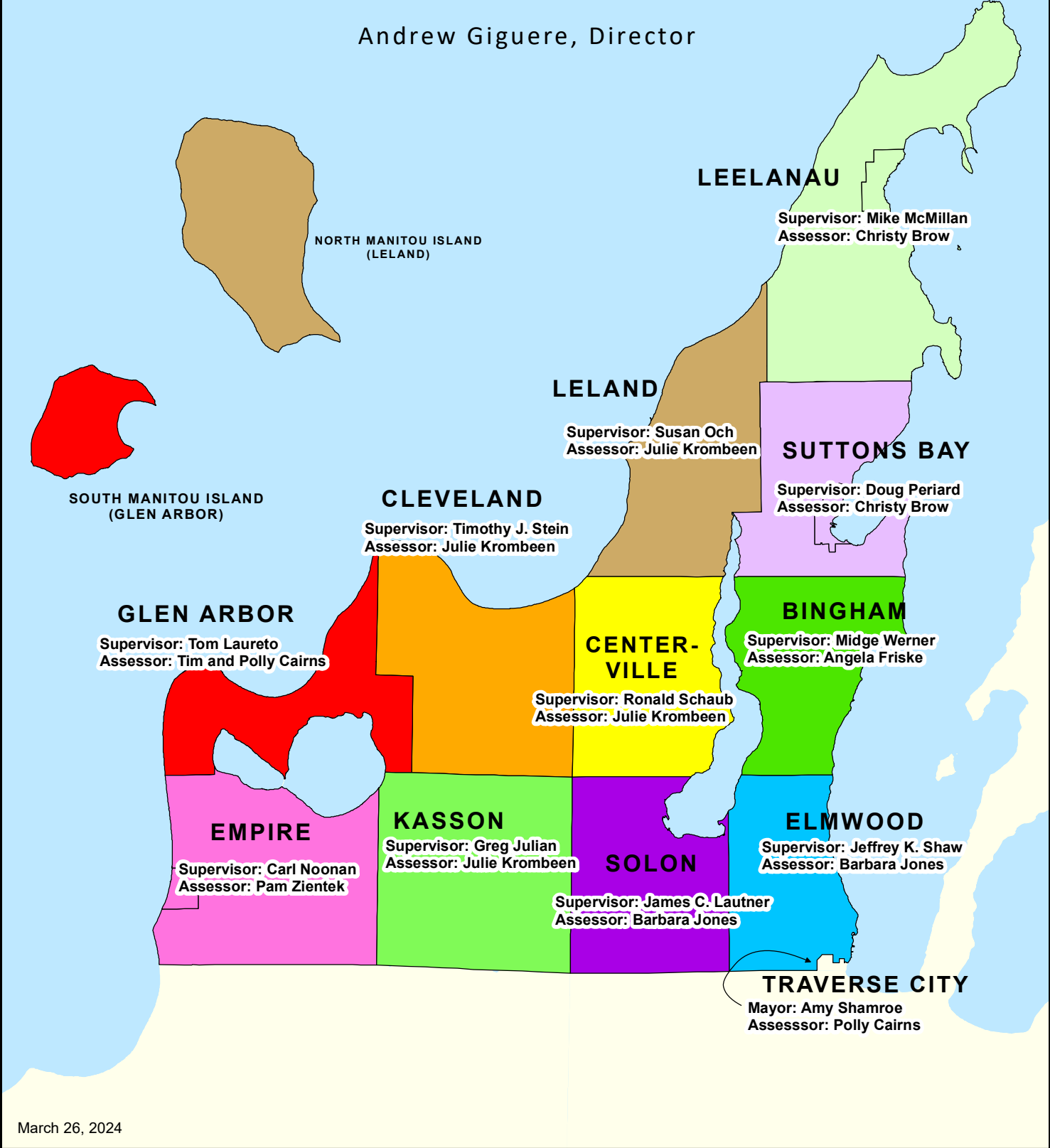


# 2024 Leelanau County Equalization Report

Andrew Giguere, Director



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**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**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

## LEELANAU COUNTY EQUALIZATION DEPARTMENT

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April 9, 2024

Honorable Board of Commissioners  
County of Leelanau  
8527 E. Government Center Drive  
Suttons Bay, MI 49682

Ladies and Gentlemen:

The Equalization Director, through the efforts of the departmental staff members and with the cooperation of the various assessing officers of the County, has compiled the analysis for the 2024 equalization report. Certification of the analysis is enclosed. This is an analysis of the County Equalized Value (Ad-Valorem), not the Taxable Value.

This report is a result of an equalization study in every class of real property and of the total personal property in all twelve (12) assessing units of Leelanau County.

I wish to personally express my appreciation to the Board of Commissioners, staff members and assessing officers of the county for their cooperative efforts. The successful completion of this report has been a synergistic accomplishment.

All county equalized values are subject to review and change by the Michigan State Tax Commission until the fourth Monday in May, when the final order is issued.

The Equalization Report will be located on the County Website at the following address:  
<https://www.leelanau.gov/eqformsrpts.asp>

Respectfully submitted,



Andrew M. Giguere, MMAO/4  
Director, Equalization Department

# 2024 EQUALIZATION REPORT

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April 9, 2024

By Leelanau County Board of Commissioners:

WHEREAS, the 2024 proposed starting ratios as required by State Statutes were published in the local newspaper by the Equalization Director on or before the third Monday of February of this year; and

WHEREAS, the final assessment rolls of the various assessing units, finally approved by the local Boards of Review, have been analyzed and reviewed by the Equalization Department, and

WHEREAS, the recommended County Equalized Value, is certified by the County Equalization Director in the enclosed report; and

WHEREAS, each of the eleven (11) Townships, three (3) Villages, and one (1) City have had the opportunity to review the equalization factors with the Equalization Department and the County Board of Commissioners, and

WHEREAS, this Board of Commissioners feel that these valuations are in order,

NOW, THEREFORE, BE IT RESOLVED, that the Leelanau County Board of Commissioners adopt the **2024** equalized valuations for each city, village, and township, recommended by the **Leelanau County Equalization Department**, as contained in this report, pursuant to Sec. 211.34 MCL 1948, as amended.

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby directs Corporate Counsel and the Equalization Director to represent the Board of Commissioners before the State Tax Commission at the statutory annual meetings on May 13 and May 28, 2024, if necessary.

# CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS 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 \_\_\_\_\_ County

RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations

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 Michigan Compiled Laws 211.10d and the rules of the State Assessors Board.

The State Assessors Board requires a Level \_\_\_\_ State Assessor Certification for this county.

I am certified as a Level \_\_\_\_ State Certified Assessing Officer by the State Assessors Board.

The following are my total Recommended County Equalized Valuations for each separately equalized class of property in \_\_\_\_\_ County:

|              |       |                                  |       |
|--------------|-------|----------------------------------|-------|
| Agricultural | _____ | Timber-Cutover                   | _____ |
| Commercial   | _____ | Developmental                    | _____ |
| Industrial   | _____ | Total Real Property              | _____ |
| Residential  | _____ | Personal Property                | _____ |
|              |       | Total Real and Personal Property | _____ |

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.

Local Assessment Review  
P.O. Box 30471  
Lansing, Michigan 48909-7971

A copy of this form will be forwarded to the State Assessors Board.

|   |      |
|---|------|
| Signature of Equalization Director<br> | Date |
|---|------|



**LEELANAU COUNTY  
EQUALIZATION DEPARTMENT**

**REPORTS TO**

**EXECUTIVE BOARD**

**Ty Wessell – Chair  
Douglas Rexroat – Vice Chair  
Jamie Kramer  
James S. O’Rourke  
Kama Ross  
Gwenne Allgaier  
Melinda C. Lautner**

**ADMINISTRATOR**

**Deborah Allen**

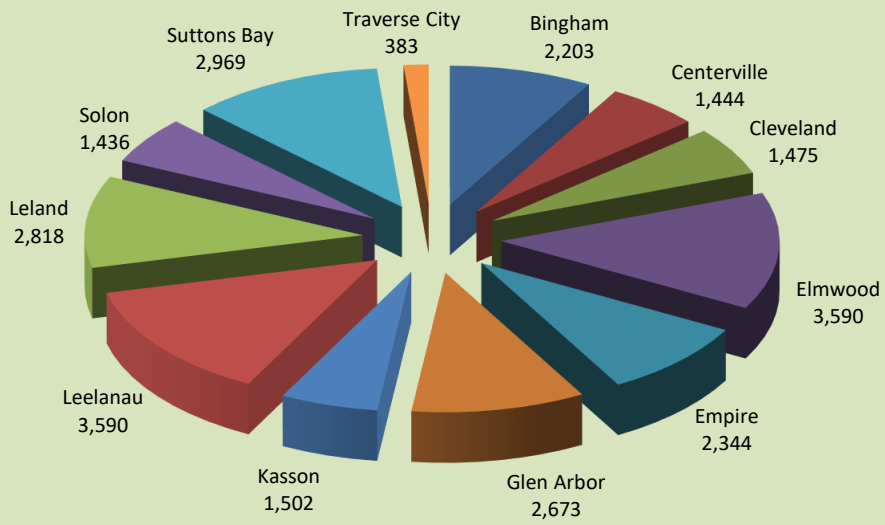
**DEPARTMENT OF EQUALIZATION**

**Andrew Giguere, M.A., M.S., M.M.A.O. (4) – Director  
James Stachnik, B.A., C.P.L., M.C.A.T. – Staff Appraiser  
Linda Priest, M.C.A.O. (2) - Equalization Technician  
Robert R. Herman Jr. – B.S., M.C.A.T. – GIS Analyst**

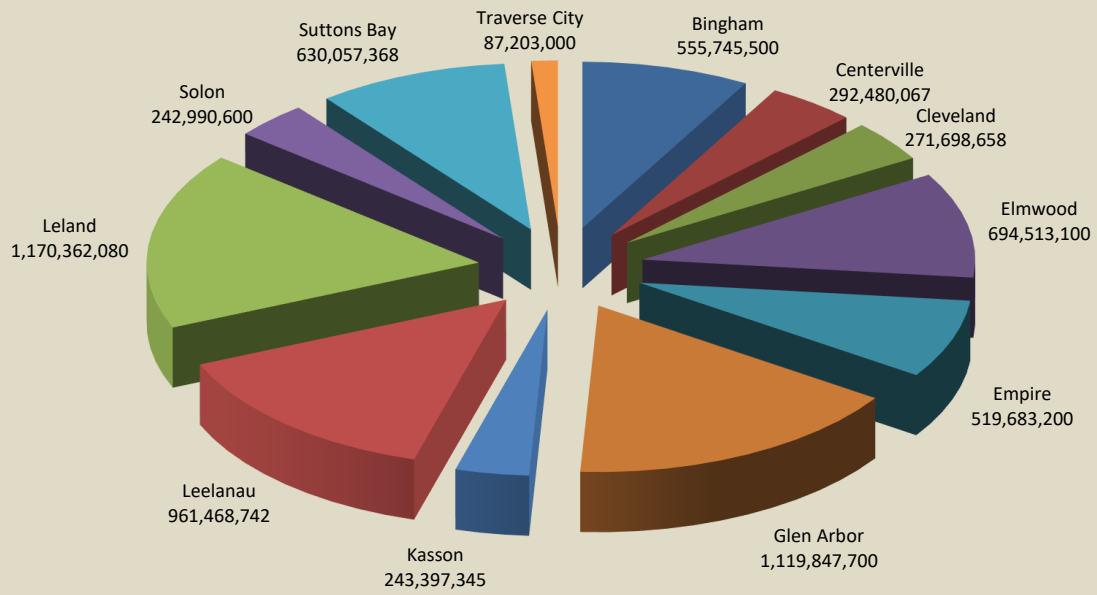
| 2024<br>LEELANAU COUNTY<br>PERCENT CHANGE - 2023 TO 2024 BY LOCAL UNIT |                      |                      |              |                        |                        |               |                        |                        |              |
|--|----------------------|----------------------|--------------|------------------------|------------------------|---------------|------------------------|------------------------|--------------|
| TOWNSHIPS<br>AND CITIES  | Parcel Count<br>2023 | Parcel Count<br>2024 | %CHANGE      | C.E.V.<br>2023         | C.E.V.<br>2024         | %CHANGE       | TAXABLE<br>2023        | TAXABLE<br>2024        | %CHANGE      |
| BINGHAM  | 2,198                | 2,203                | 0.23%        | 452,076,200            | 555,745,500            | 22.93%        | 290,021,758            | 318,121,444            | 9.69%        |
| CENTERVILLE  | 1,440                | 1,444                | 0.28%        | 218,303,400            | 292,480,067            | 33.98%        | 139,546,369            | 152,667,978            | 9.40%        |
| CLEVELAND  | 1,475                | 1,475                | 0.00%        | 231,798,900            | 271,698,658            | 17.21%        | 144,629,900            | 157,574,919            | 8.95%        |
| ELMWOOD  | 3,527                | 3,590                | 1.79%        | 581,451,700            | 694,513,100            | 19.44%        | 419,649,672            | 458,170,476            | 9.18%        |
| EMPIRE   | 2,337                | 2,344                | 0.30%        | 410,957,200            | 519,683,200            | 26.46%        | 266,752,700            | 293,665,957            | 10.09%       |
| GLEN ARBOR   | 2,658                | 2,673                | 0.56%        | 875,564,854            | 1,119,847,700          | 27.90%        | 563,577,978            | 615,521,385            | 9.22%        |
| KASSON   | 1,498                | 1,502                | 0.27%        | 216,727,154            | 243,397,345            | 12.31%        | 135,611,823            | 146,944,998            | 8.36%        |
| LEELANAU   | 3,587                | 3,590                | 0.08%        | 784,105,300            | 961,468,742            | 22.62%        | 535,250,306            | 580,110,444            | 8.38%        |
| LELAND   | 2,801                | 2,818                | 0.61%        | 969,500,622            | 1,170,362,080          | 20.72%        | 602,899,221            | 649,123,570            | 7.67%        |
| SOLON  | 1,426                | 1,436                | 0.70%        | 195,377,800            | 242,990,600            | 24.37%        | 127,954,059            | 143,536,908            | 12.18%       |
| SUTTONS BAY  | 2,938                | 2,969                | 1.06%        | 490,667,130            | 630,057,368            | 28.41%        | 326,769,551            | 359,581,464            | 10.04%       |
| TRAVERSE CITY  | 385                  | 383                  | -0.52%       | 68,016,600             | 87,203,000             | 28.21%        | 56,539,424             | 70,924,914             | 25.44%       |
| <b>TOTALS</b>  | <b>26,270</b>        | <b>26,427</b>        | <b>0.60%</b> | <b>\$5,494,546,860</b> | <b>\$6,789,447,360</b> | <b>23.57%</b> | <b>\$3,609,202,761</b> | <b>\$3,945,944,457</b> | <b>9.33%</b> |

| 2024<br>LEELANAU COUNTY<br>PERCENT CHANGE - 2023 TO 2024 BY LOCAL UNIT |                      |                      |              |                      |                      |               |                      |                      |               |
|--|----------------------|----------------------|--------------|----------------------|----------------------|---------------|----------------------|----------------------|---------------|
| VILLAGES   | Parcel Count<br>2023 | Parcel Count<br>2024 | %CHANGE      | C.E.V.<br>2023       | C.E.V.<br>2024       | %CHANGE       | TAXABLE<br>2023      | TAXABLE<br>2024      | %CHANGE       |
| VILLAGE OF EMPIRE  | 621                  | 620                  | -0.16%       | 101,426,300          | 129,834,000          | 28.01%        | 70,413,151           | 78,438,739           | 11.40%        |
| VILLAGE OF NORTHPORT   | 729                  | 730                  | 0.14%        | 97,053,700           | 128,682,737          | 32.59%        | 64,869,973           | 71,834,628           | 10.74%        |
| VILLAGE OF SUTTONS BAY   | 919                  | 948                  | 3.16%        | 135,557,780          | 175,952,914          | 29.80%        | 97,369,626           | 106,107,688          | 8.97%         |
| <b>TOTALS</b>  | <b>2,269</b>         | <b>2,298</b>         | <b>1.28%</b> | <b>\$334,037,780</b> | <b>\$434,469,651</b> | <b>30.07%</b> | <b>\$232,652,750</b> | <b>\$256,381,055</b> | <b>10.20%</b> |

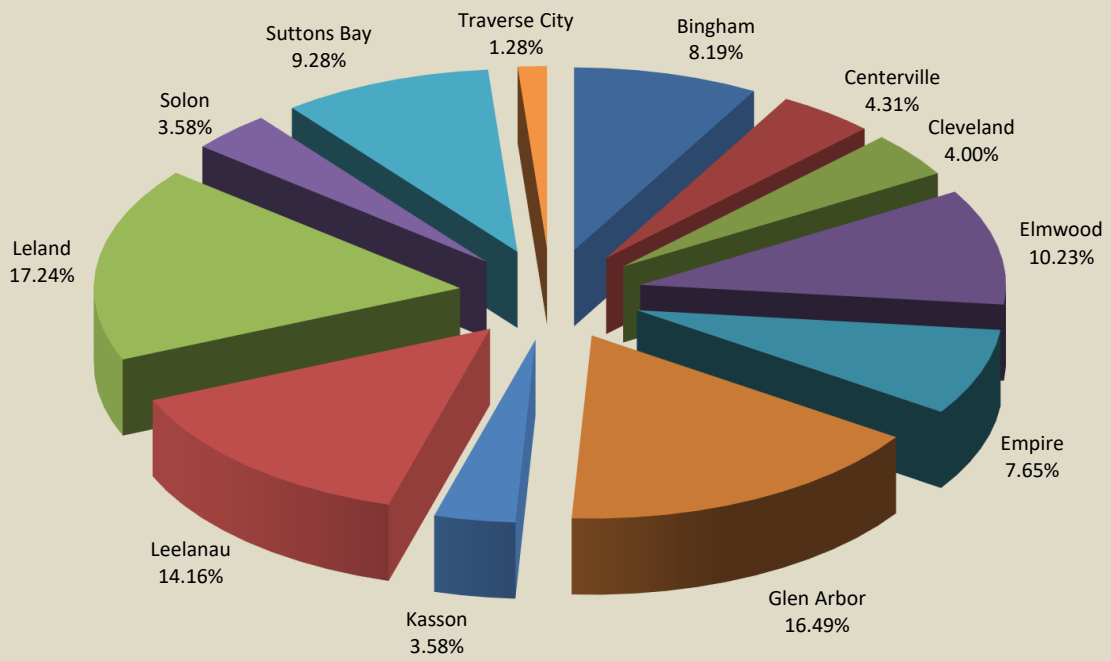
**2024 Township Parcel Count  
Leelanau County  
26,427 Parcels**



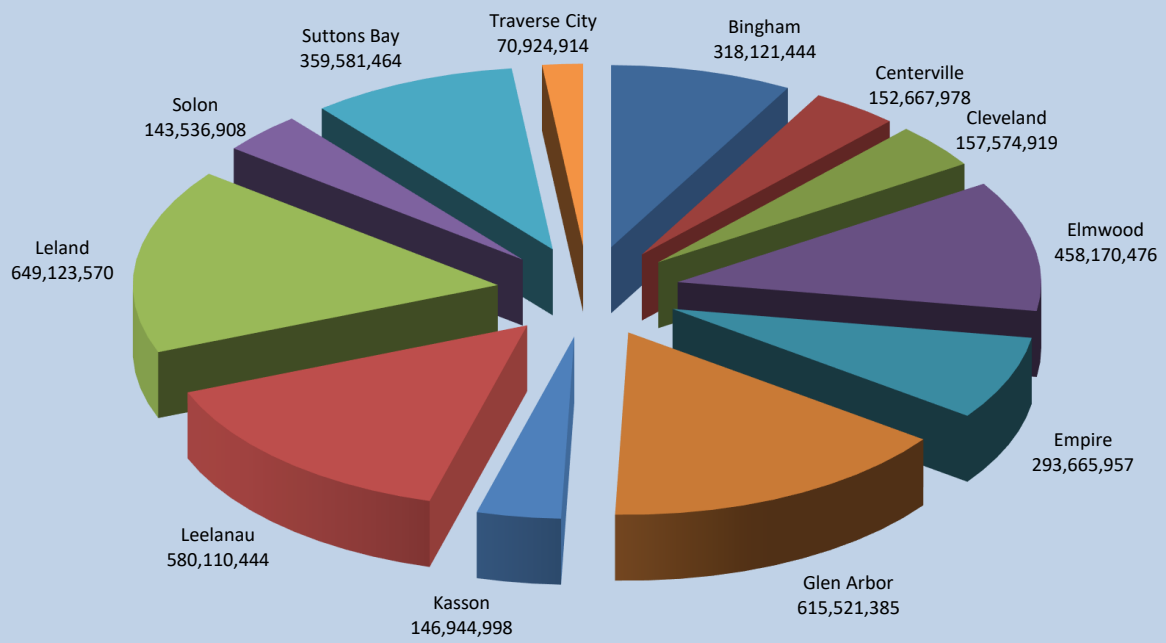
**2024 Equalized Values  
by Township  
2024 County Equalized Value  
6,789,447,360**



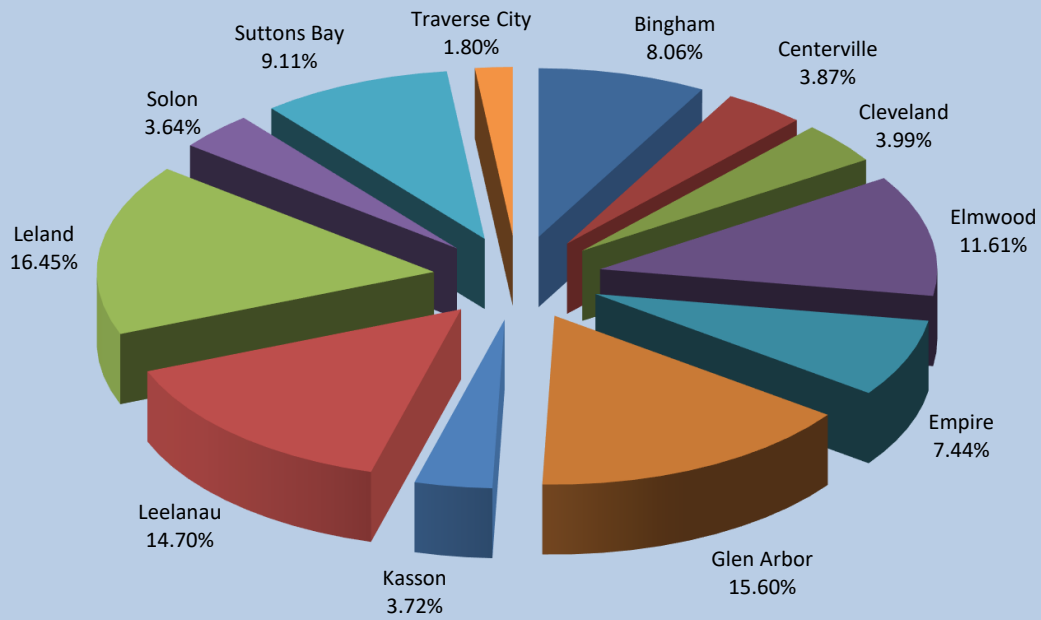
**TOTAL TOWNSHIP PROPERTY VALUES**  
**2024 Equalized Values**  
**by % of whole**  
**2024 County Equalized Value**  
**6,789,447,360**



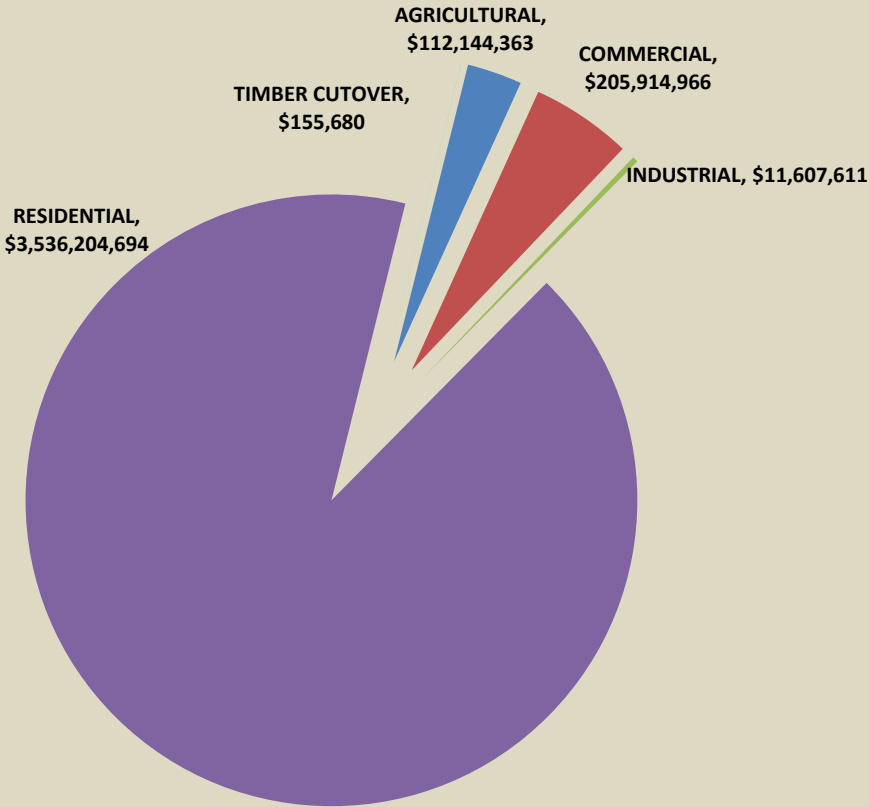
**2024 Taxable Values  
by Township  
2024 County Taxable Value  
3,945,944,457**



**2024 TOTAL TAXABLE VALUE**  
**by % of the whole**  
**2024 County Taxable Value**  
**3,945,944,457**

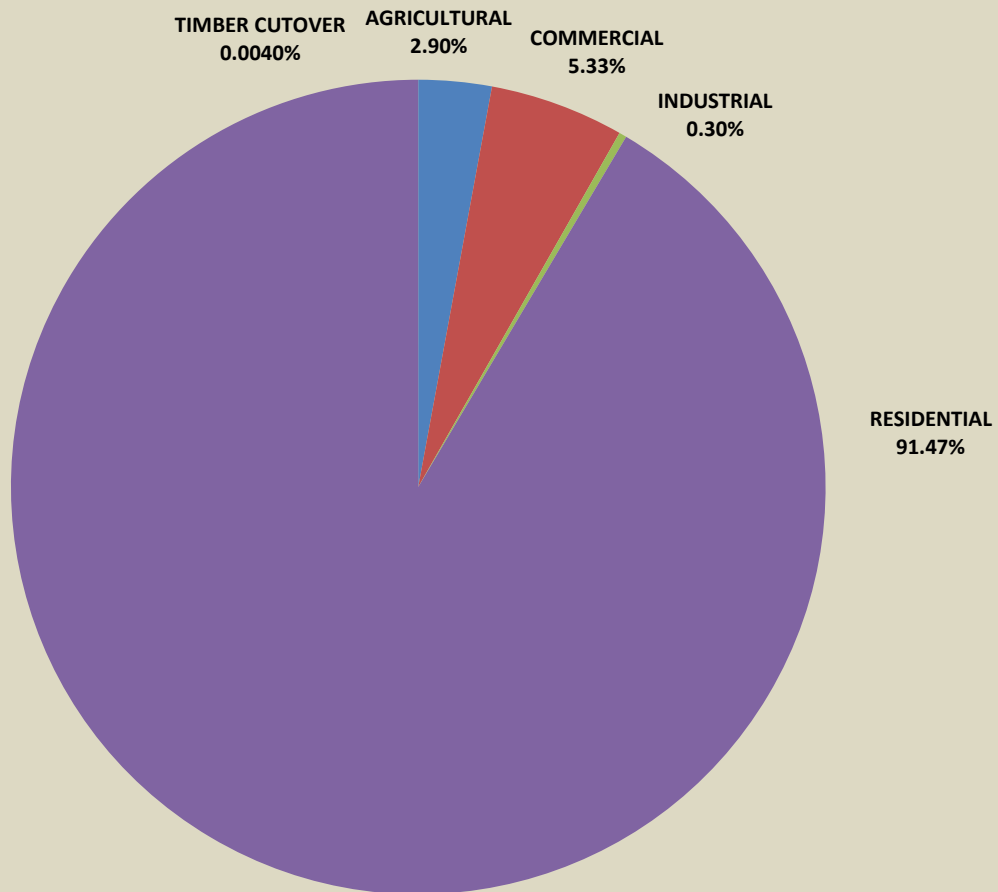


**2024 Taxable Value  
Real \$3,866,027,314  
by Class**



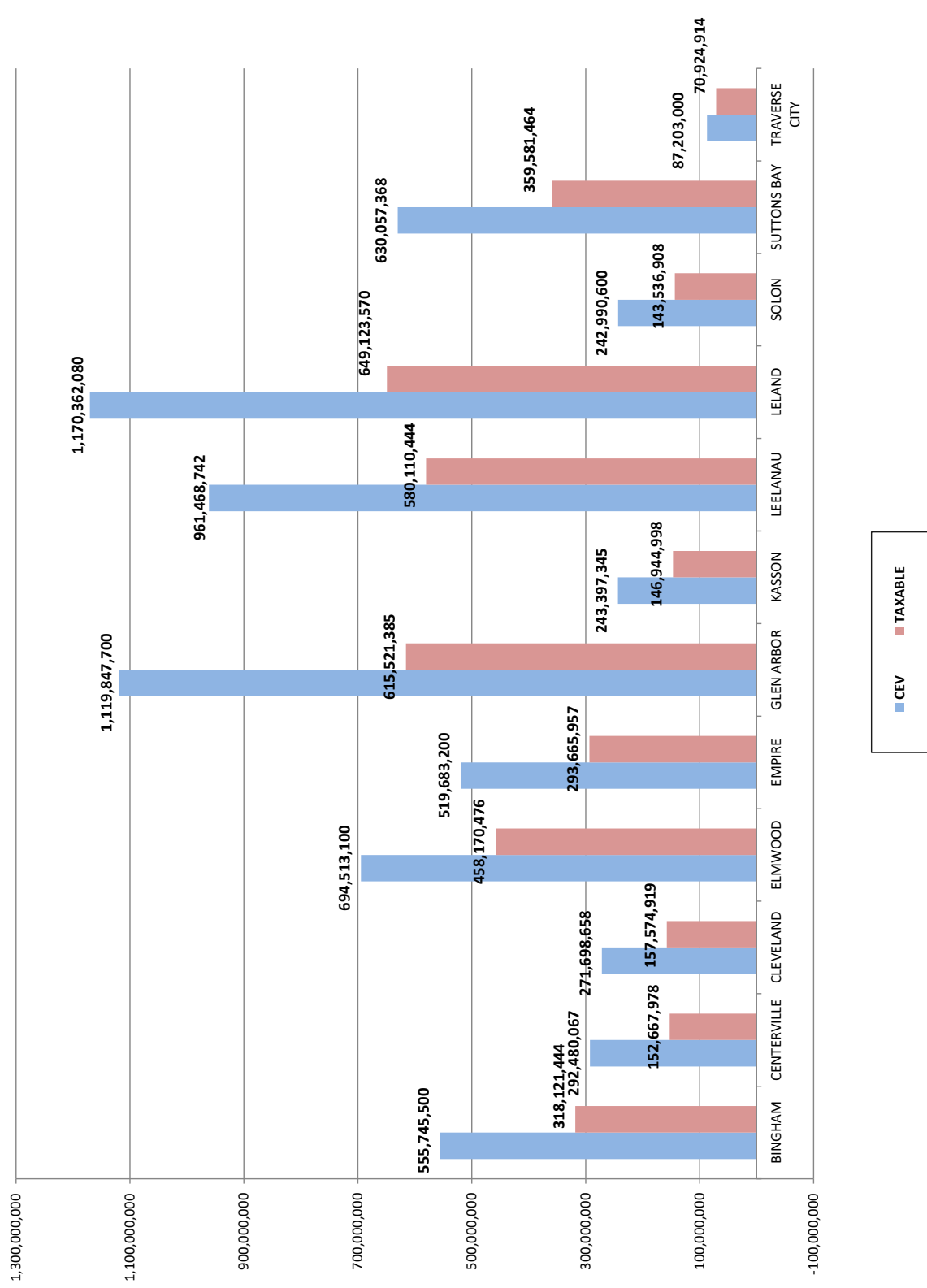


# 2024 Taxable Value Percentage Real by Class

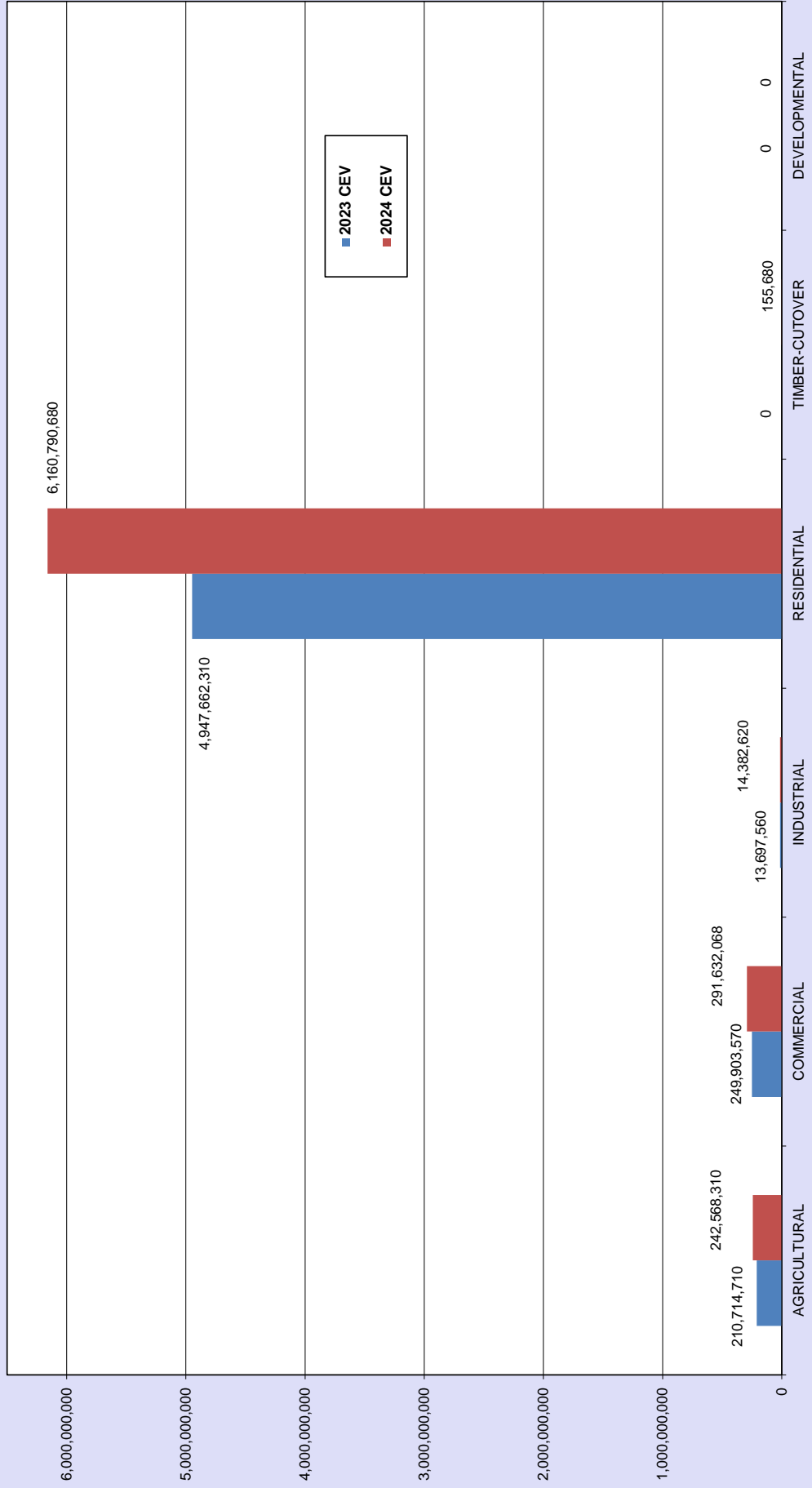


## 2024 LEELANAU COMPARISON

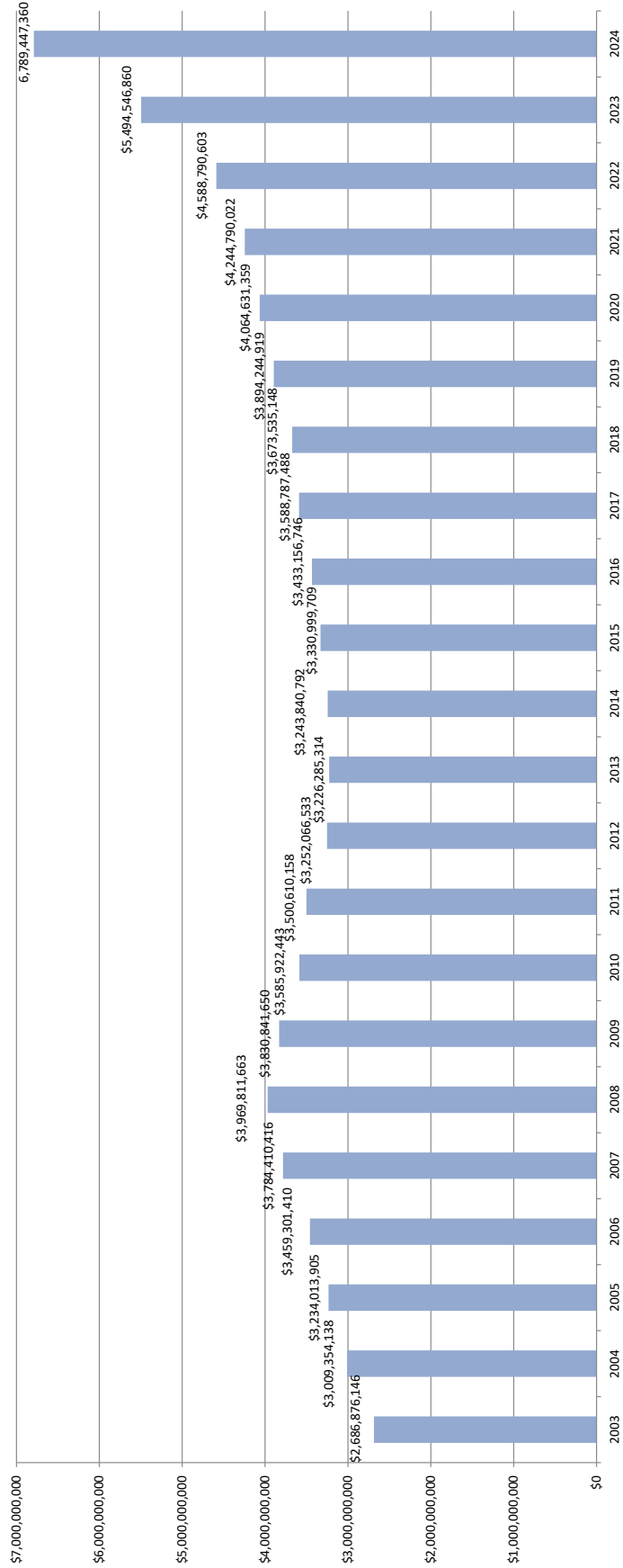
### County Equalized Values vs Taxable Values



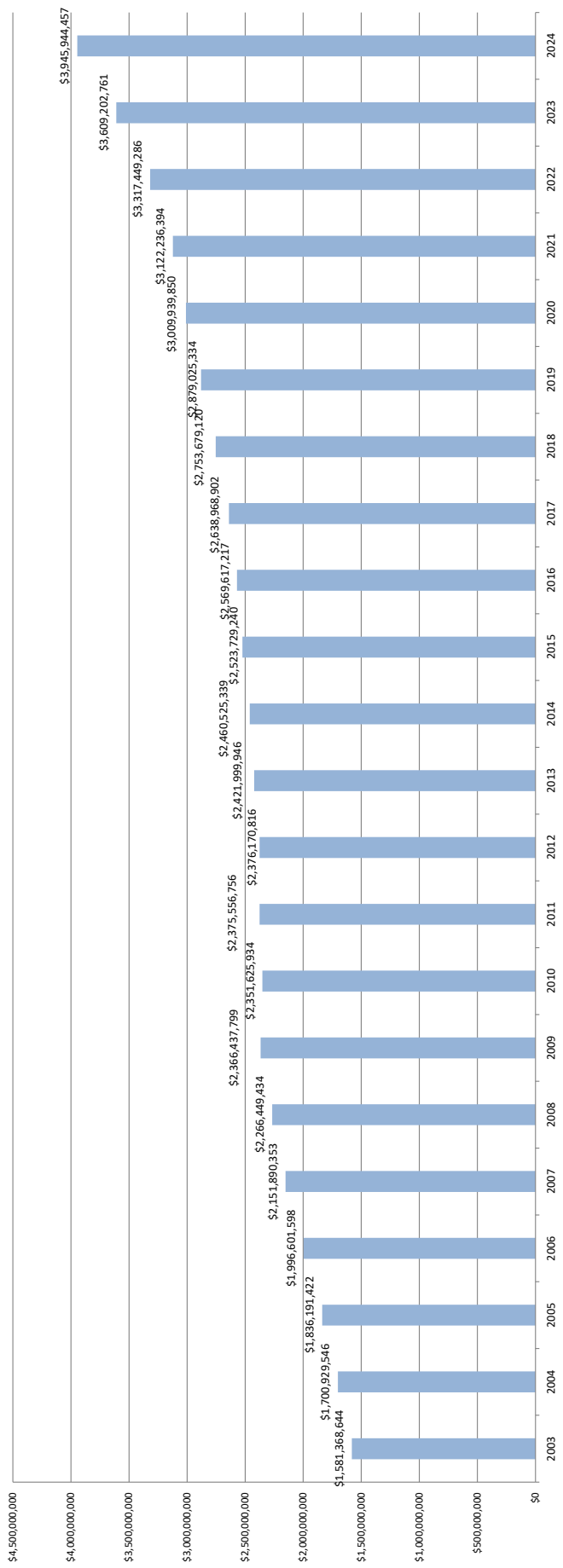
**Leelanau County  
Real Property Comparison By Class  
2023 to 2024 County Equalized Values**



### 2003-2024 County Equalized Values



### 2003-2023 County Taxable Values



| 2023                          | AGRICULTURAL | COMMERCIAL  | INDUSTRIAL | RESIDENTIAL   | TIMBER-CUTOVER | DEVELOPMENTAL |
|-------------------------------|--------------|-------------|------------|---------------|----------------|---------------|
| # of Parcels where TV=SEV     | 64           | 494         | 16         | 3255          | 2              | 0             |
| % Parcels where TV=SEV        | 6.59         | 41.44       | 23.19      | 15.29         | 100.00         | 0.00          |
| \$ of Parcels where TV=SEV    | 4,568,960    | 31,975,300  | 877,500    | 302,272,149   | 0              | 0             |
| % Gap between TV and SEV      | 49.87        | 26.10       | 17.45      | 34.62         | 0.00           | 0.00          |
| Dollar value of SEV-TV        | 105,081,416  | 65,223,213  | 2,390,760  | 1,712,648,710 | 0              | 0             |
| % of Pcls where SEV Decreased | 7.00         | 5.62        | 14.49      | 5.52          | 0.00           | 0.00          |
| % of Pcls where TV Decreased  | 0.72         | 1.34        | 7.25       | 1.24          | 0.00           | 0.00          |
| Taxable Value of all Pcls     | 105,633,294  | 184,680,357 | 11,306,800 | 3,235,013,600 | 0              | 0             |

| 2024                          | AGRICULTURAL | COMMERCIAL  | INDUSTRIAL | RESIDENTIAL   | TIMBER-CUTOVER | DEVELOPMENTAL |
|-------------------------------|--------------|-------------|------------|---------------|----------------|---------------|
| # Parcels where TV=SEV        | 50           | 441         | 13         | 2445          | 2              | 0             |
| % Parcels where TV=SEV        | 5.15         | 37.00       | 18.84      | 11.48         | 100.00         | 0.00          |
| \$ of Parcels where TV=SEV    | 5,232,780    | 27,266,281  | 1,863,900  | 240,208,671   | 155,680        | 0             |
| % Gap between TV and SEV      | 53.77        | 29.39       | 19.29      | 42.60         | 0.00           | 0.00          |
| Dollar Value of SEV-TV        | 130,423,947  | 85,717,102  | 2,775,009  | 2,624,585,986 | 0              | 0             |
| % of Pcls where SEV Decreased | 11.12        | 5.54        | 5.80       | 1.80          | 0.00           | 0.00          |
| \$ of Pcls where TV Decreased | 1,227,187    | 3,181,414   | 1,248,300  | 17,952,490    | 0              | 0             |
| % of Pcls where TV Decreased  | 0.82         | 1.59        | 4.35       | 0.49          | 0.00           | 0.00          |
| Taxable Value of all Pcls     | 112,144,363  | 205,914,966 | 11,607,611 | 3,536,204,694 | 155,680        | 0             |

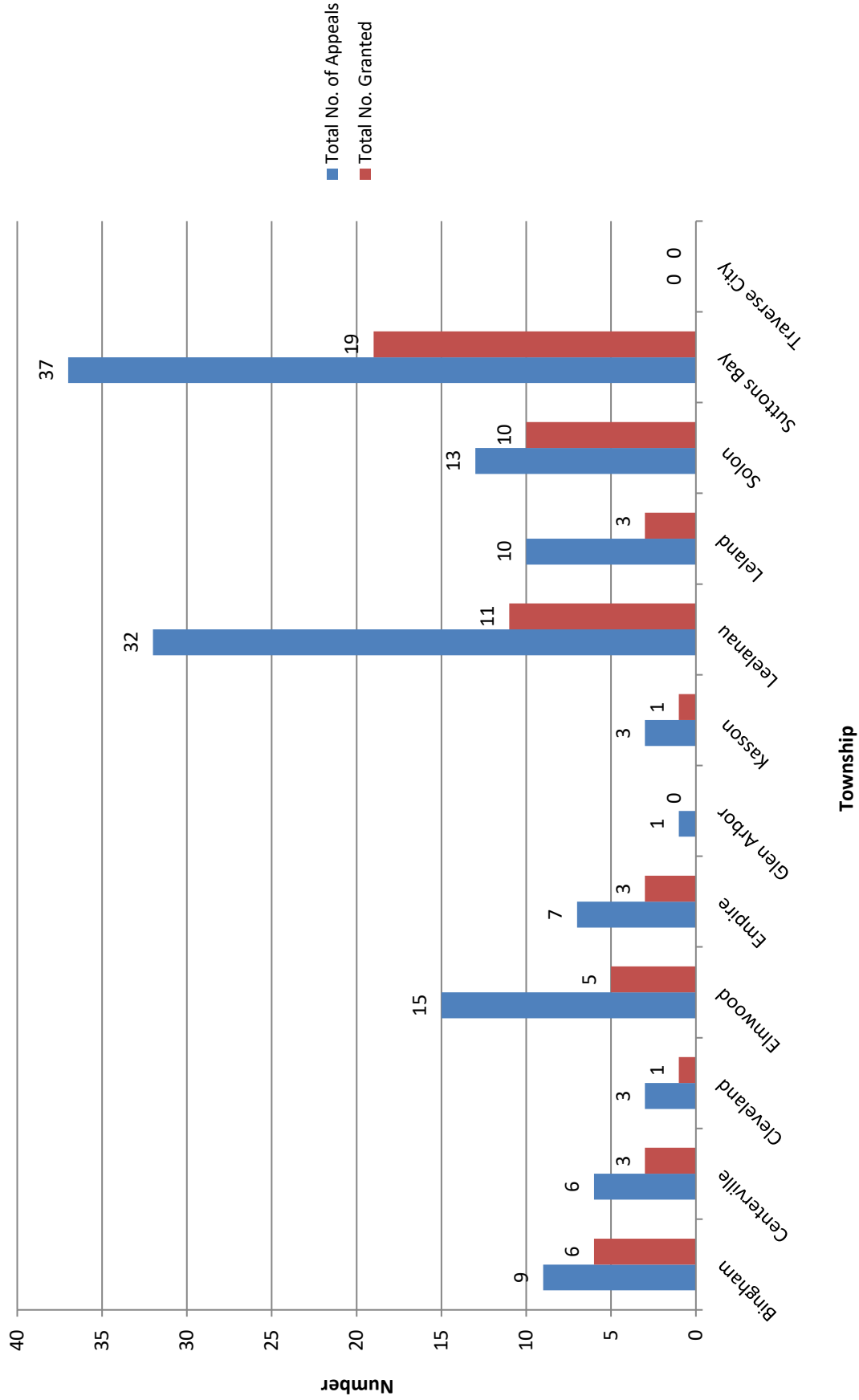
2024

Board of Review

Action Report

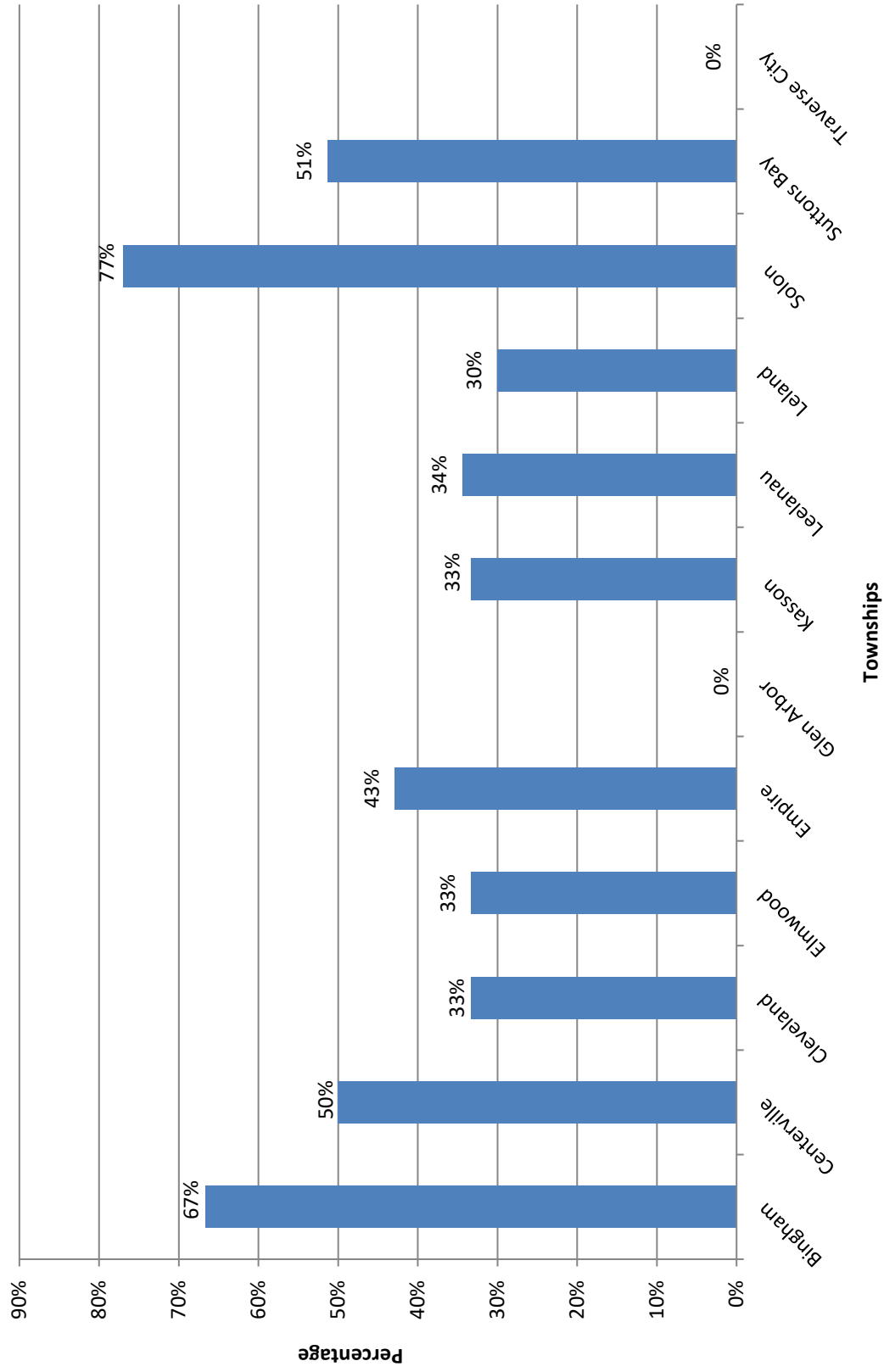
|                  | Total No. of Appeals | Total No. Granted | % Granted  | Assessed Value      |                     | Taxable Value       |                     | Assessed Value      |                     | Taxable Value       |                     |
|------------------|----------------------|-------------------|------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                  |                      |                   |            | Changed             | Value               | Changed             | Value               | Changed             | Value               |                     |                     |
| Township Bingham | 9                    | 6                 | 67%        | \$411,500           | \$517,884           | \$411,500           | \$517,884           | \$411,500           | \$517,884           | \$411,500           | \$517,884           |
| Centerville      | 6                    | 3                 | 50%        | -\$355,033          | -\$126,723          | -\$355,033          | -\$126,723          | -\$355,033          | -\$126,723          | -\$355,033          | -\$126,723          |
| Cleveland        | 3                    | 1                 | 33%        | -\$132,342          | -\$132,342          | -\$132,342          | -\$132,342          | -\$132,342          | -\$132,342          | -\$132,342          | -\$132,342          |
| Elimwood         | 15                   | 5                 | 33%        | -\$288,600          | -\$287,137          | -\$288,600          | -\$287,137          | -\$288,600          | -\$287,137          | -\$288,600          | -\$287,137          |
| Empire           | 7                    | 3                 | 43%        | \$1,180,600         | \$1,191,200         | \$1,180,600         | \$1,191,200         | \$1,180,600         | \$1,191,200         | \$1,180,600         | \$1,191,200         |
| Glen Arbor       | 1                    | 0                 | 0%         | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| Kasson           | 3                    | 1                 | 33%        | -\$273,855          | -\$98,323           | -\$273,855          | -\$98,323           | -\$273,855          | -\$98,323           | -\$273,855          | -\$98,323           |
| Leelanau         | 32                   | 11                | 34%        | -\$4,965,435        | -\$3,726,339        | -\$4,965,435        | -\$3,726,339        | -\$4,965,435        | -\$3,726,339        | -\$4,965,435        | -\$3,726,339        |
| Leland           | 10                   | 3                 | 30%        | -\$460,420          | -\$261,660          | -\$460,420          | -\$261,660          | -\$460,420          | -\$261,660          | -\$460,420          | -\$261,660          |
| Solon            | 13                   | 10                | 77%        | \$281,000           | \$277,512           | \$281,000           | \$277,512           | \$281,000           | \$277,512           | \$281,000           | \$277,512           |
| Suttons Bay      | 37                   | 19                | 51%        | -\$160,372          | -\$985,786          | -\$160,372          | -\$985,786          | -\$160,372          | -\$985,786          | -\$160,372          | -\$985,786          |
| Traverse City    | 0                    | 0                 | #DIV/0!    | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 | \$0                 |
| <b>Totals</b>    | <b>136</b>           | <b>62</b>         | <b>46%</b> | <b>-\$4,762,957</b> | <b>-\$3,631,714</b> | <b>-\$4,762,957</b> | <b>-\$3,631,714</b> | <b>-\$4,762,957</b> | <b>-\$3,631,714</b> | <b>-\$4,762,957</b> | <b>-\$3,631,714</b> |

# 2024 # of Board of Review Appeals vs. # Granted

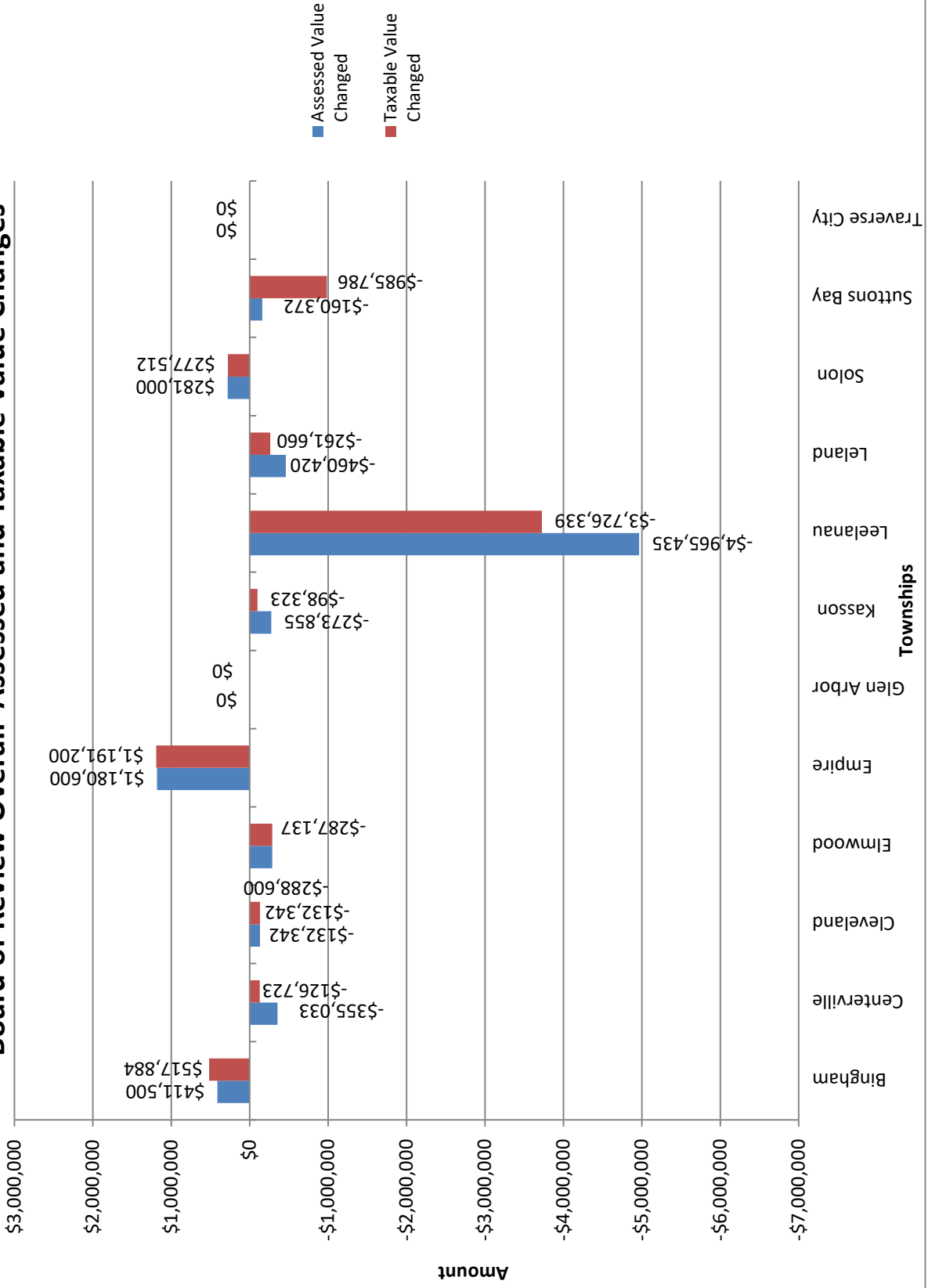




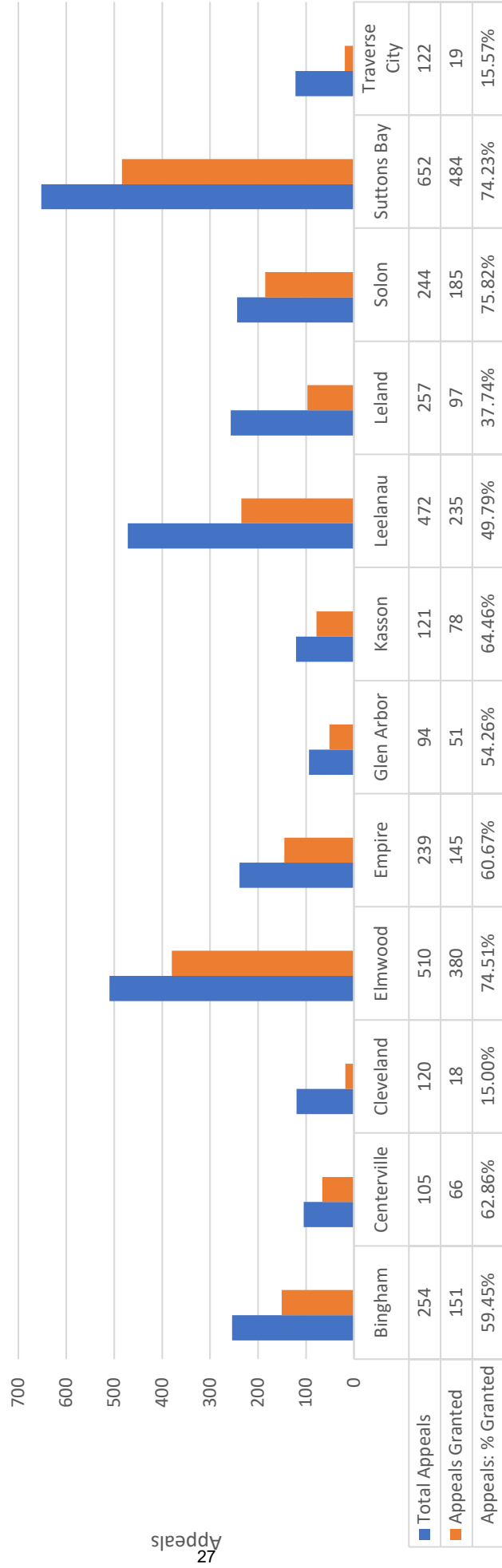
## 2024 Board of Review Percent Granted



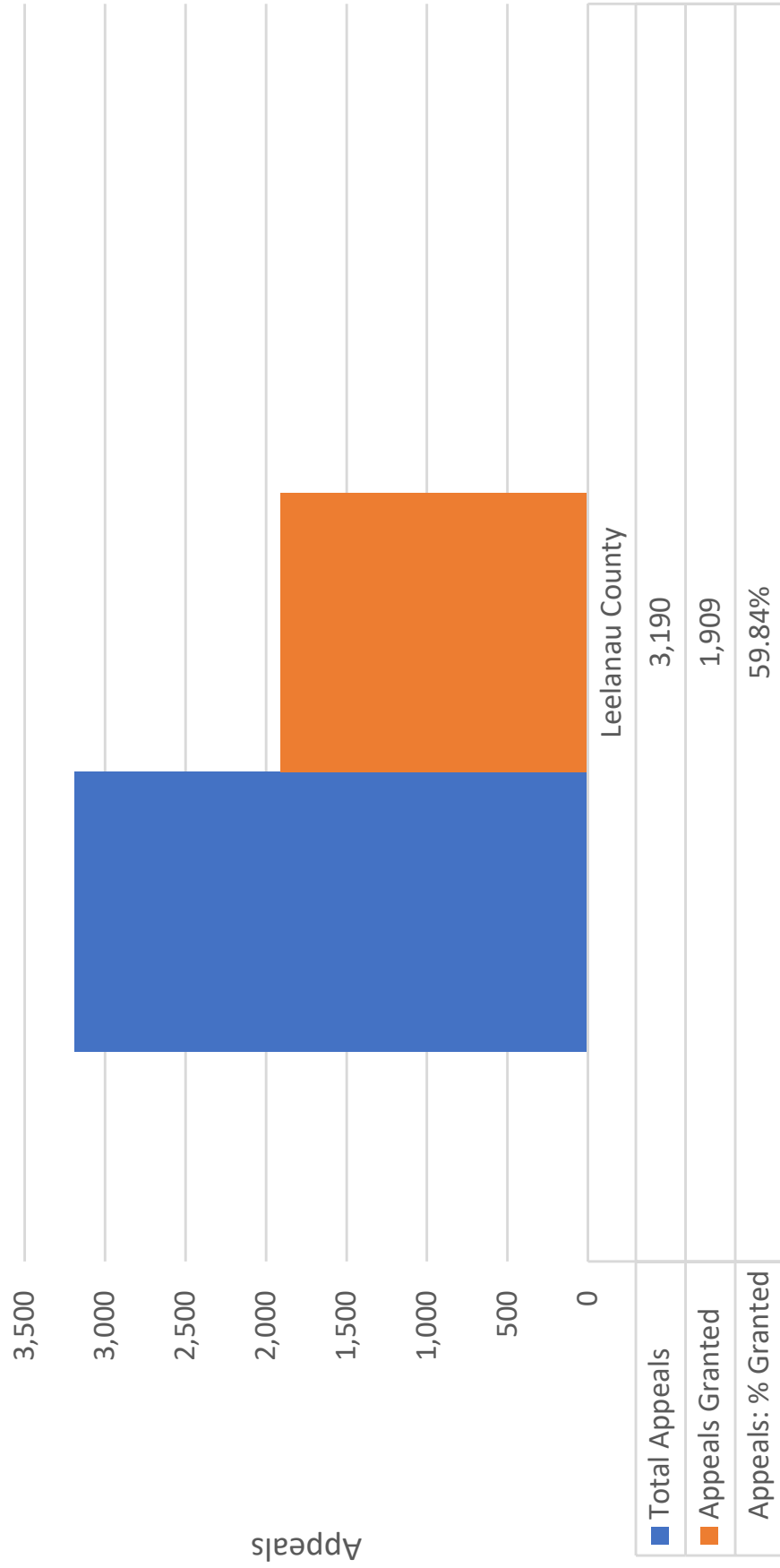
# Board of Review Overall Assessed and Taxable Value Changes



## Leelanau County Townships Appeals versus Appeals Granted, 2012 to 2024



## Leelanau County Appeals versus Appeals Granted, 2012 to 2024



County: 45 LEELANAU Unit: LEELANAU COUNTY

| ***** Owner's Name *****       | **** Parcel Number **** | 2024 March BOR<br>S.E.V. Taxable | Class | Zone   | * Property Address         | * PRE % | Tran%  |
|--------------------------------|-------------------------|----------------------------------|-------|--------|----------------------------|---------|--------|
| SHIVELY JAK & KAREN S          | 45001-002-005-30        | 210,300                          | 401   |        | 2500 S MISSION VIEW DR     | 100.000 | 0.00   |
| CLARK JAMES & IRENE            | 45001-005-017-00        | 109,300                          | 401   |        | 2832 S CENTER HWY          | 100.000 | 0.00   |
| CAPLINGER GEORGE F JR & SHIRLE | 45001-006-009-10        | 183,700                          | 401   |        | 8485 E ERDT RD             | 100.000 | 0.00   |
| GRANT WILLIAM J TRUST &        | 45001-007-007-00        | 299,700                          | 101   |        | 8150 E OTTO RD             | 100.000 | 0.00   |
| KITTERMAN CHARLES L & GLORIA J | 45001-016-019-60        | 178,700                          | 401   |        | 10222 E YOUKER DR          | 100.000 | 0.00   |
| SAMAQUAT EVELYN A              | 45001-028-036-02        | 227,300                          | 401   |        | 6686 S WEST-BAY SHORE DR   | 0.000   | 0.00   |
| SCHAUB LEONARD W & JOYCE A     | 45001-029-001-01        | 309,700                          | 401   |        | 9250 E SHADY LN            | 100.000 | 0.00   |
| EUBANKS NORMA JEAN TRUST       | 45001-030-039-20        | 563,800                          | 401   |        | 6766 S LAKE LEELANAU DR    | 100.000 | 0.00   |
| GRANT MARK J & ANGELA M        | 45001-112-001-20        | 161,900                          | 401   |        | 3092 S MAPLE VALLEY RD     | 100.000 | 0.00   |
| KOVARIK MARY ANN               | 45001-230-017-00        | 232,200                          | 401   |        | 11124 E MEADOW VIEW DR     | 100.000 | 0.00   |
| DOBIAS FRANK L TRUST           | 45001-590-007-00        | 777,900                          | 401   |        | 3033 S LEE POINT RD        | 100.000 | 0.00   |
| AYRES JOHN H                   | 45001-672-018-01        | 132,000                          | 401   | 0      | 2794 S PINE MEADOW PATH    | 100.000 | 0.00   |
| MCKINNEY TRAVIS L & SHEENA     | 45001-675-016-00        | 534,700                          | 401   |        | 6848 S CAROL ANN DR        | 100.000 | 0.00   |
| BRYAN ZACHARY & AMANDA         | 45001-770-010-00        | 143,600                          | 401   |        | 7128 S WHISPERING HILLS DR | 100.000 | 0.00   |
| HOWARD ROBERT L & SHARON K     | 45002-011-006-00        | 136,900                          | 401   |        | 6465 E AMORE RD            | 100.000 | 0.00   |
| HUGHES GORDON                  | 45002-021-010-00        | 157,000                          | 401   |        | 5573 S SCHOMBERG RD        | 100.000 | 0.00   |
| SCHAUB NORMAN F & CAROL M      | 45002-032-012-00        | 417,300                          | 401   |        | 7929 S GOOD HARBOR TRL     | 100.000 | 0.00   |
| THOMPSON JEFFREY               | 45002-225-014-00        | 220,100                          | 401   |        | 4626 S SKI VIEW CIR        | 100.000 | 0.00   |
| WADSON RICHARD G & BRITTANY N  | 45003-014-035-00        | 471,300                          | 401   |        | 455 E HARBOR HWY           | 100.000 | 0.00   |
| SMITH RICHARD G & DONNA R      | 45004-004-021-00        | 600,100                          | 401   |        | 8545 S WEST-BAY SHORE DR   | 100.000 | 0.00   |
| CAIRNS CATHERINE M TRUST       | 45004-008-013-30        | 129,200                          | 401   |        | 9647 S LOU-LEN LN          | 100.000 | 0.00   |
| NIERGARTH JOYCE E              | 45004-016-019-30        | 370,600                          | 401   |        | 10381 S WESTERN HILLS DR   | 100.000 | 0.00   |
| ANDERSON WESLEY JUDSON & SARAH | 45004-017-003-00        | 178,900                          | 401   |        | 10360 S DALZELL RD         | 100.000 | 100.00 |
| MCCOOL JOAN M                  | 45004-028-036-00        | 579,200                          | 401   |        | 12496 S WEST-BAY SHORE DR  | 100.000 | 0.00   |
| WASZAK RICHARD                 | 45004-029-012-00        | 117,700                          | 401   |        | 9251 E HOXIE RD            | 100.000 | 0.00   |
| CRAWFORD THOMAS W & VICTORIA L | 45004-031-001-10        | 128,300                          | 401   |        | 8782 E HOXIE RD            | 100.000 | 0.00   |
| OROURKE PATRICK                | 45004-031-033-00        | 81,800                           | 401   |        | 13663 S BUGAI RD           | 100.000 | 0.00   |
| LOPEZ JOHN W                   | 45004-032-013-00        | 63,900                           | 401   |        | 9620 E GRANDVIEW RD        | 100.000 | 0.00   |
| DUGGAR JASON & TAMARA          | 45004-032-039-00        | 103,200                          | 401   |        | 9510 E CARTER RD           | 100.000 | 0.00   |
| BROWN THOMAS E & NANCY LOU     | 45004-112-026-00        | 410,900                          | 401   |        | 9786 S LAKE LEELANAU DR    | 100.000 | 0.00   |
| BRITTEN KRIS R                 | 45004-290-001-00        | 93,600                           | 401   |        | 9144 S LAKE LEELANAU DR    | 100.000 | 0.00   |
| LAMIE LORRAINE H               | 45004-340-107-00        | 155,100                          | 401   |        | 12884 S SYLVIA ST          | 100.000 | 0.00   |
| BEMBENECK DAVID R TRUST        | 45004-340-201-00        | 124,300                          | 401   |        | 12799 S SYLVIA ST          | 100.000 | 0.00   |
| DYKEMA DEBRA L                 | 45004-475-016-00        | 240,700                          | 401   |        | 8335 S FOREST DR           | 100.000 | 0.00   |
| KORRECK TIMOTHY R & PRICE LEA  | 45004-630-008-00        | 401,600                          | 401   |        | 9336 E SUMMER FIELD DR     | 100.000 | 100.00 |
| ADAMS EUGENE H & BEVERLY J     | 45004-658-013-00        | 220,600                          | 401   |        | 7500 E MEADOWS DR          | 100.000 | 0.00   |
| BRAUN DEREK S & LISA M         | 45004-658-035-00        | 269,000                          | 401   |        | 7439 E MEADOWS DR          | 100.000 | 0.00   |
| EMERY CHARLES ROY & MARGARET J | 45005-012-063-00        | 1,346,400                        | 401   | R-3    | 4912 W WHISPERING PINES LN | 100.000 | 0.00   |
| IWANICKI MARY                  | 45005-019-028-30        | 158,600                          | 401   | R-1    | 11715 S BENNETT ST         | 100.000 | 0.00   |
| BRAZEAU DAVID                  | 45005-020-005-75        | 470,000                          | 401   | AG-RES | 8970 W COHODAS RD          | 100.000 | 0.00   |
| COLOMBO NADINA ADELE           | 45005-025-002-94        | 290,500                          | 401   | 0      | 12623 S FLEETWOOD CT       | 100.000 | 0.00   |
| SOLEM GERALD L & SHIRLEY A     | 45005-325-028-00        | 215,700                          | 401   | R-1    | 9400 W SLEEPY VALLEY DR    | 100.000 | 0.00   |
| FOSMORE KENNETH L & RUTH ANN   | 45006-031-009-20        | 377,700                          | 401   |        | 3145 W TRUMBULL RD         | 100.000 | 0.00   |

County: 45 LEELANAU Unit: LEELANAU COUNTY

| Owner's Name                   | Parcel Number    | 2024 March BOR S.E.V. Taxable | Class | Zone | Property Address          | PRE %   | Tran% |
|--------------------------------|------------------|-------------------------------|-------|------|---------------------------|---------|-------|
| FEIGEL HAROLD E & NANCY JO TRU | 45007-002-001-10 | 439,600                       | 401   |      | 1185 E DARGA RD           | 100.000 | 0.00  |
| BUDAY PATRICK & KATHLEEN       | 45007-005-002-00 | 253,300                       | 401   |      | 8231 S TREMAIN RD         | 100.000 | 0.00  |
| BEATY RUSSELL & LINDA HEPLER   | 45007-023-002-51 | 219,600                       | 401   |      | 11411 S MAPLE CITY RD     | 100.000 | 0.00  |
| VALKNER MICHAEL L & AMIE L     | 45007-029-001-20 | 205,500                       | 401   |      | 2205 W EMPIRE HWY         | 100.000 | 0.00  |
| HERNANDEZ TODD & KITCHEN KELLI | 45008-110-015-08 | 359,200                       | 401   |      | 11125 E LEE MANN RD       | 100.000 | 0.00  |
| STOLL PAUL & ROBIN             | 45008-390-121-00 | 171,300                       | 401   |      | 14023 N FOREST BEACH SHRS | 100.000 | 0.00  |
| ALEXANDER CHRISTOPHER A & FRAN | 45008-720-023-00 | 135,400                       | 401   |      | 13062 E ISTHMUS RD        | 100.000 | 0.00  |
| DEKONING JOSEPH G & KATHERINE  | 45009-014-022-00 | 209,500                       | 401   |      | 1321 N LAKE LEELANAU DR   | 100.000 | 0.00  |
| OLENZAK ROBERT & SUSAN         | 45009-016-006-11 | 0                             | 401   |      | 1645 N MANITOU TRL        | 0.000   | 0.00  |
| SIKES PAGE R TRUST             | 45009-016-048-00 | 629,800                       | 401   |      | 1384 N MANITOU TRL        | 100.000 | 0.00  |
| RICE JAMES R & MONA M          | 45009-024-036-10 | 128,800                       | 401   |      | 400 N SYLT RD             | 100.000 | 0.00  |
| MORTON DONALD E                | 45009-033-013-30 | 132,100                       | 401   |      | 1504 S SCHOMBERG RD       | 100.000 | 0.00  |
| LEDERLE NICHOLAS JR & SUZANN   | 45009-610-202-00 | 168,100                       | 401   |      | 202 W AVENUE A            | 100.000 | 0.00  |
| KUHLMAN JOHN F & DIANE D       | 45010-014-006-00 | 127,200                       | 401   |      | 6204 E FOUCH RD           | 100.000 | 0.00  |
| LAMPERT JAMES G & LINDA        | 45010-023-007-70 | 224,100                       | 401   |      | 6480 E HILLSIDE DR        | 100.000 | 0.00  |
| THORNE JOE & JESSICA           | 45010-029-012-00 | 410,300                       | 401   |      | 12350 S CEDAR RD          | 100.000 | 0.00  |
| HARRISON MICHAEL               | 45010-031-008-01 | 155,100                       | 401   |      | 2433 E TRAVERSE HWY       | 100.000 | 0.00  |
| YOUNG JASON & RACHEL           | 45010-034-006-20 | 200,500                       | 401   |      | 5755 E TRAVERSE HWY       | 100.000 | 0.00  |
| WOODS THOMAS D                 | 45011-025-009-00 | 0                             | 401   |      | 192 S LAKE LEELANAU DR    | 0.000   | 0.00  |
| WITMER STEPHEN A & DONNA M     | 45011-025-009-30 | 0                             | 401   |      | 200 S LAKE LEELANAU DR    | 0.000   | 0.00  |
| BOWERMAN RICHARD F & TARA L    | 45011-025-026-20 | 440,350                       | 401   |      | 411 S LAKE LEELANAU DR    | 100.000 | 0.00  |
| KARSTOFKY ROGER & CANDYCE      | 45011-025-032-00 | 287,450                       | 401   |      | 721 S LAKE LEELANAU DR    | 100.000 | 0.00  |
| BRIGGS STEVEN J & BRENDA A     | 45011-027-008-36 | 595,480                       | 401   |      | 775 S VILLAGE VIEW CT     | 100.000 | 0.00  |
| CIONTI FRANK III &             | 45011-034-021-50 | 509,940                       | 401   |      | 11170 S SHORE DR          | 0.000   | 0.00  |
| COOK FREDRICK H & JAYNE M      | 45011-580-004-00 | 308,270                       | 402   |      | 2144 N JACOBSON RD        | 100.000 | 0.00  |
| PAPE DIANE                     | 45011-595-022-00 | 238,510                       | 401   |      | 11981 E BLOSSOM LN        | 100.000 | 0.00  |
| RANDEL DAVID A & LINDA B       | 45011-600-008-00 | 332,380                       | 401   |      | 12240 E SPINNAKER LN      | 100.000 | 0.00  |
| BODOH MARCELLA M               | 45041-300-064-00 | 125,500                       | 401   | VR-1 | 10182 W MICHIGAN ST       | 100.000 | 0.00  |
| FOGED ERIK L & BARBARA K TRUST | 45041-730-003-10 | 490,400                       | 401   | VR-1 | 12105 S WOOD ST           | 100.000 | 0.00  |
| ROACH PATRICK                  | 45042-103-008-00 | 117,400                       | 401   |      | 9452 N MANITOU TRL        | 100.000 | 0.00  |
| ROGERS CHARLES N               | 45042-500-076-00 | 107,100                       | 401   |      | 302 S SHAWWASUNG ST       | 100.000 | 0.00  |
| FOX DENNIS & JOAN W            | 45051-325-023-00 | 457,200                       | 407   | 0    | 13791 S MERIDIAN DR       | 100.000 | 0.00  |
| CHOWEN STEVEN H & LEAANNE      | 45051-357-017-00 | 271,400                       | 401   | 0    | 11687 WHITTINGTON ST      | 100.000 | 0.00  |

Totals for all Parcels: Count= 76, S.E.V.= 21,045,780, Taxable= 12,662,115

| Parcel Number  | Owner's Name                       | CFR/CFA ACRES | Class | School Dist | Property Address   |
|----------------|------------------------------------|---------------|-------|-------------|--------------------|
| 003-930-002-00 | BOHEMIAN VALLEY LLC                | 72.50         | 202   | 45010       | W NEMESKAL RD      |
| 003-930-003-00 | JOHNSON ROBIN M TRUST              | 40.00         | 202   | 45010       | S LIME LAKE RD     |
| 003-930-004-00 | PETRO GEORGE N & LESLIE E          | 160.00        | 202   | 45010       | W TRUMBULL RD      |
| 003-930-005-00 | PETRO GEORGE N & LESLIE E          | 80.00         | 202   | 45010       | W TRUMBULL RD      |
| 005-930-001-00 | SOMMER LEGACY LLC                  | 78.20         | 202   | 45010       | S GILBERT RD       |
| 005-930-001-20 | SOMMER LEGACY LLC                  | 73.60         | 202   | 45010       | S BOW RD           |
| 005-930-002-00 | KJKJ LLC                           | 58.30         | 202   | 45010       | S GILBERT RD       |
| 005-930-003-00 | GROTEFENDT KRISTA S &              | 80.00         | 202   | 45010       | S GILBERT RD       |
| 005-930-004-00 | GROTEFENDT KRISTA S &              | 40.00         | 202   | 45010       | S KARNES RD        |
| 005-930-007-00 | WEESE FAMILY PARTNERSHIP           | 80.00         | 202   | 45010       | W BEEMAN RD        |
| 005-930-008-00 | DEVEREAUX FAMILY LP                | 40.00         | 202   | 45010       | W EMPIRE HWY       |
| 007-930-003-00 | FLASKA CHARLES J TRUST             | 40.00         | 202   | 45010       | E VALLEY RD        |
| 007-930-003-10 | FLASKA CHARLES J TRUST             | 40.00         | 202   | 45010       | E VALLEY RD        |
| 007-930-004-00 | DEVEREAUX FAMILY LP                | 80.00         | 202   | 45010       | W LANHAM RD        |
| 008-930-001-00 | NOVAK JANET L                      | 50.00         | 202   | 45040       | N OVERLOOK RD      |
| 011-930-006-00 | GREGORY ANN WARD & GREGORY DIANNE  | 40.00         | 202   | 45050       | N STOWE RD         |
| 011-930-007-00 | HAHNENBERG EDWARD J & MARLENE TRUS | 19.69         | 202   | 45020       | S LAKE LEELANAU DR |
| 011-930-008-00 | HAHNENBERG EDWARD J & MARLENE TRUS | 29.38         | 202   | 45020       | S LAKE LEELANAU DR |

**Total Parcel Count: 18**

**Total CFR/CFA ACRES 1,101.67**

County: 45 LEELANAU Unit: LEELANAU COUNTY

| ***** Owner's Name ***** | **** Parcel Number **** | 2024 March BOR<br>S.E.V. Taxable | Class     | Zone | * Property Address                  | * PRE % | Tran% |
|--------------------------|-------------------------|----------------------------------|-----------|------|-------------------------------------|---------|-------|
| STATE OF MICHIGAN        | 45001-136-019-00        | 660,000                          | 402       |      | 7822 E BINGHAM RD (SHED)            | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45001-200-001-00        | 1,492,500                        | 402       |      | 5035 S WEST-BAY SHORE DR (REC AREA) | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45002-014-017-00        | 710,700                          | 290,667   | 102  | 4491 S LAKE SHORE DR (REC AREA)     | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45003-026-023-00        | 309,200                          | 328,492   | 102  | S MAPLE CITY RD                     | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45004-028-072-00        | 223,800                          | 113,151   | 102  | E CHERRY BEND RD                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45006-820-011-00        | 468,400                          | 464,080   | 102  | 7075 W DAY FOREST RD                | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45007-029-010-00        | 50,000                           | 8,940     | 102  | W ARMSTRONG RD                      | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45007-032-004-00        | 41,600                           | 29,826    | 102  | W ARMSTRONG RD                      | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-005-001-00        | 3,560,300                        | 4,111,528 | 102  | N CATHEAD BAY DR                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-006-004-00        | 124,700                          | 143,898   | 102  | N CATHEAD BAY DR                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-007-002-10        | 36,800                           | 42,408    | 102  | N LIGHTHOUSE POINT RD               | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-007-003-00        | 68,500                           | 79,040    | 102  | N LIGHTHOUSE POINT RD               | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-007-005-00        | 481,000                          | 164,003   | 102  | N LIGHTHOUSE POINT RD               | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-007-008-00        | 175,000                          | 57,285    | 101  | N LIGHTHOUSE POINT RD               | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-007-011-20        | 95,700                           | 27,839    | 101  | 14021 N PURKISS RD                  | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-018-005-00        | 701,200                          | 263,060   | 102  | N PURKISS RD                        | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-019-010-30        | 124,900                          | 29,440    | 102  | E WOOLSEY LAKE RD                   | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-019-028-00        | 80,400                           | 79,105    | 102  | E WOOLSEY LAKE RD                   | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-212-001-00        | 177,600                          | 111,347   | 102  | N CATHEAD BAY DR                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-213-003-00        | 15,391,200                       | 3,427,210 | 102  | N CATHEAD BAY DR                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-214-001-00        | 3,749,600                        | 758,742   | 102  | N KEHL RD                           | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-224-001-00        | 586,200                          | 161,580   | 102  | N DENSMORE RD                       | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-590-001-00        | 2,568,600                        | 1,832,088 | 101  | NORTH FOX ISLAND                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-830-005-00        | 122,800                          | 10,878    | 102  | SOUTH FOX ISLAND                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-830-012-00        | 1,634,400                        | 144,233   | 102  | SOUTH FOX ISLAND                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-830-023-00        | 857,500                          | 69,990    | 102  | SOUTH FOX ISLAND                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-830-026-00        | 245,700                          | 21,770    | 102  | SOUTH FOX ISLAND                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-830-029-00        | 1,367,700                        | 116,997   | 102  | SOUTH FOX ISLAND                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45008-830-030-00        | 668,600                          | 58,489    | 102  | SOUTH FOX ISLAND                    | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45009-009-011-00        | 152,500                          | 94,602    | 102  | E RIVER ST                          | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-015-004-00        | 118,000                          | 25,114    | 102  | E GALLIVAN RD                       | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-015-006-00        | 118,000                          | 29,603    | 102  | E GALLIVAN RD                       | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-016-001-00        | 125,000                          | 109,130   | 102  | E GALLIVAN RD                       | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-016-002-00        | 59,000                           | 17,936    | 102  | E GALLIVAN RD                       | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-016-004-00        | 59,000                           | 12,553    | 102  | S CEDAR RD                          | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-016-005-00        | 59,000                           | 12,553    | 102  | S CEDAR RD                          | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-017-004-00        | 236,000                          | 50,243    | 102  | S CEDAR RD                          | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45010-020-003-00        | 250,800                          | 27,083    | 102  | S CEDAR RD                          | 100.000 | 0.00  |
| STATE OF MICHIGAN        | 45011-025-017-00        | 559,500                          | 166,217   | 102  | S LAKE LEELANAU DR                  | 100.000 | 0.00  |

Totals for all Parcels: Count= 39, S.E.V.= 38,511,400, Taxable= 14,284,748



County: 45 LEELANAU Unit: TRAVERSE CITY 45-51

| ***** Owner's Name ***** | **** Parcel Number **** | 2024 March BOR | Class | Zone | * Property Address | * | PRE % | Tran% |
|--------------------------|-------------------------|----------------|-------|------|--------------------|---|-------|-------|
|--------------------------|-------------------------|----------------|-------|------|--------------------|---|-------|-------|

|                                   |                  |                    |           |                    |                          |  |       |      |
|-----------------------------------|------------------|--------------------|-----------|--------------------|--------------------------|--|-------|------|
| TRAVERSE CITY HOUSING COMMISSI    | 45051-033-038-20 | 1,359,800          | 1,351,885 | 201                | C-1-OF 10200 E CARTER RD |  | 0.000 | 0.00 |
| Totals for all Parcels: Count= 1, |                  | S.E.V.= 1,359,800, |           | Taxable= 1,351,885 |                          |  |       |      |

County: 45 LEELANAU Unit: LEELANAU COUNTY

| ***** Owner's Name *****       | **** Parcel Number **** | 2024 March BOR | Class | Zone | * Property Address    | * | PRE %   | Tran%  |
|--------------------------------|-------------------------|----------------|-------|------|-----------------------|---|---------|--------|
|                                |                         | S.E.V. Taxable |       |      |                       |   |         |        |
| GRANT JOHN &                   | 45001-956-002-00        | 4,200          | 402   | 0    | S LAKE LEELANAU DR    |   | 0.000   | 0.00   |
| MONTEITH KYLE & HOLLY          | 45007-956-003-00        | 0              | 401   | 0    | 71 E MILL ST          |   | 0.000   | 0.00   |
| URBANO MICHAEL CHARLES         | 45007-956-004-50        | 107,800        | 401   | 0    | 21 E WESTERN AVE      |   | 100.000 | 0.00   |
| GARCIA JODI ANN                | 45007-956-004-51        | 107,800        | 401   | 0    | 23 E WESTERN AVE      |   | 100.000 | 0.00   |
| EMBUY ERICA LEE                | 45007-956-004-52        | 107,800        | 401   | 0    | 27 E WESTERN AVE      |   | 100.000 | 0.00   |
| EGGEMAN KRISTINA RAE           | 45007-956-004-53        | 107,800        | 401   | 0    | 29 NW WESTERN AVE     |   | 0.000   | 0.00   |
| OMIGIS BEACH ROAD OWNERS ASSOC | 45008-119-007-00        | 0              | 402   |      | N MANITOU TRL         |   | 0.000   | 0.00   |
| VINEYARD VIEW LIMITED DIVIDEND | 45011-020-004-13        | 0              | 401   |      | 525 N MAREK RD UNIT 1 |   | 0.000   | 0.00   |
| STONEY POINT ORCHARD PROPERTIE | 45011-026-005-00        | 0              | 402   |      | S RIDGEVIEW TRL       |   | 0.000   | 0.00   |
| MCSAUBY MARY JO H              | 45011-642-011-20        | 69,000         | 402   |      | N WEST-BAY SHORE DR   |   | 0.000   | 100.00 |
| CLEMENTS ANDREW W &            | 45041-956-001-00        | 153,800        | 401   | 0    | 11876 S ERIE ST       |   | 100.000 | 0.00   |
| BROWN ADAM                     | 45042-480-001-00        | 150,600        | 407   | 0    | 9550 N MANITOU TRL    |   | 100.000 | 0.00   |
| FISCHER KELLY                  | 45042-480-002-00        | 150,600        | 407   | 0    | 9556 N MANITOU TRL    |   | 100.000 | 0.00   |
| RODRIGUEZ RUDY & ANGELA        | 45042-480-003-00        | 150,600        | 407   | 0    | 9562 N MANITOU TRL    |   | 100.000 | 0.00   |
| SCHWIND ELIZABETH A            | 45042-480-004-00        | 150,600        | 407   | 0    | 9568 N MANITOU TRL    |   | 100.000 | 0.00   |
| BUHR KEVIN A                   | 45043-766-085-50        | 0              | 401   |      | 112 W MADISON AVE     |   | 0.000   | 0.00   |

Totals for all Parcels: Count= 16, S.E.V.= 1,260,600, Taxable= 856,371

County: 45 LEELANAU Unit: LEELANAU COUNTY

| ***** Owner's Name *****       | **** Parcel Number **** | 2024 March BOR S.E.V. Taxable | Class | Zone   | * Property Address           | * PRE % | Tran% |
|--------------------------------|-------------------------|-------------------------------|-------|--------|------------------------------|---------|-------|
| BLACKSTAR FARMS LLC            | 45001-009-001-00        | 1,521,400                     | 101   |        | 10866 E REVOLD RD            | 34.000  | 0.00  |
| FARELLA MARK W & DONNA D       | 45001-018-011-01        | 317,600                       | 401   |        | 8597 E DONNER RD             | 42.000  | 0.00  |
| FOULKES ROBERT                 | 45001-112-003-00        | 249,000                       | 401   |        | 3400 S MAPLE VALLEY RD       | 79.000  | 0.00  |
| KIRT PAMELA G TRUST            | 45002-031-004-10        | 21,600                        | 402   |        | S GOOD HARBOR TRL            | 100.000 | 0.00  |
| LEELANAU CONSERVANCY           | 45003-017-001-00        | 0                             | 402   |        | W SCHOOL LAKE RD             | 0.000   | 0.00  |
| LEELANAU CONSERVANCY           | 45003-017-002-00        | 0                             | 402   |        | S WHEELER RD                 | 0.000   | 0.00  |
| LEELANAU CONSERVANCY           | 45003-017-004-00        | 0                             | 402   |        | S WHEELER RD                 | 0.000   | 0.00  |
| COOPER RAYMOND TRUST           | 45003-017-004-55        | 122,000                       | 402   | 0      | S WHEELER RD                 | 100.000 | 0.00  |
| LEELANAU CONSERVANCY           | 45003-018-006-10        | 0                             | 402   |        | W DARWIN RD                  | 100.000 | 0.00  |
| LEELANAU CONSERVANCY           | 45003-018-008-20        | 0                             | 402   |        | W DARWIN RD                  | 100.000 | 0.00  |
| LEELANAU CONSERVANCY           | 45003-020-002-10        | 0                             | 402   |        | S WHEELER RD                 | 100.000 | 0.00  |
| LEELANAU CONSERVANCY           | 45003-020-004-40        | 0                             | 402   |        | 6088 S WHEELER RD            | 100.000 | 0.00  |
| KIRT PAMELA G TRUST            | 45003-024-008-40        | 122,000                       | 402   |        | S TOWNLINE RD                | 100.000 | 0.00  |
| JOHNSON ROBIN M TRUST          | 45003-025-015-00        | 168,300                       | 402   |        | S LIME LAKE RD               | 100.000 | 0.00  |
| MURPHY ERIKA L                 | 45003-027-005-00        | 318,800                       | 401   |        | W HLAVKA RD                  | 100.000 | 0.00  |
| KI CORP                        | 45003-029-005-20        | 122,000                       | 402   |        | S WHEELER RD                 | 100.000 | 0.00  |
| KI CORP                        | 45003-029-006-00        | 170,600                       | 402   |        | S WHEELER RD                 | 100.000 | 0.00  |
| BIG GLEN LAKE LLC              | 45003-032-016-00        | 289,000                       | 402   |        | W TRUMBULL RD                | 100.000 | 0.00  |
| MEBELLES RODRIGO TARDELLI      | 45004-018-009-00        | 104,500                       | 402   |        | S LAKE LEELANAU DR           | 100.000 | 0.00  |
| TAYLOR ANDREW M & ABBY L       | 45004-112-006-10        | 1,393,600                     | 401   |        | E BIRCH POINT RD             | 100.000 | 0.00  |
| ATOW LLC                       | 45005-012-020-00        | 104,100                       | 402   | R-1    | S BOW RD                     | 100.000 | 0.00  |
| ATOW LLC                       | 45005-012-029-20        | 30,000                        | 402   | R-1    | S BOW RD                     | 100.000 | 0.00  |
| NORCONK DALE A                 | 45005-023-009-11        | 120,300                       | 402   | AG-RES | W EMPIRE HWY                 | 100.000 | 0.00  |
| BATSON CHRISTINE L & BRYK MARI | 45005-025-002-20        | 172,700                       | 402   | 0      | S FLOWMAN RD                 | 100.000 | 0.00  |
| LACKEY THOMAS W & JEANNETTE M  | 45005-026-009-00        | 188,000                       | 402   | AG-RES | W BEEMAN RD                  | 100.000 | 0.00  |
| LACKEY THOMAS W & JEANNETTE M  | 45005-026-012-20        | 99,900                        | 401   | AG-RES | 5470 W BEEMAN RD             | 100.000 | 0.00  |
| HAMAL H WAYNE & DEBRA D        | 45005-027-011-05        | 248,200                       | 402   | 0      | W BEEMAN RD                  | 100.000 | 0.00  |
| LEELANAU CONSERVANCY           | 45006-019-003-00        | 0                             | 402   |        | S MILLER HILL RD             | 0.000   | 0.00  |
| LEELANAU CONSERVANCY           | 45006-019-004-11        | 0                             | 402   | 0      | S MILLER HILL RD             | 0.000   | 0.00  |
| LEELANAU CONSERVANCY           | 45006-019-009-00        | 0                             | 402   |        | S MILLER HILL RD             | 0.000   | 0.00  |
| LEELANAU CONSERVANCY           | 45006-030-001-01        | 0                             | 402   |        | W CHENEY RD                  | 0.000   | 0.00  |
| KI CORP                        | 45006-030-004-01        | 284,900                       | 402   | 0      | W CHENEY RD                  | 100.000 | 0.00  |
| LEELANAU CONSERVANCY           | 45006-030-004-10        | 0                             | 402   |        | 6096 S WHEELER RD (REC AREA) | 0.000   | 0.00  |
| CARTER BRITTON J & AMAPOLA     | 45007-002-041-30        | 199,800                       | 402   | 0      | S MAPLE CITY RD              | 100.000 | 0.00  |
| ESCAPE HATCH VENTURES LLC      | 45007-005-013-00        | 250,800                       | 402   |        | S COLEMAN RD                 | 100.000 | 0.00  |
| BIG GLEN LAKE LLC              | 45007-006-001-00        | 357,900                       | 402   |        | S DUNNS FARM RD              | 100.000 | 0.00  |
| BIG GLEN LAKE LLC              | 45007-006-009-00        | 338,000                       | 402   |        | S DUNNS FARM RD              | 100.000 | 0.00  |
| BIG GLEN LAKE LLC              | 45007-006-011-00        | 170,000                       | 402   |        | S DUNNS FARM RD              | 100.000 | 0.00  |
| BIG GLEN LAKE LLC              | 45007-006-016-00        | 225,700                       | 402   |        | S DUNNS FARM RD              | 100.000 | 0.00  |
| BIG GLEN LAKE LLC              | 45007-006-017-00        | 275,700                       | 402   |        | W BURDICKVILLE RD            | 100.000 | 0.00  |
| BIG GLEN LAKE LLC              | 45007-006-021-00        | 310,300                       | 402   |        | W BURDICKVILLE RD            | 100.000 | 0.00  |
| STACHNIK JAMES L (BLE) &       | 45007-012-010-00        | 288,000                       | 402   |        | E BELLINGER RD               | 100.000 | 0.00  |
| CREGO MICHAEL D & KATHLEEN A   | 45008-018-003-25        | 78,000                        | 402   |        | N PURKISS RD                 | 100.000 | 0.00  |

County: 45 LEELANAU Unit: LEELANAU COUNTY

| ***** Owner's Name *****       | **** Parcel Number **** | 2024 March BOR<br>S.E.V. Taxable | Class | Zone | * Property Address | * PRE % | Tran% |
|--------------------------------|-------------------------|----------------------------------|-------|------|--------------------|---------|-------|
| BOURDO LAND TRUST              | 45008-117-005-00        | 77,400                           | 402   |      | E HOLTON RD        | 100.000 | 0.00  |
| BOURDO LAND TRUST              | 45008-118-001-00        | 75,000                           | 402   |      | N MANITOU TRL      | 100.000 | 0.00  |
| LAKE LEELANAU HARDWOODS LLC    | 45009-028-001-00        | 294,000                          | 402   |      | 4297 E DUFEK RD    | 100.000 | 0.00  |
| BIRDSALL HOLDINGS IV LLC       | 45009-029-001-00        | 170,000                          | 402   |      | S PIT RD           | 100.000 | 0.00  |
| CROFT LLC                      | 45010-006-001-00        | 213,500                          | 402   |      | S GOOD HARBOR TRL  | 100.000 | 0.00  |
| FIERING CHARLES III & BARBARA  | 45010-018-010-25        | 189,000                          | 402   |      | E KASBEN RD        | 100.000 | 0.00  |
| OL BAHLE FARMS INC             | 45011-016-009-00        | 47,000                           | 502   |      | N SETTERBO RD      | 100.000 | 0.00  |
| SYREK JOSEPH T & JANET L (ELE) | 45011-025-003-01        | 141,000                          | 402   | 0    | S LAKE LEELANAU DR | 100.000 | 0.00  |
| MANITOU REALTY INC             | 45011-025-047-00        | 911,060                          | 401   |      | S LAKE LEELANAU DR | 100.000 | 0.00  |
| BAHLE PROPERTIES LLC           | 45011-030-008-00        | 108,680                          | 502   |      | E BAHLE RD         | 100.000 | 0.00  |
| PERIARD DOUGLAS D & ANNEMARIE  | 45011-030-010-00        | 83,500                           | 402   |      | S HERMAN RD        | 100.000 | 0.00  |
| OLSON MARK K & KAREN           | 45042-103-013-01        | 101,600                          | 401   |      | 564 S PLUM LN      | 100.000 | 0.00  |

Totals for all Parcels: Count= 55, S.E.V.= 11,074,440, Taxable= 5,513,406

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
**(When complete, this form is to be filed with the local unit of government)**

|   |                                       |   |                         |
|---|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>ANGELA FRISKE</b>        | Certification Number<br><b>R-5721</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>BINGHAM 45-01</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 38,900,800                         |
|                     | 0          |            | Real Commercial                           | 8,491,000                          |
|                     | 0          |            | Real Industrial                           | 1,154,000                          |
|                     | 0          |            | Real Residential                          | 500,599,200                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>549,145,000</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>6,600,500</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>555,745,500</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

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**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|   |                                       |   |                         |
|---|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>JULIE KROMBEEN</b>           | Certification Number<br><b>R-7403</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>CENTERVILLE 45-02</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 38,340,600                         |
|                     | 0          |            | Real Commercial                           | 7,371,800                          |
|                     | 0          |            | Real Industrial                           | 0                                  |
|                     | 0          |            | Real Residential                          | 244,154,767                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>289,867,167</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>2,612,900</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>292,480,067</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
|  |      |
| Clerk of the County Board of Commissioners Signature       | Date |
|  |      |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

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**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|   |                                       |   |                         |
|---|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>JULIE KROMBEEN</b>         | Certification Number<br><b>R-7403</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>CLEVELAND 45-03</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 9,305,200                          |
|                     | 0          |            | Real Commercial                           | 4,909,900                          |
|                     | 0          |            | Real Industrial                           | 24,300                             |
|                     | 0          |            | Real Residential                          | 253,133,958                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>267,373,358</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>4,325,300</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>271,698,658</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
|  |      |
| Clerk of the County Board of Commissioners Signature       | Date |
|  |      |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|   |                                       |   |                         |
|---|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>BARBARA JONES</b>        | Certification Number<br><b>R-2843</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>ELMWOOD 45-04</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 16,529,100                         |
|                     | 0          |            | Real Commercial                           | 42,124,500                         |
|                     | 0          |            | Real Industrial                           | 3,801,900                          |
|                     | 0          |            | Real Residential                          | 613,410,700                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>675,866,200</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>18,646,900</b>                  |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>694,513,100</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |



## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|  |                                       |   |                         |
|--|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>PAM ZIENTEK</b>         | Certification Number<br><b>R-7088</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>EMPIRE 45-05</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 12,259,400                         |
|                     | 0          |            | Real Commercial                           | 24,033,600                         |
|                     | 0          |            | Real Industrial                           | 826,600                            |
|                     | 0          |            | Real Residential                          | 476,511,700                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>513,631,300</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>6,051,900</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>519,683,200</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|  |                                       |   |                         |
|--|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>POLLY CAIRNS</b>            | Certification Number<br><b>R-7633</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MMAO - Michigan Master Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>GLEN ARBOR 45-06</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 0                                  |
|                     | 0          |            | Real Commercial                           | 42,575,200                         |
|                     | 0          |            | Real Industrial                           | 47,500                             |
|                     | 0          |            | Real Residential                          | 1,070,493,800                      |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>1,113,116,500</b>               |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>6,731,200</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>1,119,847,700</b>               |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
**(When complete, this form is to be filed with the local unit of government)**

|  |                                       |   |                         |
|--|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>JULIE KROMBEEN</b>      | Certification Number<br><b>R-7403</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>KASSON 45-07</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 20,473,900                         |
|                     | 0          |            | Real Commercial                           | 9,074,300                          |
|                     | 0          |            | Real Industrial                           | 6,445,700                          |
|                     | 0          |            | Real Residential                          | 202,939,445                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>238,933,345</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>4,464,000</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>243,397,345</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|  |                                       |   |                         |
|--|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>CHRISTY M BROW</b>        | Certification Number<br><b>R-8743</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>LEELANAU 45-08</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 39,210,700                         |
| Adding              | 2,790,573  | To         | Real Commercial                           | 44,886,988                         |
|                     | 0          |            | Real Industrial                           | 1,129,800                          |
|                     | 0          |            | Real Residential                          | 866,307,950                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>951,535,438</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>9,933,100</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>961,468,538</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|  |                                       |   |                         |
|--|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>JULIE KROMBEEN</b>      | Certification Number<br><b>R-7403</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>LELAND 45-09</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 27,588,700                         |
|                     | 0          |            | Real Commercial                           | 27,966,000                         |
|                     | 0          |            | Real Industrial                           | 701,800                            |
|                     | 0          |            | Real Residential                          | 1,105,182,780                      |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>1,161,439,280</b>               |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>8,922,800</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>1,170,362,080</b>               |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|   |                                       |   |                         |
|---|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>BARBARA A JONES</b>    | Certification Number<br><b>R-2843</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>SOLOM 45-10</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 12,590,900                         |
|                     | 0          |            | Real Commercial                           | 11,170,200                         |
|                     | 0          |            | Real Industrial                           | 0                                  |
|                     | 0          |            | Real Residential                          | 216,132,300                        |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>239,893,400</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>3,097,200</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>242,990,600</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
(When complete, this form is to be filed with the local unit of government)

|   |                                       |   |                         |
|---|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>CHRISTY M BROW</b>           | Certification Number<br><b>R-8743</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>SUTTONS BAY 45-11</b> | City or Township<br><b>Township</b>   | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 27,369,010                         |
|                     | 0          |            | Real Commercial                           | 44,785,980                         |
|                     | 0          |            | Real Industrial                           | 251,020                            |
|                     | 0          |            | Real Residential                          | 550,196,280                        |
|                     | 0          |            | Real Timber Cutover                       | 155,680                            |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>622,757,970</b>                 |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>7,299,398</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>630,057,368</b>                 |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**  
**(When complete, this form is to be filed with the local unit of government)**

|   |                                       |   |                         |
|---|---------------------------------------|---|-------------------------|
| Assessing Officer Name<br><b>POLLY CAIRNS</b>               | Certification Number<br><b>R-7633</b> | Certification Level (MCAO, MAAO, MMAO)<br><b>MAAO - Michigan Advanced Assessing Officer</b> | Tax Year<br><b>2024</b> |
| Local Unit of Government Name<br><b>TRAVERSE CITY 45-51</b> | City or Township<br><b>City</b>       | County Name<br><b>LEELANAU</b>  |                         |

**PART 2: CBC ASSESSED VALUE AS EQUALIZED - Ad-Valorem**

| ADDING OR DEDUCTING | THE SUM OF | FROM OR TO | PROPERTY CLASS                            | GIVING ASSESSED VALUE AS EQUALIZED |
|---------------------|------------|------------|---|------------------------------------|
|                     | 0          |            | Real Agriculture                          | 0                                  |
|                     | 0          |            | Real Commercial                           | 24,242,600                         |
|                     | 0          |            | Real Industrial                           | 0                                  |
|                     | 0          |            | Real Residential                          | 61,727,800                         |
|                     | 0          |            | Real Timber Cutover                       | 0                                  |
|                     | 0          |            | Real Developmental                        | 0                                  |
|                     |            |            | <b>TOTAL REAL PROPERTY</b>                | <b>85,970,400</b>                  |
|                     |            |            | <b>TOTAL PERSONAL PROPERTY</b>            | <b>1,232,600</b>                   |
|                     |            |            | <b>TOTAL REAL &amp; PERSONAL PROPERTY</b> | <b>87,203,000</b>                  |

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

*We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad-Valorem and Special Act property to be accurate.*

|  |      |
|--|------|
| Chairperson of the County Board of Commissioners Signature | Date |
| Clerk of the County Board of Commissioners Signature       | Date |



**Personal and Real Property - TOTALS**

**L-4024**

**LEELANAU County**

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

| Township or City         | Number of Acres Assessed<br>(Col. 1)<br>Acres Hundredths | Total Real Property Valuations  |                                  |                                 | Personal Property Valuations     |                                 |                                  | Total Real Plus Personal Property |                                  |
|--------------------------|--|---------------------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|-----------------------------------|----------------------------------|
|                          |  | (Col. 2)<br>Assessed Valuations | (Col. 3)<br>Equalized Valuations | (Col. 4)<br>Assessed Valuations | (Col. 5)<br>Equalized Valuations | (Col. 6)<br>Assessed Valuations | (Col. 7)<br>Equalized Valuations | (Col. 6)<br>Assessed Valuations   | (Col. 7)<br>Equalized Valuations |
| BINGHAM 45-01            | 13,848.34  | 549,145,000                     | 549,145,000                      | 6,600,500                       | 6,600,500                        | 555,745,500                     | 555,745,500                      | 555,745,500                       | 555,745,500                      |
| CENTERVILLE 45-02        | 17,015.53  | 289,867,167                     | 289,867,167                      | 2,612,900                       | 2,612,900                        | 292,480,067                     | 292,480,067                      | 292,480,067                       | 292,480,067                      |
| CLEVELAND 45-03          | 10,487.23  | 267,373,358                     | 267,373,358                      | 4,325,300                       | 4,325,300                        | 271,698,658                     | 271,698,658                      | 271,698,658                       | 271,698,658                      |
| ELMWOOD 45-04            | 11,581.35  | 675,866,200                     | 675,866,200                      | 18,646,900                      | 18,646,900                       | 694,513,100                     | 694,513,100                      | 694,513,100                       | 694,513,100                      |
| EMPIRE 45-05             | 11,210.72  | 513,631,300                     | 513,631,300                      | 6,051,900                       | 6,051,900                        | 519,683,200                     | 519,683,200                      | 519,683,200                       | 519,683,200                      |
| GLEN ARBOR 45-06         | 2,872.86   | 1,113,116,500                   | 1,113,116,500                    | 6,731,200                       | 6,731,200                        | 1,119,847,700                   | 1,119,847,700                    | 1,119,847,700                     | 1,119,847,700                    |
| KASSON 45-07             | 20,580.69  | 238,933,345                     | 238,933,345                      | 4,464,000                       | 4,464,000                        | 243,397,345                     | 243,397,345                      | 243,397,345                       | 243,397,345                      |
| LEELANAU 45-08           | 25,685.11  | 948,744,865                     | 951,535,642                      | 9,933,100                       | 9,933,100                        | 958,677,965                     | 958,677,965                      | 961,468,742                       | 961,468,742                      |
| LELAND 45-09             | 13,532.31  | 1,161,439,280                   | 1,161,439,280                    | 8,922,800                       | 8,922,800                        | 1,170,362,080                   | 1,170,362,080                    | 1,170,362,080                     | 1,170,362,080                    |
| OLON 45-10               | 14,516.52  | 239,893,400                     | 239,893,400                      | 3,097,200                       | 3,097,200                        | 242,990,600                     | 242,990,600                      | 242,990,600                       | 242,990,600                      |
| SUTTONS BAY 45-11        | 13,439.85  | 622,757,970                     | 622,757,970                      | 7,299,398                       | 7,299,398                        | 630,057,368                     | 630,057,368                      | 630,057,368                       | 630,057,368                      |
| TRAVERSE CITY 45-5       | 154.20   | 85,970,400                      | 85,970,400                       | 1,232,600                       | 1,232,600                        | 87,203,000                      | 87,203,000                       | 87,203,000                        | 87,203,000                       |
| <b>Totals for County</b> | <b>154,924.71</b>  | <b>6,706,738,785</b>            | <b>6,709,529,562</b>             | <b>79,917,798</b>               | <b>79,917,798</b>                | <b>6,786,656,583</b>            | <b>6,786,656,583</b>             | <b>6,789,447,360</b>              | <b>6,789,447,360</b>             |

**OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LEELANAU COUNTY**

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 - 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

Dated \_\_\_\_\_, 20\_\_\_\_

Equalization Director \_\_\_\_\_

Clerk of the Board of Commissioners \_\_\_\_\_

Chairperson of Board of Commissioners \_\_\_\_\_

**Equalized Valuations - REAL**

**L-4024**

**LEELANAU County**

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

| Real Property Equalized by County Board of Commissioners |                          |                        |                        |                         |                            |                           |                                 |
|--|--------------------------|------------------------|------------------------|-------------------------|----------------------------|---------------------------|---------------------------------|
| Township or City   | (Col. 1)<br>Agricultural | (Col. 2)<br>Commercial | (Col. 3)<br>Industrial | (Col. 4)<br>Residential | (Col. 5)<br>Timber-Cutover | (Col. 6)<br>Developmental | (Col. 7)<br>Total Real Property |
| BINGHAM 45-01  | 38,900,800               | 8,491,000              | 1,154,000              | 500,599,200             | 0                          | 0                         | 549,145,000                     |
| CENTERVILLE 45-02  | 38,340,600               | 7,371,800              | 0                      | 244,154,767             | 0                          | 0                         | 289,867,167                     |
| CLEVELAND 45-03  | 9,305,200                | 4,909,900              | 24,300                 | 253,133,958             | 0                          | 0                         | 267,373,358                     |
| ELMWOOD 45-04  | 16,529,100               | 42,124,500             | 3,801,900              | 613,410,700             | 0                          | 0                         | 675,866,200                     |
| EMPIRE 45-05   | 12,259,400               | 24,033,600             | 826,600                | 476,511,700             | 0                          | 0                         | 513,631,300                     |
| GLEN ARBOR 45-06   | 0                        | 42,575,200             | 47,500                 | 1,070,493,800           | 0                          | 0                         | 1,113,116,500                   |
| KASSON 45-07   | 20,473,900               | 9,074,300              | 6,445,700              | 202,939,445             | 0                          | 0                         | 238,933,345                     |
| LEELANAU 45-08   | 39,210,700               | 44,887,192             | 1,129,800              | 866,307,950             | 0                          | 0                         | 951,535,642                     |
| LELAND 45-09   | 27,588,700               | 27,966,000             | 701,800                | 1,105,182,780           | 0                          | 0                         | 1,161,439,280                   |
| SOLO 45-10   | 12,590,900               | 11,170,200             | 0                      | 216,132,300             | 0                          | 0                         | 239,893,400                     |
| SUTTONS BAY 45-11  | 27,369,010               | 44,785,980             | 251,020                | 550,196,280             | 155,680                    | 0                         | 622,757,970                     |
| TRAVERSE CITY 45-5                                       | 0                        | 24,242,600             | 0                      | 61,727,800              | 0                          | 0                         | 85,970,400                      |
| <b>Total for County</b>                                  | 242,568,310              | 291,632,272            | 14,382,620             | 6,160,790,680           | 155,680                    | 0                         | 6,709,529,562                   |

**OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LEELANAU COUNTY**

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 - 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the

Dated \_\_\_\_\_, 20\_\_\_\_

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

**Assessed Valuations - REAL**

**L-4024**

**LEELANAU County**

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

| Real Property Assessed Valuations Approved by Boards of Review |                          |                        |                        |                         |                            |                           |                                 |
|--|--------------------------|------------------------|------------------------|-------------------------|----------------------------|---------------------------|---------------------------------|
| Township or City   | (Col. 1)<br>Agricultural | (Col. 2)<br>Commercial | (Col. 3)<br>Industrial | (Col. 4)<br>Residential | (Col. 5)<br>Timber-Cutover | (Col. 6)<br>Developmental | (Col. 7)<br>Total Real Property |
| BINGHAM 45-01  | 38,900,800               | 8,491,000              | 1,154,000              | 500,599,200             | 0                          | 0                         | 549,145,000                     |
| CENTERVILLE 45-02  | 38,340,600               | 7,371,800              | 0                      | 244,154,767             | 0                          | 0                         | 289,867,167                     |
| CLEVELAND 45-03  | 9,305,200                | 4,909,900              | 24,300                 | 253,133,958             | 0                          | 0                         | 267,373,358                     |
| ELMWOOD 45-04  | 16,529,100               | 42,124,500             | 3,801,900              | 613,410,700             | 0                          | 0                         | 675,866,200                     |
| EMPIRE 45-05   | 12,259,400               | 24,033,600             | 826,600                | 476,511,700             | 0                          | 0                         | 513,631,300                     |
| GLEN ARBOR 45-06   | 0                        | 42,575,200             | 47,500                 | 1,070,493,800           | 0                          | 0                         | 1,113,116,500                   |
| KASSON 45-07   | 20,473,900               | 9,074,300              | 6,445,700              | 202,939,445             | 0                          | 0                         | 238,933,345                     |
| LEELANAU 45-08   | 39,210,700               | 42,096,415             | 1,129,800              | 866,307,950             | 0                          | 0                         | 948,744,865                     |
| LELAND 45-09   | 27,588,700               | 27,966,000             | 701,800                | 1,105,182,760           | 0                          | 0                         | 1,161,439,280                   |
| SOLO 45-10   | 12,590,900               | 11,170,200             | 0                      | 216,132,300             | 0                          | 0                         | 239,893,400                     |
| SUTTONS BAY 45-11  | 27,369,010               | 44,785,980             | 251,020                | 550,196,280             | 155,680                    | 0                         | 622,757,970                     |
| TRAVERSE CITY 45-51  | 0                        | 24,242,600             | 0                      | 61,727,800              | 0                          | 0                         | 85,970,400                      |
| <b>Total for County</b>  | 242,568,310              | 288,841,495            | 14,382,620             | 6,160,790,680           | 155,680                    | 0                         | 6,706,738,785                   |

**OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LEELANAU COUNTY**

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the

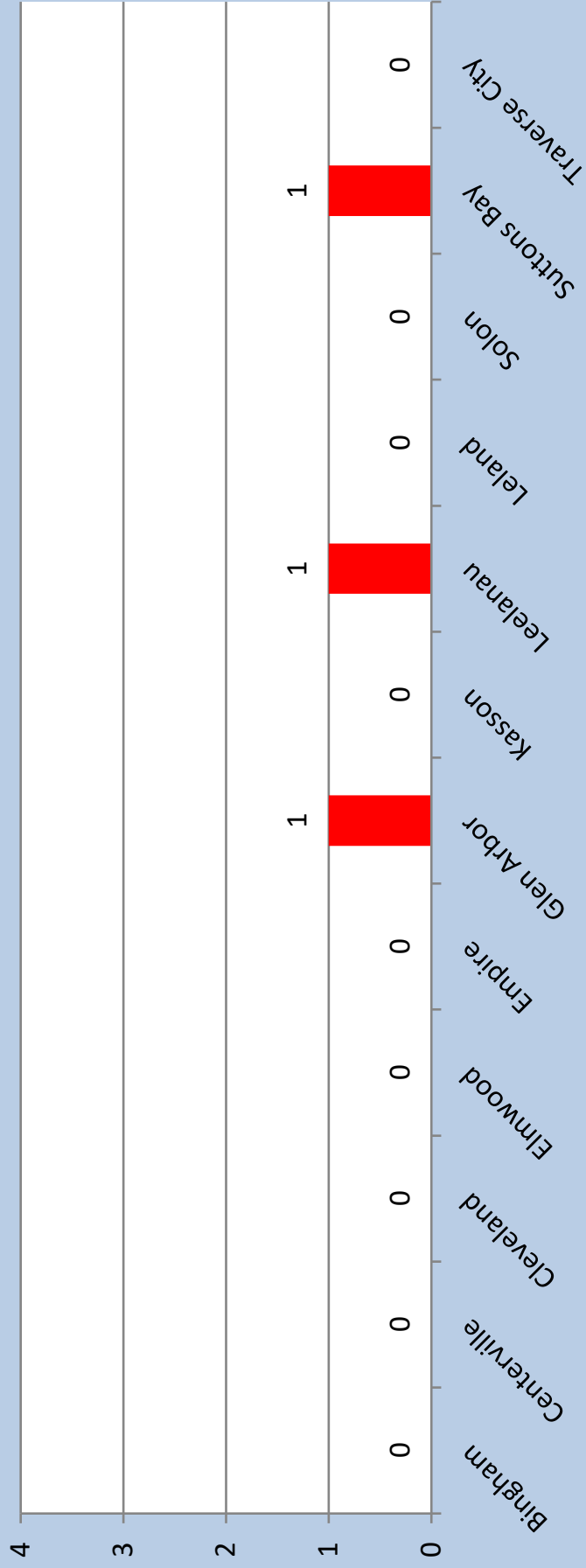
Dated \_\_\_\_\_, 20\_\_\_\_

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

# Sheriff's Sales 04/01/2021 to 03/31/2023



|   | Sale Date | Parcel number  | Sale Price | Assessment<br>when sold | Instrument | L-4015 Type | Esmnt Type |
|---|-----------|----------------|------------|-------------------------|------------|-------------|------------|
| 1 | 01/18/23  | 011-004-001-60 | 52,150     | 133,620                 | SD         | Reference   |            |
| 2 | 05/11/22  | 006-030-010-20 | 161,720    | 226,700                 | SD         | Not Used    |            |
| 3 | 08/04/21  | 008-105-010-10 | 203,000    | 270,000                 | SD         | Reference   |            |

Report Name: SHERIFFS DEEDS SALES

**Land Cover Categories**

**AGRICULTURE**

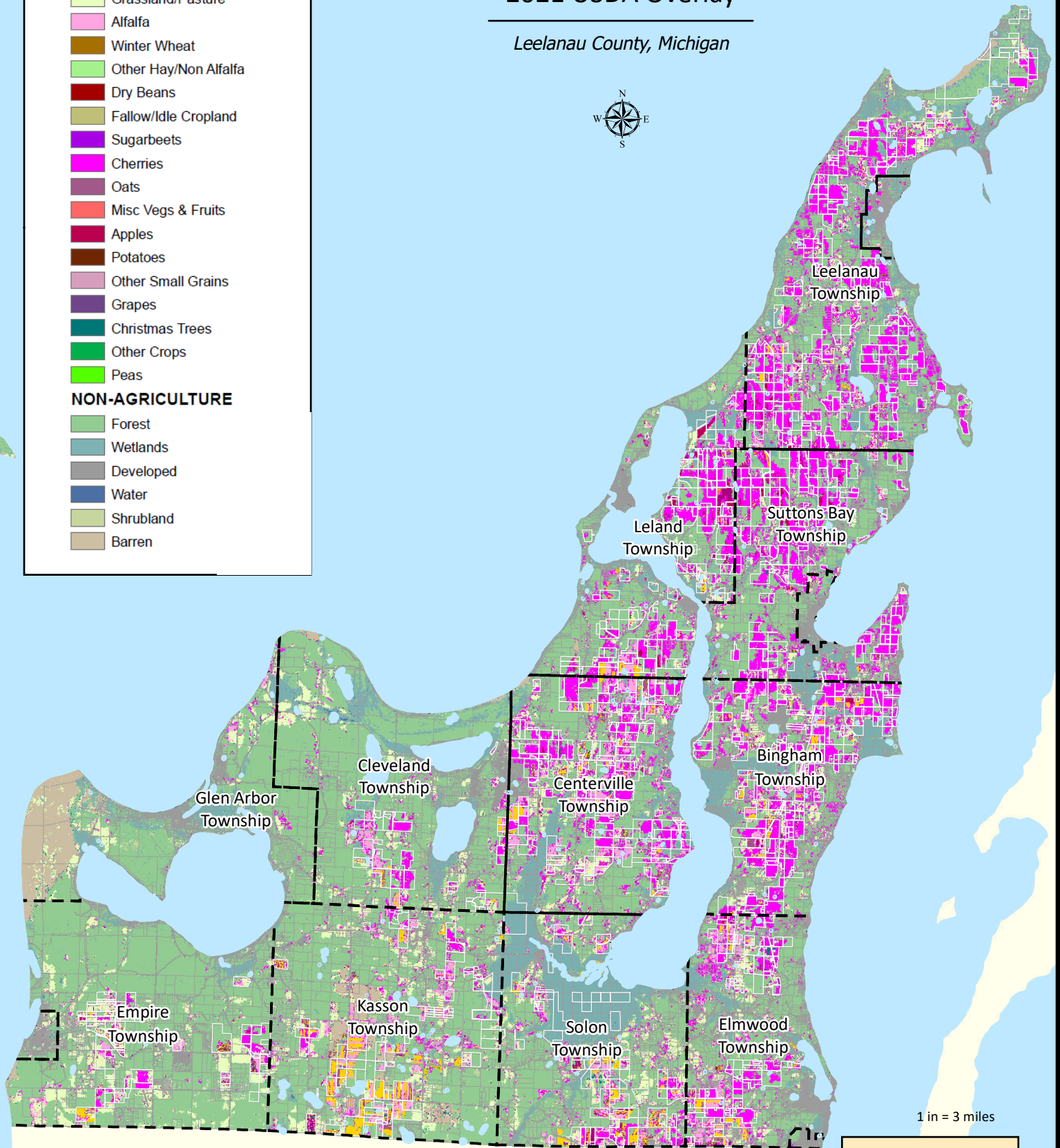
- Corn
- Soybeans
- Grassland/Pasture
- Alfalfa
- Winter Wheat
- Other Hay/Non Alfalfa
- Dry Beans
- Fallow/Idle Cropland
- Sugarbeets
- Cherries
- Oats
- Misc Veggies & Fruits
- Apples
- Potatoes
- Other Small Grains
- Grapes
- Christmas Trees
- Other Crops
- Peas

**NON-AGRICULTURE**

- Forest
- Wetlands
- Developed
- Water
- Shrubland
- Barren

# Agricultural Class Parcels & 2021 USDA Overlay

*Leelanau County, Michigan*



1 in = 3 miles

**Agricultural Parcels**

~50,000 Acres

## TAXABLE VALUATIONS

STATEMENT of taxable valuations in the year 2024. File this form 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)<br>Agricultural | (Col. 2)<br>Commercial | (Col. 3)<br>Industrial | (Col. 4)<br>Residential | (Col. 5)<br>Timber-Cutover | (Col. 6)<br>Developmental | (Col. 7)<br>Total Real |
|----------------------------|--------------------------|------------------------|------------------------|-------------------------|----------------------------|---------------------------|------------------------|
| 001 BINGHAM 45-01          | 16,523,332               | 5,918,655              | 902,637                | 288,176,320             | 0                          | 0                         | 311,520,944            |
| 002 CENTERVILLE 45-02      | 16,106,320               | 5,540,875              | 0                      | 128,407,883             | 0                          | 0                         | 150,055,078            |
| 003 CLEVELAND 45-03        | 3,842,550                | 2,145,366              | 22,711                 | 147,238,992             | 0                          | 0                         | 153,249,619            |
| 004 ELMWOOD 45-04          | 7,831,960                | 33,329,134             | 2,954,442              | 395,408,695             | 0                          | 0                         | 439,524,231            |
| 005 EMPIRE 45-05           | 6,061,702                | 17,724,712             | 706,936                | 263,120,707             | 0                          | 0                         | 287,614,057            |
| 006 GLEN ARBOR 45-06       | 0                        | 29,250,511             | 9,983                  | 579,529,691             | 0                          | 0                         | 608,790,185            |
| 007 KASSON 45-07           | 8,455,968                | 5,537,222              | 5,620,045              | 122,867,763             | 0                          | 0                         | 142,480,998            |
| 008 LEELANAU 45-08         | 21,782,495               | 26,703,664             | 918,662                | 520,772,523             | 0                          | 0                         | 570,177,344            |
| 009 LELAND 45-09           | 13,920,508               | 21,408,255             | 342,776                | 604,529,231             | 0                          | 0                         | 640,200,770            |
| 010 SOLON 45-10            | 5,504,041                | 7,209,248              | 0                      | 127,726,419             | 0                          | 0                         | 140,439,708            |
| 011 SUTTONS BAY 45-11      | 12,115,487               | 30,411,392             | 129,419                | 309,470,088             | 155,680                    | 0                         | 352,282,066            |
| 051 TRAVERSE CITY 45-51    | 0                        | 20,735,932             | 0                      | 48,956,382              | 0                          | 0                         | 69,692,314             |
| 041 VILLAGE OF EMPIRE      | 0                        | 9,104,382              | 0                      | 67,893,757              | 0                          | 0                         | 76,998,139             |
| 042 Village of Northport   | 0                        | 12,215,745             | 866,687                | 56,128,396              | 0                          | 0                         | 69,210,828             |
| 043 Village of Suttons Bay | 0                        | 23,456,544             | 31,351                 | 80,413,609              | 0                          | 0                         | 103,901,504            |
| Totals for County          | 112,144,363              | 205,914,966            | 11,607,611             | 3,536,204,694           | 155,680                    | 0                         | 3,866,027,314          |

This form is used to report total Taxable Valuations, broken down 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.

TAXABLE VALUATIONS

STATEMENT of taxable valuations in the year 2024. File this form 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 name      | Col. 8)<br>Ag. Personal | Col. 9)<br>Com. Personal | Col. 10)<br>Ind. Personal | Col. 11)<br>Res. Personal | Col. 12)<br>Util. Personal | (Col. 13)<br>Total Personal |
|----------------------------|-------------------------|--------------------------|---------------------------|---------------------------|----------------------------|-----------------------------|
| 001 BINGHAM 45-01          | 0                       | 1,788,100                | 590,300                   | 0                         | 4,222,100                  | 6,600,500                   |
| 002 CENTERVILLE 45-02      | 0                       | 932,800                  | 1,200                     | 0                         | 1,678,900                  | 2,612,900                   |
| 003 CLEVELAND 45-03        | 0                       | 268,900                  | 0                         | 0                         | 4,056,400                  | 4,325,300                   |
| 004 ELMWOOD 45-04          | 0                       | 6,232,545                | 3,033,900                 | 0                         | 9,379,800                  | 18,646,245                  |
| 005 EMPIRE 45-05           | 0                       | 2,831,800                | 287,900                   | 0                         | 2,932,200                  | 6,051,900                   |
| 006 GLEN ARBOR 45-06       | 0                       | 2,297,400                | 0                         | 0                         | 4,433,800                  | 6,731,200                   |
| 007 KASSON 45-07           | 0                       | 1,007,500                | 258,400                   | 0                         | 3,198,100                  | 4,464,000                   |
| 008 LEELANAU 45-08         | 0                       | 2,435,000                | 0                         | 0                         | 7,498,100                  | 9,933,100                   |
| 009 LELAND 45-09           | 0                       | 986,500                  | 5,700                     | 0                         | 7,930,600                  | 8,922,800                   |
| 010 SOLON 45-10            | 0                       | 690,400                  | 0                         | 0                         | 2,406,800                  | 3,097,200                   |
| 011 SUTTONS BAY 45-11      | 0                       | 1,847,168                | 0                         | 0                         | 5,452,230                  | 7,299,398                   |
| 051 TRAVERSE CITY 45-51    | 0                       | 889,700                  | 29,200                    | 0                         | 313,700                    | 1,232,600                   |
| 041 VILLAGE OF EMPIRE      | 0                       | 846,800                  | 0                         | 0                         | 593,800                    | 1,440,600                   |
| 042 Village of Northport   | 0                       | 1,141,800                | 0                         | 0                         | 1,482,000                  | 2,623,800                   |
| 043 Village of Suttons Bay | 0                       | 1,015,384                | 0                         | 0                         | 1,190,800                  | 2,206,184                   |
| Totals for County          | 0                       | 22,207,813               | 4,206,600                 | 0                         | 53,502,730                 | 79,917,143                  |

|   |           |      |
|---|-----------|------|
| Print or Type Name of County Equalization Director              | Signature | Date |
| Print or Type Name of County Board of Commissioners Chairperson | Signature | Date |



TAXABLE VALUATIONS

STATEMENT of taxable valuations in the year 2024. File this form 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 name      | (Col. 14)<br>Real & Pers.<br>Taxable Values | (Col. 15)<br>PRE/Qual<br>Forest & Ag<br>Taxable Values | (Col. 16)<br>Commercial<br>Pers. Prop.<br>Taxable Values | (Col. 17)<br>Industrial<br>Pers. Prop.<br>Taxable Values | (Col. 18)<br>~PRE, Ag/FR PP<br>excl C&I PP<br>Taxable Values |
|----------------------------|---|--|--|--|--|
| 001 BINGHAM 45-01          | 318,121,444                                 | 212,503,969  | 1,788,100  | 590,300  | 103,239,075  |
| 002 CENTERVILLE 45-02      | 152,667,978                                 | 89,781,282   | 932,800  | 1,200  | 61,952,696   |
| 003 CLEVELAND 45-03        | 157,574,919                                 | 80,786,318   | 268,900  | 0  | 76,519,701   |
| 004 ELMWOOD 45-04          | 458,170,476                                 | 321,483,043  | 6,232,545  | 3,033,900  | 127,420,988  |
| 005 EMPIRE 45-05           | 293,665,957                                 | 126,924,466  | 2,831,800  | 287,900  | 163,621,791  |
| 006 GLEN ARBOR 45-06       | 615,521,385                                 | 153,948,129  | 2,297,400  | 0  | 459,275,856  |
| 007 KASSON 45-07           | 146,944,998                                 | 89,411,296   | 1,007,500  | 258,400  | 56,267,802   |
| 008 LEELANAU 45-08         | 580,110,444                                 | 215,735,542  | 2,435,000  | 0  | 361,939,902  |
| 009 LELAND 45-09           | 649,123,570                                 | 245,612,730  | 986,500  | 5,700  | 402,518,640  |
| 010 SOLON 45-10            | 143,536,908                                 | 92,324,362   | 690,400  | 0  | 50,522,146   |
| 011 SUTTONS BAY 45-11      | 359,581,464                                 | 188,037,242  | 1,847,168  | 0  | 169,697,054  |
| 051 TRAVERSE CITY 45-51    | 70,924,914                                  | 33,073,449   | 889,700  | 29,200   | 36,932,565   |
| 041 VILLAGE OF EMPIRE      | 78,438,739                                  | 32,827,061   | 846,800  | 0  | 44,764,878   |
| 042 Village of Northport   | 71,834,628                                  | 31,515,809   | 1,141,800  | 0  | 39,177,019   |
| 043 Village of Suttons Bay | 106,107,688                                 | 36,571,280   | 1,015,384  | 0  | 68,521,024   |
| Totals for County          | 3,945,944,457                               | 1,849,621,828  | 22,207,813   | 4,206,600  | 2,069,908,216  |

|   |           |      |
|---|-----------|------|
| Print or Type Name of County Equalization Director              | Signature | Date |
| Print or Type Name of County Board of Commissioners Chairperson | Signature | Date |

| Assessment Unit             | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|-----------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 001 BINGHAM 45-01 --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 38,900,800    | 49.16 | 38,900,800     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 8,491,000     | 49.54 | 8,491,000      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 1,154,000     | 49.12 | 1,154,000      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 500,599,200   | 49.22 | 500,599,200    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 549,145,000   |       | 549,145,000    |          | 6,600,500         | 50.00 | 6,600,500          | 555,745,500    | 555,745,500     | 8.19           |
| -- 002 CENTERVILLE 45-02 -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 38,340,600    | 49.78 | 38,340,600     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 7,371,800     | 49.22 | 7,371,800      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 244,154,767   | 49.72 | 244,154,767    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 289,867,167   |       | 289,867,167    |          | 2,612,900         | 50.00 | 2,612,900          | 292,480,067    | 292,480,067     | 4.31           |
| -- 003 CLEVELAND 45-03 --   |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 9,305,200     | 49.57 | 9,305,200      | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 4,909,900     | 49.48 | 4,909,900      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 24,300        | 49.85 | 24,300         | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 253,133,958   | 49.53 | 253,133,958    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 267,373,358   |       | 267,373,358    |          | 4,325,300         | 50.00 | 4,325,300          | 271,698,658    | 271,698,658     | 4.00           |
| -- 004 ELMWOOD 45-04 --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 16,529,100    | 49.87 | 16,529,100     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 42,124,500    | 49.99 | 42,124,500     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 3,801,900     | 49.49 | 3,801,900      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 613,410,700   | 49.32 | 613,410,700    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 675,866,200   |       | 675,866,200    |          | 18,646,900        | 50.00 | 18,646,900         | 694,513,100    | 694,513,100     | 10.23          |

| Assessment Unit            | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|----------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 005 EMPIRE 45-05 --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 12,259,400    | 49.61 | 12,259,400     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 24,033,600    | 49.32 | 24,033,600     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                 | 826,600       | 49.31 | 826,600        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 476,511,700   | 49.10 | 476,511,700    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 513,631,300   |       | 513,631,300    |          | 6,051,900         | 50.00 | 6,051,900          | 519,683,200    | 519,683,200     | 7.65           |
| -- 006 GLEN ARBOR 45-06 -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 42,575,200    | 49.99 | 42,575,200     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                 | 47,500        | 49.94 | 47,500         | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 1,070,493,800 | 49.99 | 1,070,493,800  | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 1,113,116,500 |       | 1,113,116,500  |          | 6,731,200         | 50.00 | 6,731,200          | 1,119,847,700  | 1,119,847,700   | 16.49          |
| -- 007 KASSON 45-07 --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 20,473,900    | 49.93 | 20,473,900     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 9,074,300     | 49.70 | 9,074,300      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                 | 6,445,700     | 49.40 | 6,445,700      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 202,939,445   | 49.81 | 202,939,445    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 238,933,345   |       | 238,933,345    |          | 4,464,000         | 50.00 | 4,464,000          | 243,397,345    | 243,397,345     | 3.58           |
| -- 008 LEEELANAU 45-08 --  |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 39,210,700    | 49.98 | 39,210,700     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 42,096,415    | 46.89 | 44,886,988     | 1.066290 |                   |       |                    |                |                 |                |
| Industrial                 | 1,129,800     | 49.87 | 1,129,800      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 866,307,950   | 49.86 | 866,307,950    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 948,744,865   |       | 951,535,438    |          | 9,933,100         | 50.00 | 9,933,100          | 958,677,965    | 961,468,538     | 14.16          |

| Assessment Unit               | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|-------------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 009 LELAND 45-09 --        |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                  | 27,588,700    | 49.84 | 27,588,700     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                    | 27,966,000    | 49.98 | 27,966,000     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                    | 701,800       | 49.97 | 701,800        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                   | 1,105,182,780 | 49.17 | 1,105,182,780  | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                        | 1,161,439,280 |       | 1,161,439,280  |          | 8,922,800         | 50.00 | 8,922,800          | 1,170,362,080  | 1,170,362,080   | 17.24          |
| -- 010 SOLON 45-10 --         |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                  | 12,590,900    | 49.84 | 12,590,900     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                    | 11,170,200    | 49.14 | 11,170,200     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                    | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Residential                   | 216,132,300   | 49.94 | 216,132,300    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                        | 239,893,400   |       | 239,893,400    |          | 3,097,200         | 50.00 | 3,097,200          | 242,990,600    | 242,990,600     | 3.58           |
| -- 011 SUTTONS BAY 45-11 --   |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                  | 27,369,010    | 49.57 | 27,369,010     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                    | 44,785,980    | 49.53 | 44,785,980     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                    | 251,020       | 49.56 | 251,020        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                   | 550,196,280   | 49.79 | 550,196,280    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                | 155,680       | 50.00 | 155,680        | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                        | 622,757,970   |       | 622,757,970    |          | 7,299,398         | 50.00 | 7,299,398          | 630,057,368    | 630,057,368     | 9.28           |
| -- 051 TRAVERSE CITY 45-51 -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                  | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                    | 24,242,600    | 49.85 | 24,242,600     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                    | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Residential                   | 61,727,800    | 49.82 | 61,727,800     | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                        | 85,970,400    |       | 85,970,400     |          | 1,232,600         | 50.00 | 1,232,600          | 87,203,000     | 87,203,000      | 1.28           |

| Assessment Unit | Assessed Real Ratio | Equalized Real | Factor | Assessed Personal Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|-----------------|---------------------|----------------|--------|-------------------------|--------------------|----------------|-----------------|----------------|
|-----------------|---------------------|----------------|--------|-------------------------|--------------------|----------------|-----------------|----------------|

| Grand Totals   | Assessed      |               | Equalized     |        | % Real |       | Assessed   |            | Equalized  |          | Assessed |          | Equalized     |               |
|----------------|---------------|---------------|---------------|--------|--------|-------|------------|------------|------------|----------|----------|----------|---------------|---------------|
|                | Real          | Real          | Real          | Real   | Total  | Total | Personal   | Personal   | Personal   | Personal | % County | % County | Total         | Total         |
| Agricultural   | 242,568,310   | 242,568,310   | 242,568,310   | 3.62   |        |       |            |            |            |          | 3.57     | 3.57     |               |               |
| Commercial     | 288,841,495   | 291,632,068   | 291,632,068   | 4.35   |        |       |            |            |            |          | 4.30     | 4.30     |               |               |
| Industrial     | 14,382,620    | 14,382,620    | 14,382,620    | 0.21   |        |       |            |            |            |          | 0.21     | 0.21     |               |               |
| Residential    | 6,160,790,680 | 6,160,790,680 | 6,160,790,680 | 91.82  |        |       |            |            |            |          | 90.78    | 90.74    |               |               |
| Timber-Cutover | 155,680       | 155,680       | 155,680       | 0.00   |        |       |            |            |            |          | 0.00     | 0.00     |               |               |
| Developmental  | 0             | 0             | 0             | 0.00   |        |       |            |            |            |          | 0.00     | 0.00     |               |               |
| Personal       |               |               |               |        |        |       | 79,917,798 | 79,917,798 | 79,917,798 | 100.00   | 1.18     | 1.18     | 6,786,656,583 | 6,789,447,156 |
|                | 6,706,738,785 | 6,709,529,358 | 6,709,529,358 | 100.00 |        |       | 79,917,798 | 79,917,798 | 79,917,798 | 100.00   | 100.00   | 100.00   | 6,786,656,583 | 6,789,447,156 |