	R-9229
Grosse Pointe Shores	Peter J. Bierzynski	MAAO (3)	Michigan Advanced Assessing Officer	R-9229
Grosse Pointe Woods	Eric A. Dunlap	MMAO (4)	Michigan Master Assessing Officer	R-8554
Hamtramck	Konrad Maziarz	MAAO (3)	Michigan Advanced Assessing Officer	R-9784
Harper Woods	Holly A. Cozza	MAAO (3)	Michigan Advanced Assessing Officer	R-5794
Highland Park	Douglas M. Shaw	MAAO (3)	Michigan Advanced Assessing Officer	R-5680
Inkster	Marwan Abdullah	MAAO (3)	Michigan Advanced Assessing Officer	R-9207
Lincoln Park	Robert A. Brazeau	MAAO (3)	Michigan Advanced Assessing Officer	R-6972
Livonia	Linda K. Gosselin	MMAO (4)	Michigan Master Assessing Officer	R-4999
Melvindale	David M. Griffin	MMAO (4)	Michigan Master Assessing Officer	R-9557
Northville	David M. Griffin	MMAO (4)	Michigan Master Assessing Officer	R-9557
Plymouth	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
River Rouge	Jessica V. Gracer	MMAO (4)	Michigan Master Assessing Officer	R-8444
Riverview	Eric A. Dunlap	MMAO (4)	Michigan Master Assessing Officer	R-8554
Rockwood	Kimberly J. Comer	MAAO (3)	Michigan Advanced Assessing Officer	R-9397
Romulus	Julie Albert	MMAO (4)	Michigan Master Assessing Officer	R-6471
Southgate	Eric A. Dunlap	MMAO (4)	Michigan Master Assessing Officer	R-8554
Taylor	Jessica V. Gracer	MMAO (4)	Michigan Master Assessing Officer	R-8444
Trenton	Joanie L. Barnett	MAAO (3)	Michigan Advanced Assessing Officer	R-8123
Wayne	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
Westland	Jennifer E. Stamper	MMAO (4)	Michigan Master Assessing Officer	R-7929
Woodhaven	Christine L. Kuhn	MAAO (3)	Michigan Advanced Assessing Officer	R-8107
Wyandotte	Eric A. Dunlap	MMAO (4)	Michigan Master Assessing Officer	R-8554
<u>County</u>				
Wayne	Scott T. Vandemergel	MMAO (4)	Michigan Master Assessing Officer	R-7359

THE GENERAL PROPERTY TAX ACT (EXCERPT)

Act 206 of 1893

EQUALIZATION BY COUNTIES.

211.34 Determination of county equalized value; conducting business at public meeting; notice of meeting; advising local taxing units of increased equalized value; reduction of maximum authorized millage rate; examination of assessment rolls to ascertain equal and uniform assessment of real and personal property; equalization procedure; establishment of department to survey assessments and assist board of commissioners; appeal to state tax tribunal; authority of agent to file and sign petition for appeal.

Sec. 34. (1) The county board of commissioners in each county shall meet in April each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with the open meetings act, Act No. 267 of the Public Acts of 1976, as amended, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the county board of commissioners shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the board of county commissioners and each taxing unit other than a city, township, school district, intermediate school district, or community college district, shall immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being sections 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized valuation exceeds its assessed valuation by 5.0% or more in 1982 or by any amount in 1983 or any year thereafter, a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.

(2) The county board of commissioners shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value. If, on the examination, the county board of commissioners considers the assessments to be relatively unequal, it shall equalize the assessments by adding to or deducting from the valuation of the taxable property in a township or city an amount which in the judgment of the county board of commissioners will produce a sum which represents the true cash value of that property, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. The county board of commissioners and the state tax commission shall equalize real and personal property separately by adding to or deducting from the valuation of taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount which will produce a sum which represents the proportion of true cash value established by the legislature. Beginning December 31, 1980, the county board of commissioners and the state tax commission shall equalize separately the following classes of real property by adding to or deducting from the valuation of agricultural, developmental, residential, commercial, industrial, and timber cutover taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount as will produce a sum which represents the proportion of true cash value established by the legislature. The tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for real property as equalized. Beginning December 31, 1980, the tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for each classification for real property as equalized. Factors used in determining the state equalized valuation for real and personal property on the tax roll shall be rounded up to not less than 4 decimal places. Equalized values for both real and personal property shall be equalized uniformly at the same proportion of true cash value in the county. The county board of commissioners shall also cause to be entered upon its records the aggregate valuation of the taxable real and personal property of each township or city in its county as determined by the county board. The county board of commissioners shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions

conformable to the requirements of this act. After the rolls are equalized, each shall be certified to by the chairperson and the clerk of the board and be delivered to the supervisor of the proper township or city, who shall file and keep the roll in his or her office.

(3) The county board of commissioners of a county shall establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the county board of commissioners. The county board of commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.

(4) The supervisor of a township or, with the approval of the governing body, the certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the county board of commissioners, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner provided by law. An appeal from the determination by the county board of commissioners shall be filed with the clerk of the tribunal by a written or printed petition which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor, the certified assessor, or a majority of the members of the board of education taking the appeal, shall show that a certain township, city, or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a showing that the equalization complained of is unfair, unjust, inequitable, or discriminatory. The state tax tribunal shall have the same authority to consider and pass upon the action and determination of the county board of commissioners in equalizing valuations as it has to consider complaints relative to the assessment and taxation of property. The state tax tribunal may order the county board of commissioners to reconvene and to cause the assessment rolls of the county to be brought before it, may summon the commissioners of the county to give evidence in relation to the equalization, and may take further action and may make further investigation in the premises as it considers necessary. The state tax tribunal shall fix a valuation on all property of the county. If the state tax tribunal decides that the determination and equalization made by the county board of commissioners is correct, further action shall not be taken. If the state tax tribunal, after the hearing, decides that the valuations of the county were improperly equalized, it shall proceed to make deductions from, or additions to, the valuations of the respective townships, cities, or school districts as may be considered proper, and in so doing the tribunal shall have the same powers as the county board of commissioners had in the first instance. The deductions or additions shall decrease or increase the state equalized valuation of the local unit affected but shall not increase or decrease the total state equalized valuation of the county in the case of an appeal under this section to the state tax tribunal. If the tax tribunal finds that the valuations of a class of property in a county were improperly equalized by that county and determines that the total value of that class of property in the county may not be at the level required by law, prior to entry of a final order, the tax tribunal shall forward its findings and determination to the state tax commission. Within 90 days after receiving the findings and determination of the tax tribunal, the state tax commission shall determine whether the state equalized valuation of that class of property in the county was set at the level prescribed by law or should be revised to provide uniformity among the counties and shall enter an order consistent with the state tax commission's findings. The tax tribunal shall enter a final order based upon the revised state equalized valuation, if any, which is adopted by the state tax commission. The state tax tribunal immediately after completing its revision of the equalization of the valuation of the several assessment districts shall report its action to the county board of commissioners and board of education if the board has instituted the appeal by filing its report with the clerk of the county board of commissioners. The action of the state tax tribunal in the premises shall constitute the equalization of the county for the tax year.

(5) For purposes of appeals pursuant to subsection (4) in 1981 only, an agent of a supervisor, including an assessor, shall be considered to have the authority to file and sign a petition for an appeal, and any otherwise timely submitted petition in 1981 by an agent of a supervisor shall be reviewed by the tribunal as if submitted by the supervisor.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3857;—Am. 1909, Act 292, Eff. Sept. 1, 1909;—Am. 1913, Act 201, Eff.

Aug. 14, 1913;—CL 1915, 4028;—Am. 1921, Act 380, Eff. Aug. 18, 1921;—Am. 1925, Act 85, Eff. Aug. 27, 1925;—CL 1929, 3422;—CL 1948, 211.34;—Am. 1952, Act 264, Eff. Sept. 18, 1952;—Am. 1954, Act 200, Eff. Aug. 13, 1954;—Am. 1956, Act 30, Imd. Eff. Mar. 28, 1956;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1968, Act 206, Eff. Nov. 15, 1968;—Am. 1970, Act 152, Imd. Eff. Aug. 1, 1970;—Am. 1971, Act 189, Imd. Eff. Dec. 20, 1971;—Am. 1975, Act 243, Imd. Eff. Sept. 4, 1975;—Am. 1976, Act 233, Imd. Eff. Aug. 4, 1976;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978;—Am. 1979, Act 114, Eff. Mar. 27, 1980;—Am. 1980, Act 152, Imd. Eff. June 11, 1980;—Am. 1981, Act 6, Imd. Eff. Apr. 16, 1981;—Am. 1981, Act 213, Imd. Eff. Dec. 30, 1981;—Am. 1986, Act 105, Imd. Eff. May 19, 1986.

Popular name: Act 206

211.34a Tabular statement of tentative equalization ratios and estimated multipliers; preparation; publication; copies, notices; effect on equalization procedures; appeal.

Sec. 34a. (1) The equalization director of each county shall prepare a tabular statement each year, by the several cities and townships of the county, showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized valuation of real property and of personal property. The county shall publish the tabulation in a newspaper of general circulation within the county on or before the third Monday in February each year and furnish a copy to each assessor and to each of the boards of review in the county and to the state tax commission. All notices of meetings of the boards of review shall give the tentative ratios and estimated multipliers pertaining to their jurisdiction. The tentative recommended equalization ratios and multiplying figures shall not prejudice the equalization procedures of the county board of commissioners or the state tax commission.

(2) If the final equalization multiplier for only the 1986 tax year exceeds the tentative multiplier used in preparing the assessment notice and as a result of action of the state board of equalization or county board of commissioners a taxpayer's assessment as equalized is in excess of 50% of true cash value, that person may appeal directly to the tax tribunal. The appeal shall be filed under this subsection during 1986 on or before the third Monday in August and shall be heard in the same manner as other appeals of the tribunal. An appeal pursuant to this subsection shall not result in an equalized value less than the assessed value multiplied by the tentative equalization multiplier used in preparing the assessment notice.

History: Add. 1971, Act 165, Imd. Eff. Nov. 24, 1971;—Am. 1975, Act 188, Imd. Eff. Aug. 2, 1975;—Am. 1986, Act 138, Imd. Eff. June 30, 1986.

Compiler's note: In the last sentence of subsection (2), the word "assessed" evidently should read "assessed".

Popular name: Act 206

211.34b Joint equalization department; establishment; duties.

Sec. 34b. Two or more counties may jointly establish an equalization department as provided by section 34. The joint equalization department shall assist the boards of commissioners in each participating county in surveying and equalizing assessments and meeting the requirements of section 34.

History: Add. 1972, Act 356, Eff. Mar. 30, 1973.

Popular name: Act 206

211.34c Classification of assessable property; tabulation of assessed valuations; transmittal of tabulation and other statistical information; description; buildings on leased land as improvements; total usage of parcel which includes more than 1 classification; notice to assessor and protest of assigned classification; decision; petition; arbitration; determination final and binding; appeal by department; construction of section; separate assessment roll for certain property.

Sec. 34c. (1) Not later than the first Monday in March in each year, the assessor shall classify every item of assessable property according to the definitions contained in this section. Following the March board of review, the assessor shall tabulate the total number of items and the valuations as approved by the board of review for each classification and for the totals of real and personal property in the local tax collecting unit. The assessor shall transmit to the county equalization department and to the state tax commission the tabulation of assessed valuations and other statistical information the state tax commission considers necessary to meet the requirements of this act and 1911 PA 44, MCL 209.1 to 209.8.

(2) The classifications of assessable real property are described as follows:

(a) Agricultural real property includes parcels used partially or wholly for agricultural operations, with or without buildings. For taxes levied after December 31, 2002, agricultural real property includes buildings on leased land used for agricultural operations. If a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that

comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property. Contiguity is not broken by a boundary between local tax collecting units, a section boundary, a road, a right-of-way, or property purchased or taken under condemnation proceedings by a public utility for power transmission lines if the 2 parcels separated by the purchased or condemned property were a single parcel prior to the sale or condemnation. For purposes of this subsection, contiguity requires that the parcel classified as agricultural real property by reason of its agriculture use and the vacant parcel, wooded parcel, or parcel on which is located 1 or more agricultural outbuildings must be immediately adjacent to each other, without intervening parcels that do not qualify for classification as agricultural real property based on their actual agricultural use. It is the intent of the legislature that if a parcel of real property is classified as agricultural real property and is engaged in agricultural operations, any contiguous parcel owned by the same taxpayer, that is a vacant parcel, a wooded parcel, or a parcel on which is located 1 or more agricultural outbuildings that comprise more than 50% of the taxable value of all buildings on that parcel as indicated by the assessment records for the local tax collecting unit in which that parcel is located, shall be classified as agricultural real property even if the contiguous parcels are located in different local tax collecting units. Property shall not lose its classification as agricultural real property as a result of an owner or lessee of that property implementing a wildlife risk mitigation action plan. As used in this subdivision:

(i) "Agricultural outbuilding" means a building or other structure primarily used for agricultural operations.

(ii) "Agricultural operations" means the following:

(A) Farming in all its branches, including cultivating soil.

(B) Growing and harvesting any agricultural, horticultural, or floricultural commodity.

(C) Dairying.

(D) Raising livestock, bees, fish, fur-bearing animals, or poultry, including operating a game bird hunting preserve licensed under part 417 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.41701 to 324.41712, and also including farming operations that harvest cervidae on site where not less than 60% of the cervidae were born as part of the farming operation. As used in this subparagraph, "livestock" includes, but is not limited to, cattle, sheep, new world camelids, goats, bison, privately owned cervids, ratites, swine, equine, poultry, aquaculture, and rabbits. Livestock does not include dogs and cats.

(E) Raising, breeding, training, leasing, or boarding horses.

(F) Turf and tree farming.

(G) Performing any practices on a farm incident to, or in conjunction with, farming operations. A commercial storage, processing, distribution, marketing, or shipping operation is not part of agricultural operations.

(iii) "Project" means certain risk mitigating measures, which may include, but are not limited to, the following:

(A) Making it difficult for wildlife to access feed by storing livestock feed securely, restricting wildlife access to feeding and watering areas, and deterring or reducing wildlife presence around livestock feed by storing feed in an enclosed barn, wrapping bales or covering stacks with tarps, closing ends of bags, storing grains in animal-proof containers or bins, maintaining fences, practicing small mammal and rodent control, or feeding away from wildlife cover.

(B) Minimizing wildlife access to livestock feed and water by feeding livestock in an enclosed area, feeding in open areas near buildings and human activity, removing extra or waste feed when livestock are moved, using hay feeders to reduce waste, using artificial water systems to help keep livestock from sharing water sources with wildlife, fencing off stagnant ponds, wetlands, or areas of wildlife habitats that pose a disease risk, and keeping mineral feeders near buildings and human activity or using devices that restrict wildlife usage.

(iv) "Wildlife risk mitigation action plan" means a written plan consisting of 1 or more projects to help reduce the risks of a communicable disease spreading between wildlife and livestock that is approved by the department of agriculture and rural development under the animal industry act, 1988 PA 466, MCL 287.701 to 287.746.

(b) Commercial real property includes the following:

(i) Platted or unplatted parcels used for commercial purposes, whether wholesale, retail, or service, with or without buildings.

(ii) Parcels used by fraternal societies.

(iii) Parcels used as golf courses, boat clubs, ski areas, or apartment buildings with more than 4 units.

(iv) For taxes levied after December 31, 2002, buildings on leased land used for commercial purposes.

(c) Developmental real property includes parcels containing more than 5 acres without buildings, or more than 15 acres with a market value in excess of its value in use. Developmental real property may include farm

land or open space land adjacent to a population center, or farm land subject to several competing valuation influences.

(d) Industrial real property includes the following:

(i) Platted or unplatted parcels used for manufacturing and processing purposes, with or without buildings.
(ii) Parcels used for utilities sites for generating plants, pumping stations, switches, substations, compressing stations, warehouses, rights-of-way, flowage land, and storage areas.

(iii) Parcels used for removal or processing of gravel, stone, or mineral ores.

(iv) For taxes levied after December 31, 2002, buildings on leased land used for industrial purposes.

(v) For taxes levied after December 31, 2002, buildings on leased land for utility purposes.

(e) Residential real property includes the following:

(i) Platted or unplatted parcels, with or without buildings, and condominium apartments located within or outside a village or city, which are used for, or probably will be used for, residential purposes.

(ii) Parcels that are used for, or probably will be used for, recreational purposes, such as lake lots and hunting lands, located in an area used predominantly for recreational purposes.

(iii) For taxes levied after December 31, 2002, a home, cottage, or cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(f) Timber-cutover real property includes parcels that are stocked with forest products of merchantable type and size, cutover forest land with little or no merchantable products, and marsh lands or other barren land. However, when a typical purchase of this type of land is for residential or recreational uses, the classification shall be changed to residential.

(3) The classifications of assessable personal property are described as follows:

(a) Agricultural personal property includes any agricultural equipment and produce not exempt by law.

(b) Commercial personal property includes the following:

(i) All equipment, furniture, and fixtures on commercial parcels, and inventories not exempt by law.

(ii) All outdoor advertising signs and billboards.

(iii) Well drilling rigs and other equipment attached to a transporting vehicle but not designed for operation while the vehicle is moving on the highway.

(iv) Unlicensed commercial vehicles or commercial vehicles licensed as special mobile equipment or by temporary permits.

(c) Industrial personal property includes the following:

(i) All machinery and equipment, furniture and fixtures, and dies on industrial parcels, and inventories not exempt by law.

(ii) Personal property of mining companies.

(d) For taxes levied before January 1, 2003, residential personal property includes a home, cottage, or cabin on leased land, and a mobile home that would be assessable as real property under section 2a except that the land on which it is located is not assessable because the land is exempt.

(e) Utility personal property includes the following:

(i) Electric transmission and distribution systems, substation equipment, spare parts, gas distribution systems, and water transmission and distribution systems.

(ii) Oil wells and allied equipment such as tanks, gathering lines, field pump units, and buildings.

(iii) Inventories not exempt by law.

(iv) Gas wells with allied equipment and gathering lines.

(v) Oil or gas field equipment stored in the open or in warehouses such as drilling rigs, motors, pipes, and parts.

(vi) Gas storage equipment.

(vii) Transmission lines of gas or oil transporting companies.

(4) For taxes levied before January 1, 2003, buildings on leased land of any classification are improvements where the owner of the improvement is not the owner of the land or fee, the value of the land is not assessed to the owner of the building, and the improvement has been assessed as personal property pursuant to section 14(6).

(5) If the total usage of a parcel includes more than 1 classification, the assessor shall determine the classification that most significantly influences the total valuation of the parcel.

(6) An owner of any assessable property who disputes the classification of that parcel shall notify the assessor and may protest the assigned classification to the March board of review. An owner or assessor may appeal the decision of the March board of review by filing a petition with the state tax commission not later than June 30 in that tax year. The state tax commission shall arbitrate the petition based on the written petition and the written recommendations of the assessor and the state tax commission staff. An appeal may not be

taken from the decision of the state tax commission regarding classification complaint petitions and the state tax commission's determination is final and binding for the year of the petition.

(7) The department of treasury may appeal the classification of any assessable property to the residential and small claims division of the Michigan tax tribunal not later than December 31 in the tax year for which the classification is appealed.

(8) This section shall not be construed to encourage the assessment of property at other than the uniform percentage of true cash value prescribed by this act.

(9) The assessor of each city or township in which is located property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, shall place that property on an assessment roll that is separate from the assessment roll prepared under section 24. For purposes of calculating the debt limitation imposed by section 11 of article VII of the state constitution of 1963, the separate assessment roll for property that is subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, required by this subsection shall be combined with the assessment roll prepared under section 24.

History: Add. 1978, Act 381, Imd. Eff. July 27, 1978;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996;—Am. 2000, Act 415, Imd. Eff. Jan. 8, 2001;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002;—Am. 2006, Act 214, Imd. Eff. June 21, 2006;—Am. 2006, Act 278, Imd. Eff. July 7, 2006;—Am. 2006, Act 376, Imd. Eff. Sept. 22, 2006;—Am. 2006, Act 646, Imd. Eff. Jan. 5, 2007;—Am. 2011, Act 320, Imd. Eff. Dec. 27, 2011;—Am. 2012, Act 368, Imd. Eff. Dec. 14, 2012;—Am. 2012, Act 409, Imd. Eff. Dec. 20, 2012.

Compiler's note: Enacting section 1 of Act 646 of 2006 provides:

"Enacting section 1. It is the intent of the legislature that this amendatory act shall not change the status of property subject to payment in lieu of taxes under subpart 14 of part 21 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.2152 to 324.2154, in regard to school operating mills levied under section 1211 of the revised school code, 1976 PA 451, MCL 380.1211."

For transfer of powers and duties of department of environmental quality to department of natural resources and environment, see E.R.O. No. 2009-31, compiled at MCL 324.99919.

Popular name: Act 206

211.34d Definitions; tabulation of tentative taxable value; computation of amounts; calculation of millage reduction fraction; transmittal of computations; delivery of signed statement; certification; tax levy; limitation on number of mills; application of millage reduction fraction or limitation; voter approval of tax levy; incorrect millage reduction fraction; recalculation and rounding of fractions; publication of inflation rate; permanent reduction in maximum rates.

Sec. 34d. (1) As used in this section or section 27a, or section 3 or 31 of article IX of the state constitution of 1963:

(a) For taxes levied before 1995, "additions" means all increases in value caused by new construction or a physical addition of equipment or furnishings, and the value of property that was exempt from taxes or not included on the assessment unit's immediately preceding year's assessment roll.

(b) For taxes levied after 1994, "additions" means, except as provided in subdivision (c), all of the following:

(i) Omitted real property. As used in this subparagraph, "omitted real property" means previously existing tangible real property not included in the assessment. Omitted real property does not increase taxable value as an addition unless the assessing jurisdiction has a property record card or other documentation showing that the omitted real property was not previously included in the assessment. The assessing jurisdiction has the burden of proof in establishing whether the omitted real property is included in the assessment. Omitted real property for the current and the 2 immediately preceding years, discovered after the assessment roll has been completed, must be added to the tax roll pursuant to the procedures established in section 154. For purposes of determining the taxable value of real property under section 27a, the value of omitted real property is based on the value and the ratio of taxable value to true cash value the omitted real property would have had if the property had not been omitted.

(ii) Omitted personal property. As used in this subparagraph, "omitted personal property" means previously existing tangible personal property not included in the assessment. Omitted personal property must be added to the tax roll pursuant to section 154.

(iii) New construction. As used in this subparagraph, "new construction" means property not in existence on the immediately preceding tax day and not replacement construction. New construction includes the physical addition of equipment or furnishings, subject to the provisions set forth in section 27(2)(a) to (q). For purposes of determining the taxable value of property under section 27a, the value of new construction is the true cash value of the new construction multiplied by 0.50.

(iv) Previously exempt property. As used in this subparagraph, "previously exempt property" means property that was exempt from ad valorem taxation under this act on the immediately preceding tax day but is subject to ad valorem taxation on the current tax day under this act. For purposes of determining the taxable value of real property under section 27a:

(A) The value of property previously exempt under section 7u is the taxable value the entire parcel of property would have had if that property had not been exempt, minus the product of the entire parcel's taxable value in the immediately preceding year and the lesser of 1.05 or the inflation rate.

(B) The taxable value of property that is a facility as that term is defined in section 2 of 1974 PA 198, MCL 207.552, that was previously exempt under section 7k is the taxable value that property would have had under this act if it had not been exempt.

(C) The value of property previously exempt under any other section of law is the true cash value of the previously exempt property multiplied by 0.50.

(v) Replacement construction. As used in this subparagraph, "replacement construction" means construction that replaced property damaged or destroyed by accident or act of God and that occurred after the immediately preceding tax day to the extent the construction's true cash value does not exceed the true cash value of property that was damaged or destroyed by accident or act of God in the immediately preceding 3 years. Except as otherwise provided in this subparagraph, for purposes of determining the taxable value of property under section 27a, the value of the replacement construction is the true cash value of the replacement construction multiplied by a fraction, the numerator of which is the taxable value of the property to which the construction was added in the immediately preceding year and the denominator of which is the true cash value of the property to which the construction was added in the immediately preceding year, and then multiplied by the lesser of 1.05 or the inflation rate. However, after December 31, 2011, for purposes of determining the taxable value of property under section 27a, if the property's replacement construction is of substantially the same materials as determined by the state tax commission, if the square footage is not more than 5% greater than the property that was damaged or destroyed, and if the replacement construction is completed not later than December 31 in the year 3 years after the accident or act of God occurred, the replacement construction's taxable value is equal to the taxable value of the property in the year immediately preceding the year in which the property was damaged or destroyed, adjusted annually as provided in section 27a(2). Any construction materials required to bring the property into compliance with any applicable health, sanitary, zoning, safety, fire, or construction codes or ordinances must be considered to be substantially the same materials by the state tax commission for the sake of replacement construction under this section.

(vi) An increase in taxable value attributable to the complete or partial remediation of environmental contamination existing on the immediately preceding tax day. The department of environment, Great Lakes, and energy shall determine the degree of remediation based on information available in existing department of environment, Great Lakes, and energy records or information made available to the department of environment, Great Lakes, and energy if the appropriate assessing officer for a local tax collecting unit requests that determination. The increase in taxable value attributable to the remediation is the increase in true cash value attributable to the remediation multiplied by a fraction, the numerator of which is the taxable value of the property had it not been contaminated and the denominator of which is the true cash value of the property had it not been contaminated.

(vii) Public services. As used in this subparagraph, "public services" means water service, sewer service, a primary access road, natural gas service, electrical service, telephone service, sidewalks, or street lighting. For purposes of determining the taxable value of real property under section 27a, the value of public services is the amount of increase in true cash value of the property attributable to the available public services multiplied by 0.50, and must be added in the calendar year following the calendar year when those public services are initially available.

(c) For taxes levied after 1994, additions do not include increased value attributable to any of the following:

(i) Platting, splits, or combinations of property.

(ii) A change in the zoning of property.

(iii) For the purposes of the calculation of the millage reduction fraction under subsection (7) only, increased taxable value under section 27a(3) after a transfer of ownership of property.

(d) "Assessed valuation of property as finally equalized" means taxable value under section 27a.

(e) "Financial officer" means the officer responsible for preparing the budget of a unit of local government.

(f) "General price level" means the annual average of the 12 monthly values for the United States Consumer Price Index for all urban consumers as defined and officially reported by the United States Department of Labor, Bureau of Labor Statistics.

(g) For taxes levied before 1995, "losses" means a decrease in value caused by the removal or destruction

of real or personal property and the value of property taxed in the immediately preceding year that has been exempted or removed from the assessment unit's assessment roll.

(h) For taxes levied after 1994, "losses" means, except as provided in subdivision (i), all of the following:

(i) Property that has been destroyed or removed. For purposes of determining the taxable value of property under section 27a, the value of property destroyed or removed is the product of the true cash value of that property multiplied by a fraction, the numerator of which is the taxable value of that property in the immediately preceding year and the denominator of which is the true cash value of that property in the immediately preceding year.

(ii) Property that was subject to ad valorem taxation under this act in the immediately preceding year that is now exempt from ad valorem taxation under this act. For purposes of determining the taxable value of property under section 27a, the value of property exempted from ad valorem taxation under this act is the amount exempted.

(iii) Before December 31, 2013, an adjustment in value, if any, because of a decrease in the property's occupancy rate, to the extent provided by law. For purposes of determining the taxable value of real property under section 27a, the value of a loss for a decrease in the property's occupancy rate is the product of the decrease in the true cash value of the property attributable to the decreased occupancy rate multiplied by a fraction, the numerator of which is the taxable value of the property in the immediately preceding year and the denominator of which is the true cash value of the property in the immediately preceding year.

(iv) A decrease in taxable value attributable to environmental contamination existing on the immediately preceding tax day. The department of environment, Great Lakes, and energy shall determine the degree to which environmental contamination limits the use of property based on information available in existing department of environment, Great Lakes, and energy records or information made available to the department of environment, Great Lakes, and energy if the appropriate assessing officer for a local tax collecting unit requests that determination. The department of environment, Great Lakes, and energy's determination of the degree to which environmental contamination limits the use of property must be based on the criteria established for the categories set forth in section 20120a(1) of the natural resources and environmental protection act, 1994 PA 451, MCL 324.20120a. The decrease in taxable value attributable to the contamination is the decrease in true cash value attributable to the contamination multiplied by a fraction, the numerator of which is the taxable value of the property had it not been contaminated and the denominator of which is the true cash value of the property had it not been contaminated.

(i) For taxes levied after 1994, losses do not include decreased value attributable to either of the following:

(i) Platting, splits, or combinations of property.

(ii) A change in the zoning of property.

(j) "New construction and improvements" means additions less losses.

(k) "Current year" means the year for which the millage limitation is being calculated.

(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.

(2) On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director. The tabulation by the assessing officer must contain additions and losses for each classification of property that is separately equalized for each unit of local government or part of a unit of local government in the township or city. If as a result of state equalization the taxable value of property changes, the assessing officer of each township or city shall revise the calculations required by this subsection on or before the Friday following the fourth Monday in May. The county equalization director shall compute these amounts and the current and immediately preceding year's taxable values for each classification of property that is separately equalized for each unit of local government that levies taxes under this act within the boundary of the county. The county equalization director shall cooperate with equalization directors of neighboring counties, as necessary, to make the computation for units of local government located in more than 1 county. The county equalization director shall calculate the millage reduction fraction for each unit of local government in the county for the current year. The financial officer for each taxing jurisdiction shall calculate the compounded millage reduction fractions beginning in 1980 resulting from the multiplication of successive millage reduction fractions and shall recognize a local voter action to increase the compounded millage reduction fraction to a maximum of 1 as a new beginning fraction. Upon request of the superintendent of the intermediate school district, the county equalization director shall transmit the complete computations of the taxable values to the superintendent of the intermediate school district within that county. At the request of the presidents of

community colleges, the county equalization director shall transmit the complete computations of the taxable values to the presidents of community colleges within the county.

(3) On or before the first Monday in June of each year, the county equalization director shall deliver the statement of the computations signed by the county equalization director to the county treasurer.

(4) On or before the second Monday in June of each year, the treasurer of each county shall certify the immediately preceding year's taxable values, the current year's taxable values, the amount of additions and losses for the current year, and the current year's millage reduction fraction for each unit of local government that levies a property tax in the county.

(5) The financial officer of each unit of local government shall make the computation of the tax rate using the data certified by the county treasurer and the state tax commission. At the annual session in October, or, for a county or local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, before a special meeting held before the annual levy on July 1, the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with section 31 of article IX of the state constitution of 1963.

(6) The number of mills permitted to be levied in a tax year is limited as provided in this section pursuant to section 31 of article IX of the state constitution of 1963. A unit of local government shall not levy a tax rate greater than the rate determined by reducing its maximum rate or rates authorized by law or charter by a millage reduction fraction as provided in this section without voter approval.

(7) A millage reduction fraction must be determined for each year for each local unit of government. For ad valorem property taxes that became a lien before January 1, 1983, the numerator of the fraction is the total state equalized valuation for the immediately preceding year multiplied by the inflation rate and the denominator of the fraction is the total state equalized valuation for the current year minus new construction and improvements. For ad valorem property taxes that become a lien after December 31, 1982 and through December 31, 1994, the numerator of the fraction is the product of the difference between the total state equalized valuation for the immediately preceding year minus losses multiplied by the inflation rate and the denominator of the fraction is the total state equalized valuation for the current year minus additions. For ad valorem property taxes that are levied after December 31, 1994, the numerator of the fraction is the product of the difference between the total taxable value for the immediately preceding year minus losses multiplied by the inflation rate and the denominator of the fraction is the total taxable value for the current year minus additions. For each year after 1993, a millage reduction fraction must not exceed 1.

(8) The compounded millage reduction fraction must be calculated by multiplying the local unit's previous year's compounded millage reduction fraction by the current year's millage reduction fraction. The compounded millage reduction fraction for the year must be multiplied by the maximum millage rate authorized by law or charter for the unit of local government for the year, except as provided by subsection (9). A compounded millage reduction fraction must not exceed 1.

(9) The millage reduction must be determined separately for authorized millage approved by the voters. The limitation on millage authorized by the voters on or before April 30 of a year must be calculated beginning with the millage reduction fraction for that year. Millage authorized by the voters after April 30 is not subject to a millage reduction until the year following the voter authorization which must be calculated beginning with the millage reduction fraction for the year following the authorization. The first millage reduction fraction used in calculating the limitation on millage approved by the voters after January 1, 1979 must not exceed 1.

(10) A millage reduction fraction must be applied separately to the aggregate maximum millage rate authorized by a charter and to each maximum millage rate authorized by state law for a specific purpose.

(11) A unit of local government may submit to the voters for their approval the levy in that year of a tax rate in excess of the limit set by this section. The ballot question must ask the voters to approve the levy of a specific number of mills in excess of the limit. The provisions of this section do not allow the levy of a millage rate in excess of the maximum rate authorized by law or charter. If the authorization to levy millage expires after 1993 and a local governmental unit is asking voters to renew the authorization to levy the millage, the ballot question must ask for renewed authorization for the number of expiring mills as reduced by the millage reduction required by this section. If the election occurs before June 1 of a year, the millage reduction is based on the immediately preceding year's millage reduction applicable to that millage. If the election occurs after May 31 of a year, the millage reduction must be based on that year's millage reduction applicable to that millage had it not expired.

(12) A reduction or limitation under this section must not be applied to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments or

contract obligations in anticipation of which bonds are issued that were authorized before December 23, 1978, as provided by section 4 of chapter I of former 1943 PA 202, or to taxes imposed for the payment of principal and interest on bonds or other evidence of indebtedness or for the payment of assessments or contract obligations in anticipation of which bonds are issued that are approved by the voters after December 22, 1978.

(13) If it is determined after the levy of a tax that an incorrect millage reduction fraction has been applied, the amount of additional tax revenue or the shortage of tax revenue must be deducted from or added to the next regular tax levy for that unit of local government after the determination of the authorized rate pursuant to this section.

(14) If as a result of an appeal of county equalization or state equalization the taxable value of a unit of local government changes, the millage reduction fraction for the year must be recalculated. The financial officer shall effectuate an addition or reduction of tax revenue in the same manner as prescribed in subsection (13).

(15) The fractions calculated pursuant to this section must be rounded to 4 decimal places, except that the inflation rate must be computed by the state tax commission and must be rounded to 3 decimal places. The state tax commission shall publish the inflation rate before March 1 of each year.

(16) Beginning with taxes levied in 1994, the millage reduction required by section 31 of article IX of the state constitution of 1963 permanently reduces the maximum rate or rates authorized by law or charter. The reduced maximum authorized rate or rates for 1994 must equal the product of the maximum rate or rates authorized by law or charter before application of this section multiplied by the compounded millage reduction applicable to that millage in 1994 pursuant to subsections (8) to (12). The reduced maximum authorized rate or rates for 1995 and each year after 1995 must equal the product of the immediately preceding year's reduced maximum authorized rate or rates multiplied by the current year's millage reduction fraction and must be adjusted for millage for which authorization has expired and new authorized millage approved by the voters pursuant to subsections (8) to (12).

History: Add. 1978, Act 532, Imd. Eff. Dec. 21, 1978;—Am. 1979, Act 35, Imd. Eff. June 20, 1979;—Am. 1981, Act 6, Imd. Eff. Apr. 16, 1981;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1991, Act 38, Imd. Eff. June 10, 1991;—Am. 1993, Act 145, Imd. Eff. Aug. 19, 1993;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1996, Act 476, Imd. Eff. Dec. 26, 1996;—Am. 2005, Act 12, Imd. Eff. Apr. 28, 2005;—Am. 2007, Act 31, Imd. Eff. June 29, 2007;—Am. 2012, Act 185, Imd. Eff. June 20, 2012;—Am. 2014, Act 18, Imd. Eff. Feb. 25, 2014;—Am. 2014, Act 164, Imd. Eff. June 12, 2014;—Am. 2019, Act 117, Imd. Eff. Nov. 15, 2019;—Am. 2022, Act 240, Imd. Eff. Dec. 14, 2022.

Constitutionality: MCL 211.34d(i)(b)(vii) is unconstitutional because it purports to define the term “additions” for purposes of Const 1963, art IX, § 3 in a way that violates the proper meaning of that term, WPW Acquisition Co v City of Troy, 466 Mich 117; 643 NW2d 564 (2002).

Compiler's note: Sec. 34d, as amended by Act 6 of 1981, was amended by Act 41 of 1981 to read as follows:

“Sec. 34d. (1) As used in this section or section 31 of article 9 of the state constitution of 1963, or both:

“(a) “Additions” means all increases in value caused by new construction in the classification, a physical addition of equipment or furnishings in the classification, and the value of property which was exempt from taxes or not included on the assessment unit's previous year's assessment roll for the classification, and, for property in a classification which was classified as part of a different class in the previous year, the value assigned to that property in the previous year.

“(b) “Financial officer” means the officer responsible for preparing the budget of a unit of local government.

“(c) “Losses” means a decrease in value caused by the removal or destruction of property in the classification, and the value of property taxed in the prior year which has been exempted or removed from the assessment unit's assessment roll for the classification, and the value of property which has been reclassified out of the class of property.

“(d) “New construction and improvements” means additions less losses.

“(e) “Current year” means the year for which the tax limitation is being calculated.

“(2) On or before the first Monday in May of each year the assessing officer of each township or city shall tabulate the assessed valuation as approved by the local board of review for each classification of property which is separately equalized for each unit of local government and provide the tabulated assessed valuations to the county equalization director. The tabulation by the assessing officer shall contain additions and losses for each classification of property which is separately equalized for each unit of local government or part of a unit of local government in the township or city. The county equalization director shall compute these amounts and the current and prior year's state equalized valuation for each classification of property which is separately equalized for each unit of local government that levies taxes under this act within the boundary of the county and shall cooperate with equalization directors of neighboring counties, as necessary, to make the computation for units of local government located in more than 1 county. The county equalization director shall calculate the tax reduction fractions for each unit of local government in the county for the current year. The financial officer for each taxing jurisdiction shall calculate the compounded tax reduction fractions beginning in 1982 resulting from the multiplication of successive tax reduction fractions and shall recognize a local voter action which may increase the compounded tax reduction fractions to a maximum of 1 as the new beginning fractions. Upon request of the superintendent of the intermediate school district, the county equalization director shall transmit the complete computations of the assessed valuations to the superintendent of the intermediate school district within that county. At the request of the presidents of community colleges, the county equalization director shall transmit the complete computations of the assessed valuation to the presidents of community colleges within the county.

“(3) On or before the fourth Tuesday in May of each year the county equalization director shall deliver the statement of the computations signed by the county equalization director to the county treasurer.

“(4) On or before June 1 of each year the treasurer of each county shall certify the prior year's state equalized valuation of property, the current year's state equalized valuation of property, the amount of additions and losses for the current year, and the current year's tax

reduction fractions for each classification of property which is separately equalized for each unit of local government which levies a property tax in the county.

“(5) The financial officer of each unit of local government shall make the computation of the tax collection using the data certified by the county treasurer and the state tax commission. At the annual session in October, the county board of commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested levy's collection has been reduced, if necessary, in compliance with section 31 of article 9 of the state constitution of 1963 and has attached a completed tax reduction calculation form prescribed by the state tax commission.

“(6) The amount of taxes permitted to be collected from tax levies after December 31, 1980, is limited as provided in this section pursuant to section 31 of article 9 of the state constitution of 1963. Without voter approval, a unit of local government shall not collect an amount of taxes on each property classification which is separately equalized greater than the amount determined by multiplying the tax levy on each class by a tax reduction fraction for that classification of property as provided in this section.

“(7) Beginning in 1981, a tax reduction fraction shall be determined for each year for each classification of property which is separately equalized for each local unit of government. For ad valorem property taxes levied after December 31, 1980, the numerator of the fractions shall be the product of the difference of total state equalized valuation of the class of property for the preceding year less losses, multiplied by 1.06 and the denominator of the fraction shall be the total state equalized valuation of the class of property for the current year minus additions. The annual tax reduction fractions for ad valorem property tax levies shall not exceed 1. For 1981 ad valorem property tax levies, the 1981 annual tax reduction fractions shall be multiplied by the ad valorem property tax levy for operating purposes from the respective property classification by the unit of local government for 1981, except as provided by subsection (9).

“(8) The tax reduction fractions for the 1981 tax year shall be the first fractions in the series of annual reduction fractions which shall be multiplied together to produce the compounded tax reduction fractions for the year. The compounded tax reduction fractions for 1982 shall be calculated by multiplying the 1981 tax reduction fractions for a class by the 1982 tax reduction fraction for the class. The compounded tax reduction fraction for 1983 and each year thereafter for a class shall be calculated by multiplying the local unit's previous year's compounded tax reduction fraction for the class by the current year's tax reduction fraction for the class. Beginning with 1982 ad valorem property tax levies, the compounded tax reduction fractions for the year shall be multiplied by the ad valorem property tax levy for operating purposes from the respective property classification by the unit of local government for the year, except as provided by subsection (9). A compounded tax reduction fraction shall not exceed 1.

“(9) After January 1, 1981 and upon voter approval of the increased number of mills as required by subsection (11), the tax reduction shall be determined separately for taxes levied from a number of mills in excess of the number of mills levied in 1980. An increase in the number of mills over the number of mills levied in the previous year that is approved by the voters after January 1, 1981 shall not be subject to a tax reduction until the year following the first levy of these mills which shall be calculated beginning with the tax reduction fractions for the year following the first levy of these mills. The annual tax reduction fractions used in calculating the limitation on taxes from these increased number of mills approved by the voters after January 1, 1981 shall not exceed 1.

“(10) A unit of local government may submit to the voters for their approval a ballot question to allow the collection of taxes in excess of the limit set by this section or to reimpose the limit set by this section that had previously been increased or waived. The ballot question to allow the collection of taxes in excess of the limit set by this section may ask the voters to increase the 6% limit on increased tax collections in each class to a higher specified percentage in 1 or more specified years, to waive the application of the annual tax reduction fractions in that year by utilizing annual tax reduction fractions of 1 in determining the compound tax reduction fractions for the year, or to approve the collection in 1 or more specified years of its tax levy without regard to the tax reduction required by section 31 of article 9 of the state constitution of 1963 by approving an increase in that year's compounded tax reduction fractions to 1. If a collection of a tax levy with a limitation of over 6% or without regard to the tax reduction required by subsection (6) and section 31 of article 9 of the state constitution of 1963 is approved for more than 1 year, the voters in the unit of local government may require not more than 1 time in each 12-month period, upon filing a petition signed by not less than 10% of the qualified electors in the unit of local government which signatures have been collected within not more than 90 days after the petition was first circulated, that the question of reinstitution of the 6% limit be submitted to the electors of the unit of local government at either the next regularly scheduled election of the unit of local government or a special election called by the governing board of the unit of local government if the next regularly scheduled election is more than 180 days after the date the petitions are submitted. If, at an election held before the date certification is required of the unit of local government under section 36, the electors approve a question submitted pursuant to this subsection either by the unit of local government or by referendum, the approval shall be effective with ad valorem property tax levies for the year the question was approved. If necessary, any consequential adjustment required of the annual and compound tax reduction fractions and of the summer or winter tax levies of any unit of local government in the year the election is held shall be made by adding or deducting the appropriate amounts to or from the next ad valorem property tax levy of the unit of local government. If the question submitted pursuant to this subsection either by the unit of local government or by referendum is approved by the electors at an election held after the date certification is required of the unit of local government under section 36, approval shall be effective with ad valorem property tax levies for the year immediately following the year in which the question was approved. If a limit in excess of 6% is approved before the date certification is required of the unit of local government under section 36, the year's annual tax reduction fractions shall be recalculated for determining the current year's and all following year's compounded tax reduction fractions. Upon reinstitution of the 6% limit after 1 or more years in which taxes were levied without regard to the required reduction, the compound tax reduction fraction calculation shall utilize 1 as the annual tax reduction fraction for each classification of property for each year in which the limitation was not effective. The provisions of this section shall not allow the levy of a millage rate in excess of the maximum rate authorized by law or charter or for the increase or waiver of the 6% limitation for less than all classifications of property. A vote at an election held between January 1, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved, without approving an increase or establishment of an authorized millage rate, either the levy of a specified number of mills for operating purposes in excess of the limit imposed for 1981 tax levies pursuant to this section as effective January 1, 1981 or the levy of a certain number of mills for operating purposes after application of this section as effective January 1, 1981, shall be considered sufficient to increase the 6% limitation in 1981 to a percentage which would allow the unit of local government to collect full revenues from the levy of these mills in 1981. A vote at an election held between January 1, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved, pursuant to this section as effective January 1, 1981, either a compound millage reduction fraction of 1 for 1981 tax levies or the levy of its authorized millage without regard to this section as then effective, shall be considered sufficient to waive the 6% limitation in 1981 for ad valorem property tax levies for that unit of local government.

“(11) A millage rate shall not be levied in excess of the rate levied in the previous year without approval of a majority of the qualified electors of the unit of local government voting thereon. A unit of local government, which submits a question seeking the approval of a majority of the qualified electors voting thereon for increasing or establishing an authorized millage rate for operating purposes, shall

identify in the question the number of mills for operating purposes that the local unit could levy upon approval of the question in excess of the number of mills levied for operating purposes by the local unit in the previous year. If none of the mills authorized to be levied for operating purposes in 1980 have expired, a vote at an election held between January 1, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved an increase in the maximum authorized millage rate for operating purposes effective in 1980, shall be considered to increase the number of mills which may be levied for operating purposes by the unit of local government over the millage rate levied for operating purposes by the unit of local government in 1980 by the number of mills by which the maximum authorized millage rate for operating purposes in 1980 is increased. A vote at an election held between January 1, 1981 and May 19, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved the establishment of a maximum authorized millage rate for operating purposes after a certain number of mills authorized to be levied for operating purposes in 1980 have expired, shall be considered to increase the number of mills which may be levied for operating purposes by the unit of local government in 1980 by the difference, if any, between the total number of mills this vote would actually allow to be levied for operating purposes under this section as effective January 1, 1981, based on the actual 1980 compounded millage reduction fraction and a 1981 annual millage reduction fraction of 1.0, less the millage rate for operating purposes levied for operating purposes under this section as effective January 1, 1981, based on the actual 1980 compounded millage reduction fraction and 1981 annual millage reduction fraction of 1.0, less the millage rate for operating purposes levied by the unit of local government in 1980. A vote at an election held between May 20, 1981 and July 4, 1981 at which a majority of the qualified electors of a unit of local government voting thereon approved the establishment of a maximum authorized millage rate for operating purposes after a certain number of mills authorized to be levied for operating purposes in 1980 have expired, shall be considered to increase the number of mills which may be levied for operating purposes by the unit of local government in 1980 by the difference, if any, between subdivision (a) less subdivision (b):

“(a) The sum of the difference between the maximum authorized millage rate for operating purposes in 1980 less the number of authorized mills in 1980 for operating purposes which have expired, plus the number of mills for operating purposes voted upon or renewed over the 1981 maximum authorized millage rate for operating purposes before this approval.

“(b) The millage rate for operating purposes levied by the unit of local government in 1980.

“(12) A reduction or limitation under this section shall be applied only to taxes imposed for operating purposes, as defined by section 7a.

“(13) Notwithstanding any charter provision or law to the contrary, a city, village, township, or county that prepares and mails summer tax bills shall delay the preparation and mailing of the 1981 summer tax bills, and a taxing unit shall not levy ad valorem property taxes in 1981, until between July 6, 1981 and a later date determined by the city, village, township, or county that prepares and mails summer tax bills in 1981. In addition, the final date on which the summer taxes are payable without penalty or interest shall be delayed by the same number of days that the mailing of the tax bills is delayed and the date on which a unit of local government must adopt its budget for a local fiscal year commencing in 1981 may be delayed until after May 19, 1981.

“(14) If it is determined subsequent to the levy of a tax that an incorrect tax reduction fraction has been applied, the amount of additional tax revenue or the shortage of tax revenue shall be deducted from or added to the next regular tax levy for that unit of local government after the determination of the reduction of tax collections pursuant to this section.

“(15) If, as a result of an appeal of county equalization or state equalization, the state equalized valuation of a separately equalized class of property of a unit of local government changes, the tax reduction fractions for the year shall be recalculated. The financial officer shall effectuate an addition or reduction of tax revenue in the same manner as prescribed in subsection (14).

“(16) The fractions calculated pursuant to this section shall be rounded to 4 decimal places.

“(17) Beginning in 1981, the determination, tabulation, calculation, and certification of assessed values, state equalized values, additions, and losses required by this section shall be done separately for each class of property which is separately equalized.

“(18) A question authorized to be submitted by subsection (10) shall not be submitted as part of a question seeking to increase or establish a millage rate for the unit of local government, but may be submitted as a separate question on the same ballot.”

Section 2 of Act 41 of 1981 provides: “(1) Except as provided by subsections (2) and (3), this amendatory act shall not take effect unless House Joint Resolution G of the 81st Legislature becomes a part of the constitution as provided in section 1 of article 12 of the state constitution of 1963.

“(2) Section 7a(8), (9), (12), and (14) of this amendatory act shall take immediate effect, but shall expire on the date the state board of canvassers certifies to the secretary of state that Proposal A on the statewide May 19, 1981 special election ballot has been rejected by the voters.

“(3) Sections 7a(11) and 34d(3), (4), (7), (9), (10), (11), (17), and (18) of this amendatory act shall take effect on the date the state board of canvassers certifies to the secretary of state that Proposal A on the statewide May 19, 1981 special election ballot has been approved by the voters.”

Section 3 of Act 41 of 1981 provides: “Section 34d(13) of this amendatory act shall expire on the date the state board of canvassers certifies to the secretary of state that Proposal A on the statewide May 19, 1981 special election ballot has been rejected by the voters.”

Proposal A, referred to in Sections 2 and 3 of Act 41 of 1981, was submitted to and disapproved by the people at the special election held on May 19, 1981. The state board of canvassers, also referred to in Sections 2 and 3, certified to the secretary of state on May 27, 1981, that Proposal A had been rejected by the voters.

Enacting section 1 of Act 164 of 2014 provides:

“Enacting section 1. This amendatory act, which removes an increase in value attributable to an increase in a parcel of property's occupancy rate from the definition of "additions" by striking section 34d(1)(b)(vii) of the general property tax act, 1893 PA 206, MCL 211.34d, reflects the decision of the Michigan supreme court in *WPW Acquisition Company v City of Troy*, 466 Mich 117 (2002) (Docket No. 118750).”

Popular name: Act 206

211.34e Millage reduction fraction; calculation; application to local school district millage.

Sec. 34e. (1) Notwithstanding section 34d, the limitation under section 34d on millage authorized by voters after March 30, 1994 for local school district operating purposes shall be calculated beginning with the millage reduction fraction for 1995.

(2) In 1994, the millage reduction fraction shall be applied to the local school district's millage authorized by the voters before April 1, 1994. In 1995, the millage reduction fraction shall be applied to the local school district's millage authorized by voters before June 1, 1995. In 1994, the reduction fraction shall be calculated

using the local school district's state equalized valuation without regard to the exemption provided under section 1211 of the school code of 1976, Act No. 451 of the Public Acts of 1976, being section 380.1211 of the Michigan Compiled Laws, and the state equalized valuation of property exempt under section 1211 of Act No. 451 of the Public Acts of 1976 is not considered a loss. In 1995, the reduction fraction shall be calculated using the local school district's taxable value without regard to the exemption provided under section 1211 of Act No. 451 of the Public Acts of 1976, and the taxable value of property exempt under section 1211 of Act No. 451 of the Public Acts of 1976 is not considered a loss.

History: Add. 1994, Act 253, Imd. Eff. July 5, 1994;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 1995, Act 74, Eff. Dec. 31, 1994.

Compiler's note: Section 2 of Act 74 of 1995 provides:

“This amendatory act is retroactive and shall take effect December 31, 1994.”

Popular name: Act 206

STATE BOARD OF EQUALIZATION (EXCERPT)
Act 44 of 1911

209.5 County boards of commissioners; equalization of assessment rolls; duties of assessing officers and clerks of county boards of commissioners; transmitting tabular statement to state tax commission and state board of equalization; property to be excluded from statement; 1-time extension of deadlines.

Sec. 5. (1) Subject to subsection (3), at the regular meeting of the boards of commissioners of the several counties held on the Tuesday following the second Monday in April each year, the boards of commissioners shall equalize the assessment rolls in the manner provided by law. Subject to subsection (3), the equalization must be completed before the first Monday in May.

(2) Before these meetings, each assessing officer shall add up the columns of his or her assessment roll, enumerating the number of acres of land and the value of the real and personal property assessed, to show the aggregate of each. The director of the tax or equalization department of each county shall prepare a tabular statement from the aggregates of the several rolls of the number of acres of land and the value of the personal property and each classification of real property in each township and city as assessed, and also the aggregate valuation of the personal property and each classification of real property appearing on each roll as equalized by the county board of commissioners pursuant to section 34 of the general property tax act, 1893 PA 206, MCL 211.34. The director of the tax or equalization department shall make a certified copy of the tabular statement, signed by the chairperson and clerk of the county board of commissioners and the director of the tax or equalization department, and shall, subject to subsection (3), transmit the statement to the secretary of the state tax commission on or before the first Monday in May, who shall present the statement to the state board of equalization immediately following its organization. The statement and copy of the statement must not embrace any property assessed under laws enacted pursuant to section 5 of article 9 of the state constitution of 1963, or on which specific taxes are imposed, or for which alternative means of taxation in lieu of general ad valorem taxation are provided by law.

(3) The deadlines provided for in subsections (1) and (2) are subject to the 1-time extensions provided for in section 33a(1)(b) of the general property tax act, 1893 PA 206, MCL 211.33a.

History: 1911, Act 44, Imd. Eff. Apr. 5, 1911;—CL 1915, 164;—Am. 1921, Act 8, Imd. Eff. Mar. 18, 1921;—CL 1929, 3700;—CL 1948, 209.5;—Am. 1949, Act 287, Eff. Sept. 23, 1949;—Am. 1957, Act 30, Imd. Eff. Apr. 26, 1957;—Am. 1964, Act 138, Eff. Aug. 28, 1964;—Am. 1981, Act 52, Imd. Eff. May 19, 1981;—Am. 2001, Act 36, Imd. Eff. June 29, 2001;—Am. 2020, Act 251, Eff. Dec. 29, 2020.

Compiler's note: Section 2 of Act 52 of 1981 provides: "This amendatory act shall take effect for assessments made for 1981 ad valorem property tax levies and for all levies thereafter."

Popular name: State Board of Equalization Act

Bulletin No. 12 of 2024
October 22, 2024
Property Tax and Equalization Calendar for 2025

TO: Assessor and Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Property Tax and Equalization Calendar for 2025

STATE TAX COMMISSION
2025 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

This Tax Calendar is being provided as an informational resource for important dates and deadlines related to assessing, equalization, foreclosures, tax collections, and related topics. It does not cover every statutory or other deadline that may exist. All statutorily required dates are controlling. Dates listed in the Tax Calendar that are not directly found in statute, administrative rules, or State Tax Commission policies are suggested as best practices.

By 1st day of each month	County treasurer must account for and deliver to the state the collections under the state Education Tax Act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, on hand on the last day of the preceding month. MCL 211.43(10)
By 15th day of each month	County treasurer must account for and deliver to the state the collections under the State Education Tax Act, Act. NO. 331 of the Public Acts of 1993 on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
December 1, 2024	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
December 31, 2024	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5). Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)
	Tax Day for 2025 property taxes. MCL 211.2(2)

	All taxes due and liens are canceled for otherwise unsold 2024 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)
January 2, 2025 December 31 is a State Holiday January 1 is a State Holiday	Deadline for counties to file 2024 equalization studies for 2025 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)
January 10, 2025	Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) Personal Property Statements must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)
January 27, 2025	Local units with an SEV of \$15,000,000 or Less: 2024 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5) All other local units: Must distribute 2024 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)
January 31, 2025 February 1 is a Saturday	Deadline to submit STC Form 2699 (L-4143) Statement of "Qualified Personal Property" by a "Qualified Business with the assessor (not later than February 1). MCL 211.8a(2)
	Deadline for notice by certified mail to all properties that are delinquent on their 2024 property taxes (not later than February 1). MCL 211.78f(1)
	Last day for county to send second notice by first class mail to all properties that have delinquent 2023 taxes. MCL 211.78f
February 14, 2025	The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15 (MCL 211.59(3)). Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. If statements are not mailed by December 31, the local unit may not impose the 3% late penalty charge. MCL 211.44(3)
	Last day to pay property 2024 taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)
February 14, 2025 February 15 is a Saturday	STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)
February 14, 2025 February 15 is a Saturday February 16 is a Sunday February 17 is a State Holiday	Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2025, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)

February 18, 2025 February 15 is a Saturday February 16 is a Sunday February 17 is a State Holiday	A local unit of government that collects a summer property tax shall defer the collection of 2024 summer taxes until this date for qualified property owners who filed intent. MCL 211.51(2)
February 20, 2025	Deadline for payments to municipalities from the Local Community Stabilization Authority: Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December (not later than February 20). MCL 123.1357(8)(b)
	Form 5819 <i>Qualified Heavy Equipment Rental Personal Property Exemption Claim</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Qualified Heavy Equipment Rental Personal Property exemption is being claimed for 2025. MCL 211.9p(2)(e)
	Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel on which the Eligible Manufacturing Personal Property exemption had been granted but is no longer eligible. MCL 211.9m(2)(c)
	Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each NEW personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed for 2025. MCL 211.9m(2)(c)
	Form 632 2025 <i>Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)
	Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. MCL 211.19(2)
February 28, 2025	Deadline for municipalities to report inaccurate 2024 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2024 Personal Property Taxable Values Used for 2024 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)
	Last day for local treasurers to collect 2024 property taxes. MCL 211.78a
February 28, 2025 March 1 is a Saturday	The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)
March 1, 2025	County Treasurer commences settlement with local unit treasurers. MCL 211.55
	Properties with delinquent 2023 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)
	Redemptions of 2023 tax-delinquent properties require additional interest at non-compounded rate of ½% per month from March 1 preceding forfeiture. MCL 211.78g(3)(b)

	County Property Tax Administration Fee of 4% added to unpaid 2024 taxes and interest at 1% per month. MCL 211.78a(3)
	Local units to turn over 2024 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.
March 3, 2025	The 2025 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24
March 4, 2025	The assessor/supervisor shall submit the 2025 certified assessment roll to the Board of Review (Tuesday after first Monday in March). MCL 211.29(1)
	Organizational meeting of Township Board of Review. MCL 211.29. (Tuesday after first Monday in March). City Board of Review may vary according to Charter provisions.
March 10, 2025	The Board of Review must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The Board of Review must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March after 6 p.m. MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)
March 14, 2025	Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)
March 31, 2025	Last day to pay all forfeited 2023 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2023 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k
	Deadline for municipalities to report any errors identified in the 2024 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)
	Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of the 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)

	Deadline for county equalization directors to report any corrected 2024 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2024 Personal Property Taxable Values Used for the 2024 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2024 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2024. MCL 123.1358(5)(e)
April 1, 2025	Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)
	Assessors are required to annually provide parcel information from any Form 5819 Qualified Heavy Equipment Rental Personal Property Exemption Claim and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9p
	Assessors are required to annually provide parcel information from any Form 5076 <i>Small Business Property Tax Exemption Claim under MCL 211.9o</i> and other parcel information required by the Department of Treasury for any taxpayer with more than \$80,000 but less than \$180,000 in true cash value in a form and manner required by the Department no later than April 1 of each year. MCL 211.9o
	Assessors are required to annually provide information from any Form 5277 <i>Affidavit to Rescind Eligible Manufacturing Personal Property Exemption</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n
	District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)
	Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)
April 7, 2025	On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a
April 9, 2025	The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)

	An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Rule 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.
April 15, 2025	County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)
	Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)
	Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2024 assessment year. MCL 211.1057(4)
April 21, 2025	Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)
	The county equalization department assembles the local unit 4626 reports and submits the data to the e-Equalization site by the third Monday in April. MCL 207.12.
	Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210
April 30, 2025	Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)
May 1, 2025	Deadline for Department of Treasury to post the <i>2025 Millage Rate Comparison Reports</i> on the Personal Property Tax Reimbursements website (not later than May 1). MCL 123.1353(5)
	Final day for completion of delinquent tax rolls. MCL 211.57(1)
	Deadline for filing a <i>Principal Residence Exemption (PRE) Active-Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd
	Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt. MCL 211.7ee(2)
May 5, 2025	On or before the first Monday in May of each year, the assessing officer of each township or city shall tabulate the tentative taxable value as approved by the local board of review and as modified by county equalization for each classification of property that is separately equalized for each unit of local government and provide the tabulated tentative taxable values to the county equalization director on STC Form 4626. MCL 211.34d(2)
	Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i> , with STC (first Monday in May). MCL 209.5(2) Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)

	Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in “Headlee” calculations (first Monday in May). MCL 211.34d(2)
May 12, 2025	Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)
May 15, 2025	Deadline for assessors to report the 2025 taxable value of commercial personal property and industrial personal property to the county equalization director (not later than May 15). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)
	Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)
May 20, 2025	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the 2024 personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue (not later than May 20). MCL 123.1357(8)(d)
May 27, 2025 May 26 is a State Holiday	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
May 30, 2025	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2)
May 30, 2025 May 31 is a Saturday	Deadline for county equalization directors to report the 2025 taxable value of commercial personal property and industrial personal property for each municipality in the county on the <i>Personal Property Summary Report (PPSR)</i> to the Department of Treasury (not later than May 31). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)
May 30, 2025 June 1 is a Sunday	Last day to send the first notice to all properties that are delinquent on 2024 taxes. MCL 211.78b
June 1, 2025 May 31 is a Saturday	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
June 1, 2025	Deadline for filing Form 2368 Principal Residence Exemption (PRE) Affidavit for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2)
	Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the summer tax levy. MCL 211.7cc(5)

	<p>Deadline for filing Form 4983 Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) to qualify for the summer tax levy. MCL 211.7cc(5)</p> <p>Assessment Roll due to County Treasurer if local unit is not collecting summer taxes. MCL 211.905b(6)(a)</p>
<p>June 2, 2025 June 1 is a Sunday</p>	<p>No later than June 1, the County Treasurer delivers to the State Treasurer a statement (Form 4341) listing the total amount of state education tax (SET) not returned delinquent, collected by the County Treasurer, and collected and remitted to the County Treasurer by each city or township treasurer, also a statement for the county and for each city or township of the number of parcels from which the SET was collected, the number of parcels for which SET was billed, and the total amount retained by the County Treasurer and by the City or Township Treasurer. MCL 211.905b(12)</p>
<p>June 2, 2025</p>	<p>The Department of Treasury shall rescind for the 2025 assessment year any Eligible Manufacturing Personal Property (EMPP) exemption described in MCL 211.9m and 211.9n granted for any parcel for which the essential services assessment payment in full and any penalty due have not been received or for which the department discovers that the property is not eligible (no later than the first Monday in June) MCL 211.1057(5)(a)</p> <p>County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form 612 (L-4028) <i>Millage Reduction Fraction Computation</i> is filed with the County Treasurer and the STC on or before the first Monday in June. MCL 211.34d(3).</p> <p>For the inter-county governmental units covering more than one county, the County Equalization Director responsible compiles the appropriate taxable values, completes, and verifies Form 613/L-4028IC, <i>Complete Millage Reduction Fraction Computation</i> on behalf of inter-county governmental units.</p> <p>Deadline for notifying protesting taxpayers in writing of Board of Review Action (by the first Monday in June). MCL 211.30(4)</p>
<p>June 2, 2025 June 1 is a Sunday</p>	<p>Requests are due from a Tax Increment Finance Authority, Local Development Financing Authority or Downtown Development Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 1). Form 4650; MCL 125.4312b(2); MCL 125.4411b(2); MCL 125.4213c(2)</p>
<p>June 6, 2025</p>	<p>Deadline for assessors to report the 2024 and 2025 taxable values for each renaissance zone on <i>2025 Renaissance Zone Tax Reimbursement Data</i> (Form 3369). MCL 125.2692</p>
<p>June 7, 2025</p>	<p>Deadline for county equalization directors to compile and report the 2025 taxable value of commercial personal property and industrial personal property for each municipality levying a millage in more than one county on the <i>Personal Property Inter-County Summary Report (PPSR-IC)</i> to the Department of Treasury (not later than June 7). The 2025 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2025. MCL 123.1353(3)</p>
<p>June 9, 2025</p>	<p>Allocation Board must issue final order not later than the second Monday in June. MCL 211.216</p>

June 13, 2025 June 15 is a Sunday	Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2025 forfeitures. MCL 211.78h(1)
June 16, 2025	Qualified local governmental units report to the STC on the status of each exemption granted under the Attainable Housing Facilities Act. MCL 207.914
	Qualified local governmental units report to the STC on the status of each exemption granted under the Residential Housing Facilities Act. MCL 207.964
	Qualified local governmental units report to the STC on the status of each exemption granted under the Solar Energy Facilities Taxation Act. MCL 211.1162
	Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 (MCL 324.3702 and R 209.76) and Air Pollution Control PA 451 of 1994 Part 59 (MCL 324.5902 and R 209.81) tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.
	Deadline for the assessor's report to the STC on the status of each Neighborhood "homestead" exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)
	Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008. MCL 125.2665a(2)
	Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i> , Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i> , or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i> . MCL 123.1356a(3)
June 23, 2025	Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d
June 27, 2025 June 28 is a Saturday June 29 is a Sunday	Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor's collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)
June 30, 2025	Deadline for County Equalization Director to file Form 3689 (L-4027i) Interim Status Report and Plan of Study Activity by Unit and Class for the current year. STC Rule 209.41(4)
	County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.
	Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.

	Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) Property Owner Petition for Change of Property Classification (June 30).
July 1, 2025	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p> <p>Deadline for governmental agencies to exercise the right of refusal for 2025 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>
MTT Note:	Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)
July 22, 2025	The July Board of Review may be convened (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)
July 31, 2025	<p>Form 170-CFT Commercial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-CRA Commercial Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-OPRA Obsolete Property Rehabilitation Act Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Form 170-IFT Industrial Facilities Tax Report must be filed with the Property Services Division on or before July 31 of the year following the tax year involved.</p> <p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p>
August 1, 2025	<p>Deadline for eligible local school districts to file Form 5451 <i>2025 School District Debt Millage Rate for the 2025 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for eligible local school districts to file Form 5609 <i>2025 Hold Harmless Millage Rate for the 2025 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2024 Essential Services Millage Rate Dedicated for the Cost of Essential Services</i> (by August 1). MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for the 2025 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
August 15 2025	Deadline to certify 2025 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057(3)

August 18, 2025	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
August 29, 2025 September 1 is a State holiday	Last day for county to send notice by first class mail to all properties that have delinquent 2024 taxes. MCL 211.78c
September 15, 2025	Last day for qualified taxpayers to file intent for 2025 summer tax deferral. MCL 211.51(7)
	Deadline to amend a previously certified 2025 essential services assessment statement. MCL 211.2057(4)
September 15, 2025 September 14 is a Sunday	Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107
September 16, 2025	Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.
September 30, 2025	Not later than September 30 of the second calendar year after the 2023 foreclosure, the county FGU shall submit a written report to its board of commissioners and the state treasurer identifying any remaining balance and any contingent costs. MCL 211.78i
	Not later than September 30 of the second calendar year after the 2023 foreclosure, the department of treasury shall submit an electronic report to the house and senate committees with jurisdiction over taxation. MCL 211.78m(8)
	Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)
	Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) Tax Rate Request (on or before September 30). MCL 211.36.
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2025	County Treasurer adds \$15 for each parcel of property for which the 2023 real property taxes remain unpaid. MCL 211.78d
October 15, 2025	The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)
	Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666
	Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854

	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p>
October 20, 2025	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December (not later than October 20). MCL 123.1357(8)(a) and (c)</p>
October 31, 2025	<p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000 (, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006 (STC approved application and instructions), Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after October 31 shall be considered by the Commission contingent upon staff availability.</p>
November 1, 2025	<p>Deadline for filing Principal Residence Exemption Affidavit (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE) (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p>
November 5, 2025	<p>Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)</p>
November 14, 2025 November 15 is a Saturday	<p>Form 600 (L-4016) Supplemental Special Assessment Report, due to the STC.</p>
November 28, 2025	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>
November 30, 2025	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 368, MCL 333.2475 (not later than November 30). MCL 123.1357(8)(e)</p>

December 1, 2025	Deadline for foreclosing governmental units to transfer list of unsold 2025 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)
	Results of equalization studies must be reported to assessors of each township and city. <i>Responsibilities of the Equalization Director</i>
	County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer. MCL 211.43
	2025 winter taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40
	County Equalization Director submits apportionment millage report to the STC. MCL 207.12
December 9, 2025	The December Board of Review may be convened (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)
December 30, 2025 December 31 is a State Holiday	The Department of Treasury may appeal the 2025 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)
December 31, 2025	Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second- and third-year annual verification of a Conditional Rescission of Principal Residence Exemption (PRE) (Form 4640). MCL 211.7cc(5)
	Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))
	An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year. MCL 211.1057(7)
	Tax Day for 2026 property taxes. MCL 211.2(2)
January 2, 2026 December 31 is a State Holiday January 1 is a State Holiday	Deadline for counties to file 2025 equalization studies for 2026 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) State Tax Commission Analysis for Equalized Valuation of Personal Property and Form 603 (L-4018R) State Tax Commission Analysis for Equalized Valuation of Real Property. STC Rule 209.41(5)