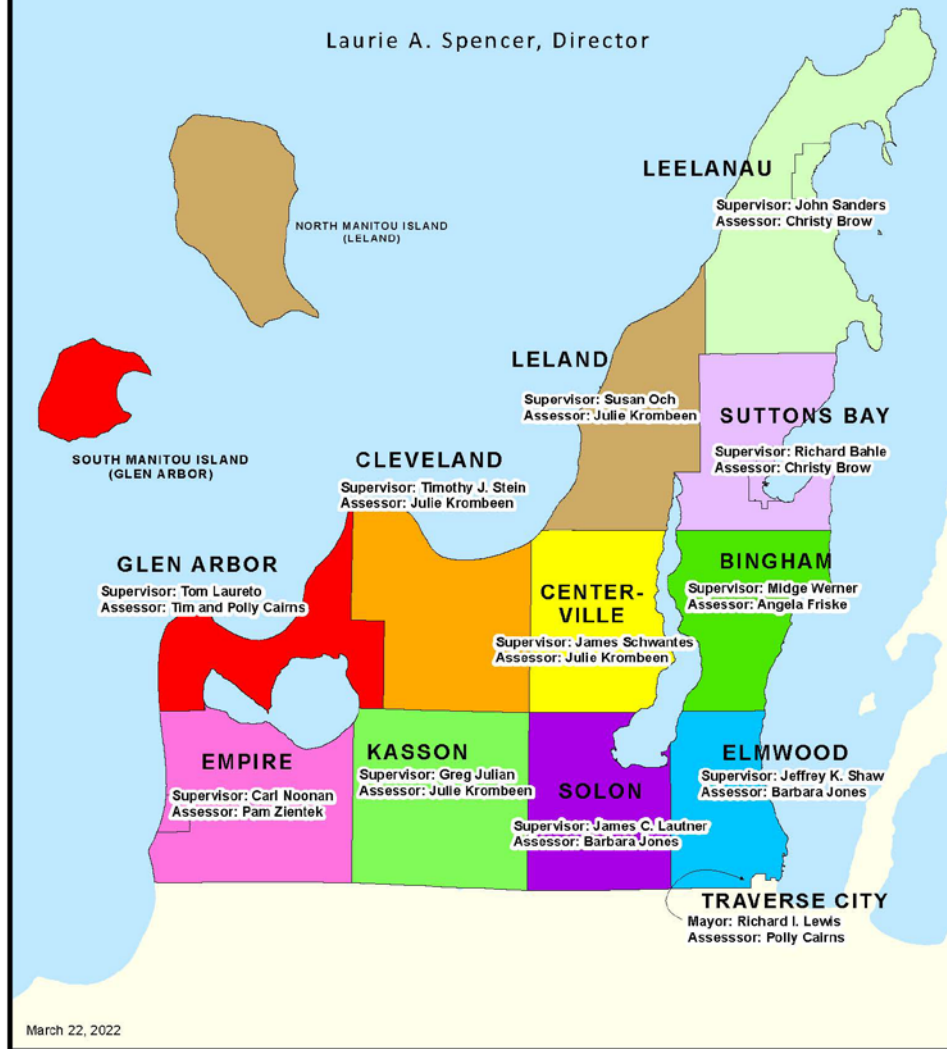


2022 Leelanau County Equalization Report

Laurie A. Spencer, Director



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

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;—

LEELANAU COUNTY EQUALIZATION DEPARTMENT

April 12, 2022

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 2022 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:
<http://www.leelanau.gov/government195754.asp>

Respectfully submitted,

Laurie A. Spencer, B.A., M.M.A.O. (4)
Director Equalization Department

2022 EQUALIZATION REPORT

April 12, 2022

By Leelanau County Board of Commissioners:

WHEREAS, the 2022 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 **2022** 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 9 and May 23, 2022, 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 Leelanau 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 IV State Assessor Certification for this county.

I am certified as a Level IV 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 Leelanau County:

Agricultural	<u>185,705,508</u>	Timber-Cutover	<u> </u>
Commercial	<u>212,223,290</u>	Developmental	<u> </u>
Industrial	<u>11,441,900</u>	Total Real Property	<u>4,520,870,533</u>
Residential	<u>4,111,499,835</u>	Personal Property	<u>67,920,070</u>
		Total Real and Personal Property	<u>4,588,790,603</u>

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

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	Date
	04/12/2022

**LEELANAU COUNTY
EQUALIZATION DEPARTMENT**

REPORTS TO

EXECUTIVE BOARD

**William J. Bunek – Chair
Melinda C. Lautner– Vice Chair
Rick Robbins
Debra L. Rushton
Gwenne Allgaier
Ty Wessell
Patricia Soutas-Little**

ADMINISTRATOR

Chet Janik

DEPARTMENT OF EQUALIZATION

**Laurie A. Spencer, B.A., P.P.E., M.M.A.O (4) – Director
Andrew Giguere, M.A., M.S., M.A.A.O. (3) – Deputy Director
James Stachnik, B.A., C.P.L. – Staff Appraiser
Linda Priest, M.C.A.O. (2) - Equalization Technician
Robert R. Herman Jr. – B.S., M.C.A.T. – GIS Analyst**

2022

LEELANAU COUNTY

PERCENT CHANGE - 2021 TO 2022 BY LOCAL UNIT

TOWNSHIPS AND CITIES	Parcel Count 2021	Parcel Count 2022	%CHANGE	C.E.V. 2021	C.E.V. 2022	%CHANGE	TAXABLE 2021	TAXABLE 2022	%CHANGE
BINGHAM	2,190	2,189	-0.05%	340,984,550	371,249,200	8.88%	246,144,001	262,135,408	6.50%
CENTERVILLE	1,423	1,433	0.70%	180,469,600	190,724,200	5.68%	119,707,689	127,601,874	6.59%
CLEVELAND	1,465	1,471	0.41%	166,589,100	189,413,900	13.70%	124,116,254	133,151,662	7.28%
ELMWOOD	3,503	3,518	0.43%	465,256,600	512,648,500	10.19%	364,561,325	389,809,697	6.93%
EMPIRE	2,300	2,314	0.61%	320,400,500	352,720,000	10.09%	224,830,795	243,594,666	8.35%
GLEN ARBOR	2,706	2,665	-1.52%	697,693,900	730,459,000	4.70%	496,015,597	519,337,783	4.70%
KASSON	1,412	1,486	5.24%	166,446,700	178,662,900	7.34%	116,932,318	124,301,389	6.30%
LEELANAU	3,571	3,571	0.00%	606,515,700	670,242,300	10.51%	469,316,574	495,952,218	5.68%
LELAND	2,794	2,804	0.36%	730,261,050	775,019,700	6.13%	522,840,695	556,807,200	6.50%
OLON	1,377	1,388	0.80%	145,925,800	156,846,900	7.48%	109,575,835	117,169,919	6.93%
SUTTONS BAY	2,540	2,904	14.33%	370,924,922	400,421,203	7.95%	283,273,126	299,039,145	5.57%
TRAVERSE CITY	386	384	-0.52%	53,321,600	60,382,800	13.24%	44,922,185	48,548,325	8.07%
TOTALS	25,667	26,127	1.79%	\$4,244,790,022	\$4,588,790,603	8.10%	\$3,122,236,394	\$3,317,449,286	6.25%

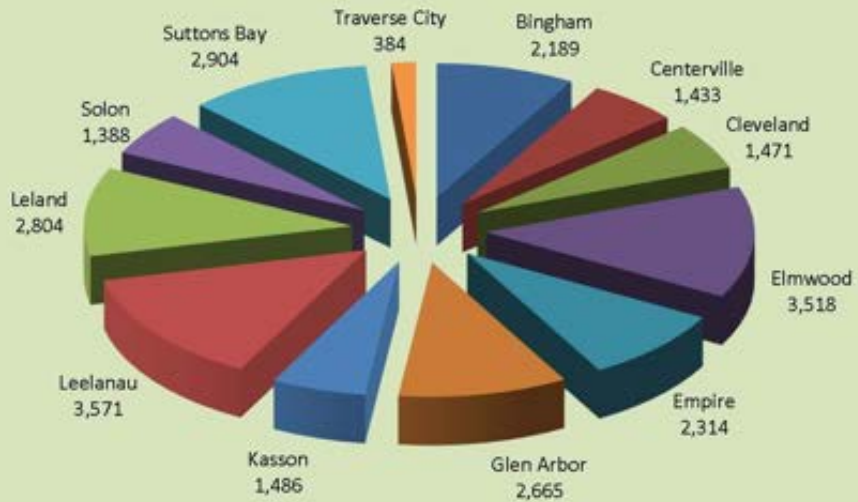
2022

LEELANAU COUNTY

PERCENT CHANGE - 2021 TO 2022 BY LOCAL UNIT

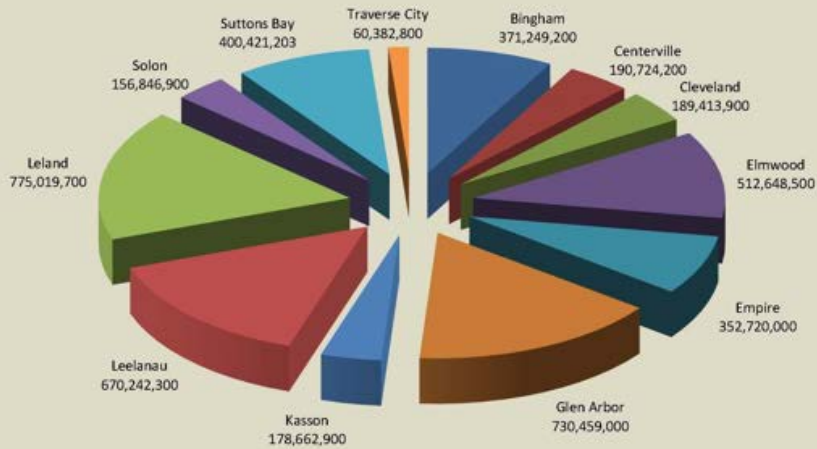
VILLAGES	Parcel Count 2021	Parcel Count 2022	%CHANGE	C.E.V. 2021	C.E.V. 2022	%CHANGE	TAXABLE 2021	TAXABLE 2022	%CHANGE
VILLAGE OF EMPIRE	618	618	0.00%	80,272,400	90,158,500	12.32%	56,125,228	63,379,108	12.92%
VILLAGE OF NORTHPORT	727	725	-0.28%	75,602,500	79,900,200	5.68%	56,530,433	59,289,421	4.88%
VILLAGE OF SUTTONS BAY	835	905	8.38%	106,215,202	116,010,800	9.22%	83,668,921	88,188,967	5.40%
TOTALS	2,180	2,248	3.12%	\$262,090,102	\$286,069,500	9.15%	\$196,324,582	\$210,857,496	7.40%

**2022 Township Parcel Count
Leelanau County
26,127 Parcels**

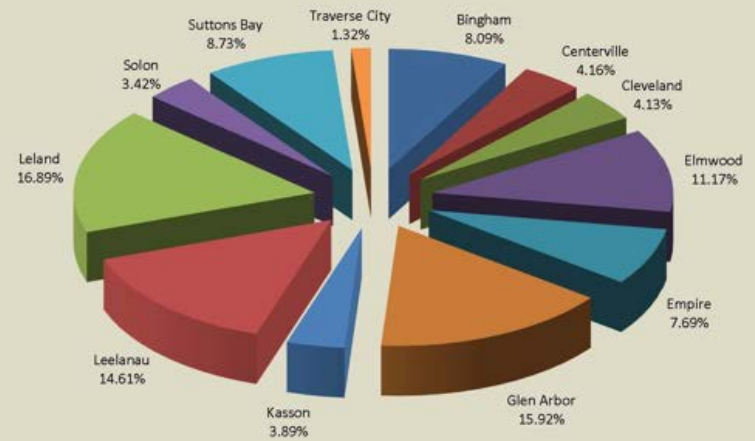


2022 Equalized Values

**2022 Equalized Values
by Township
2022 County Equalized Value
4,588,790,603**

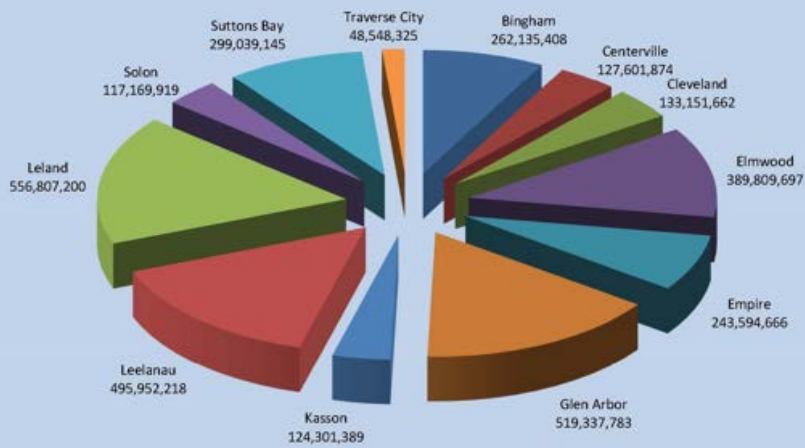


**TOTAL TOWNSHIP PROPERTY VALUES
2022 Equalized Values
by % of whole
2022 County Equalized Value
4,588,790,603**

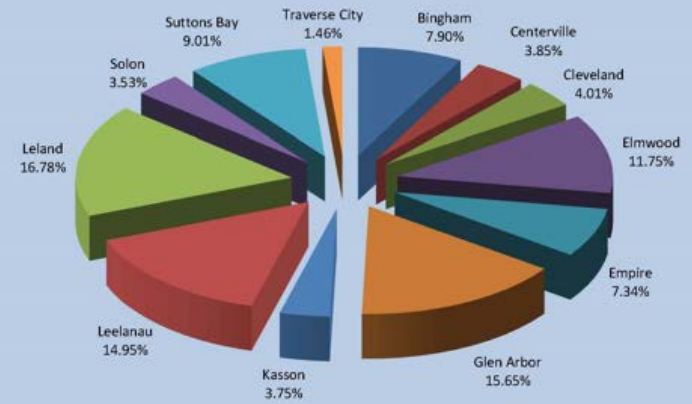


2022 Taxable Values

**2022 Taxable Values
by Township
2022 County Taxable Value
3,317,449,286**

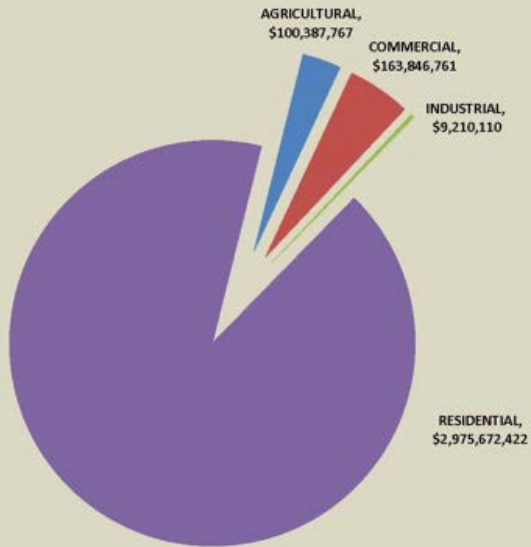


**2022 TOTAL TAXABLE VALUE
by % of the whole
2022 County Taxable Value
3,317,449,286**

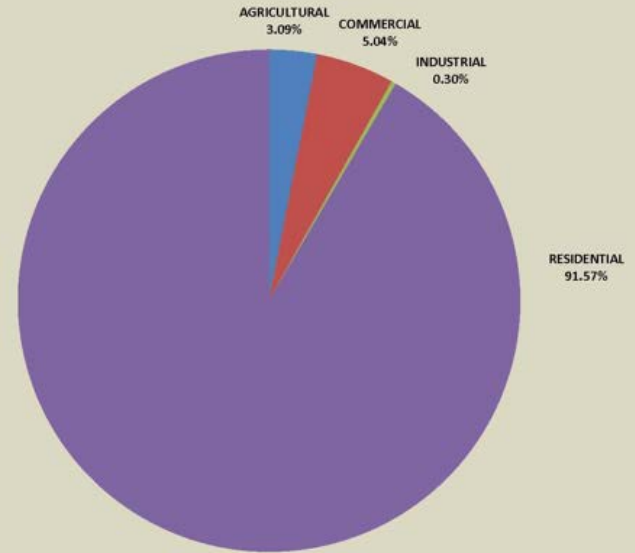


Taxable Real by Class

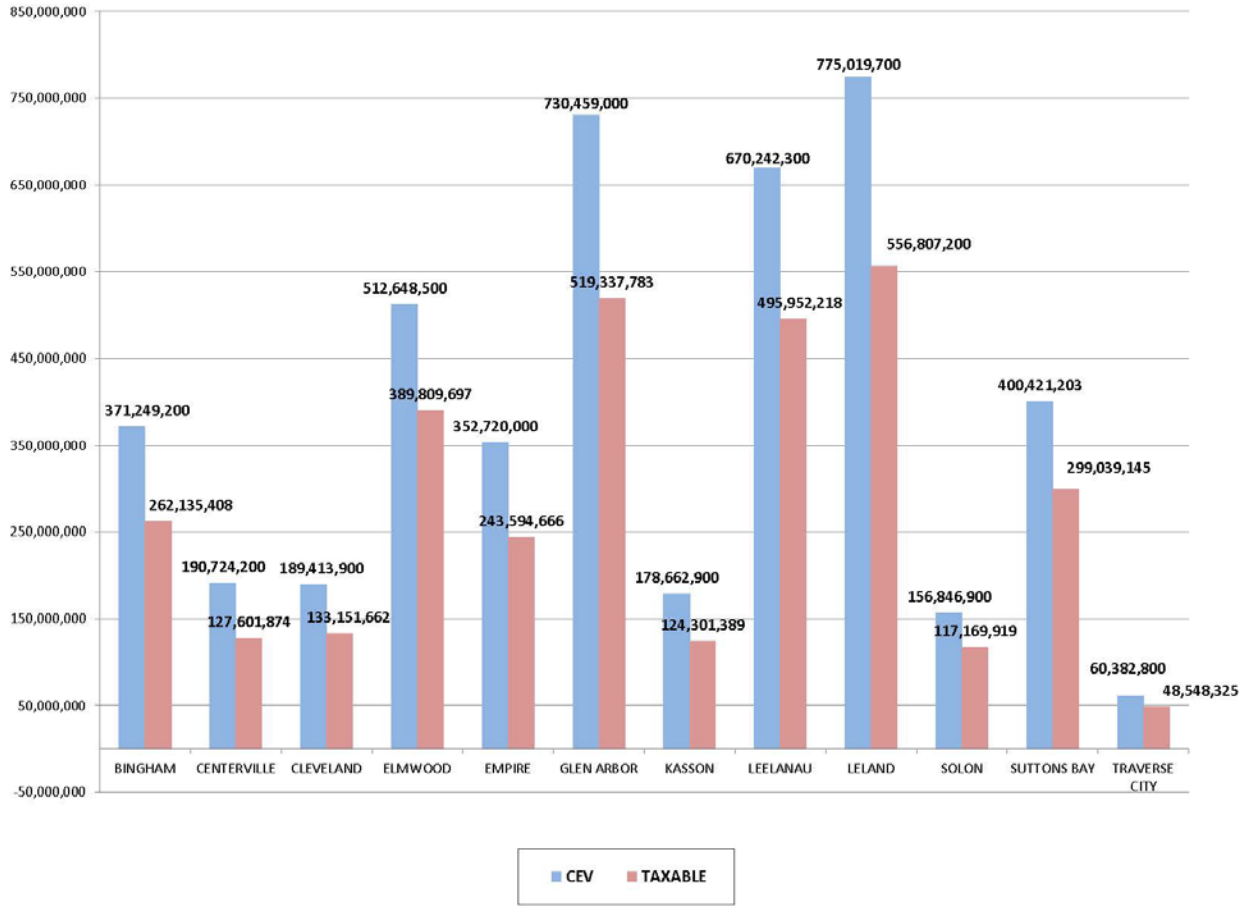
2022 Taxable Value
Real \$3,249,530,216
by Class



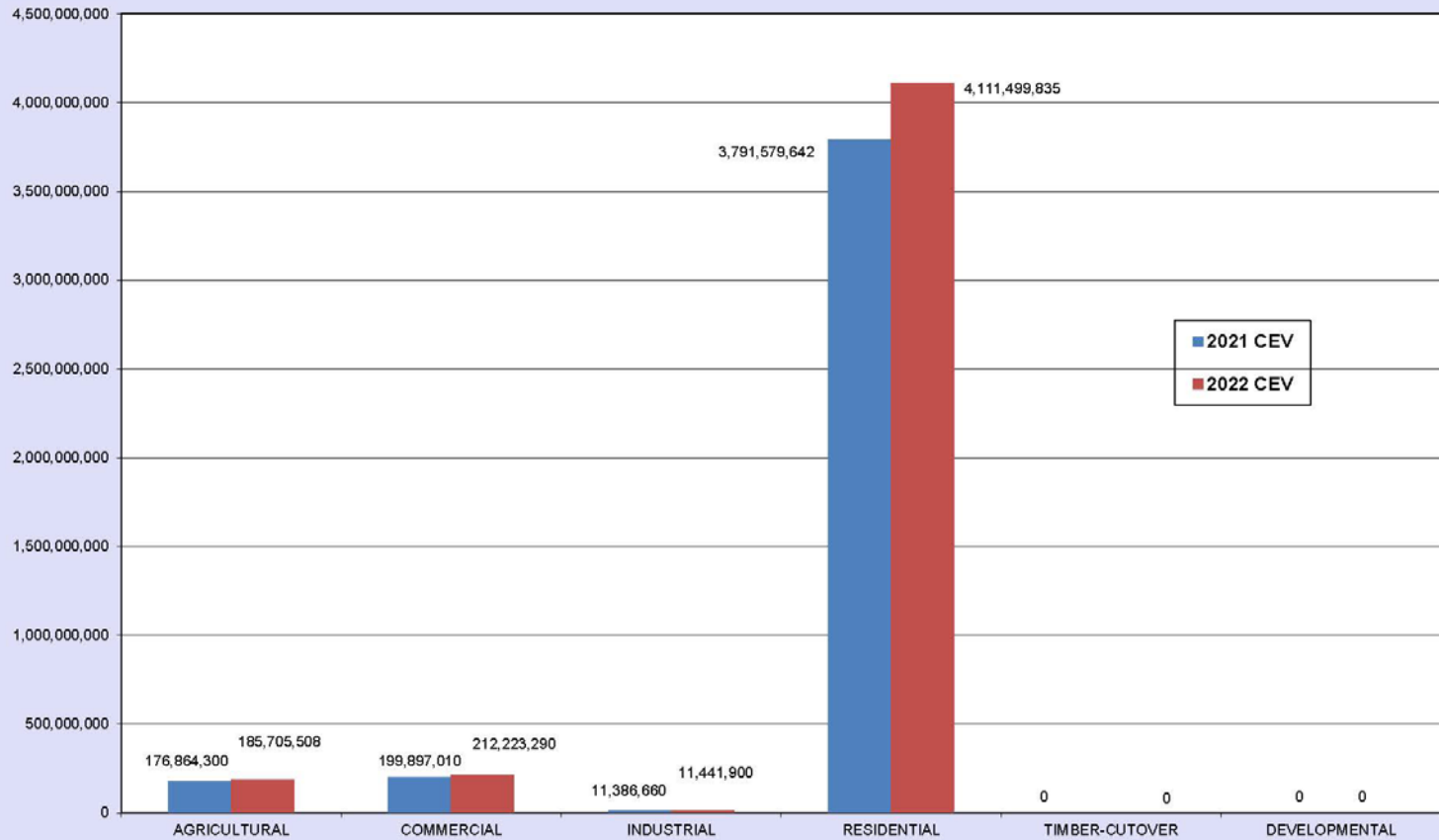
2022 Taxable Value
Percentage Real
by Class



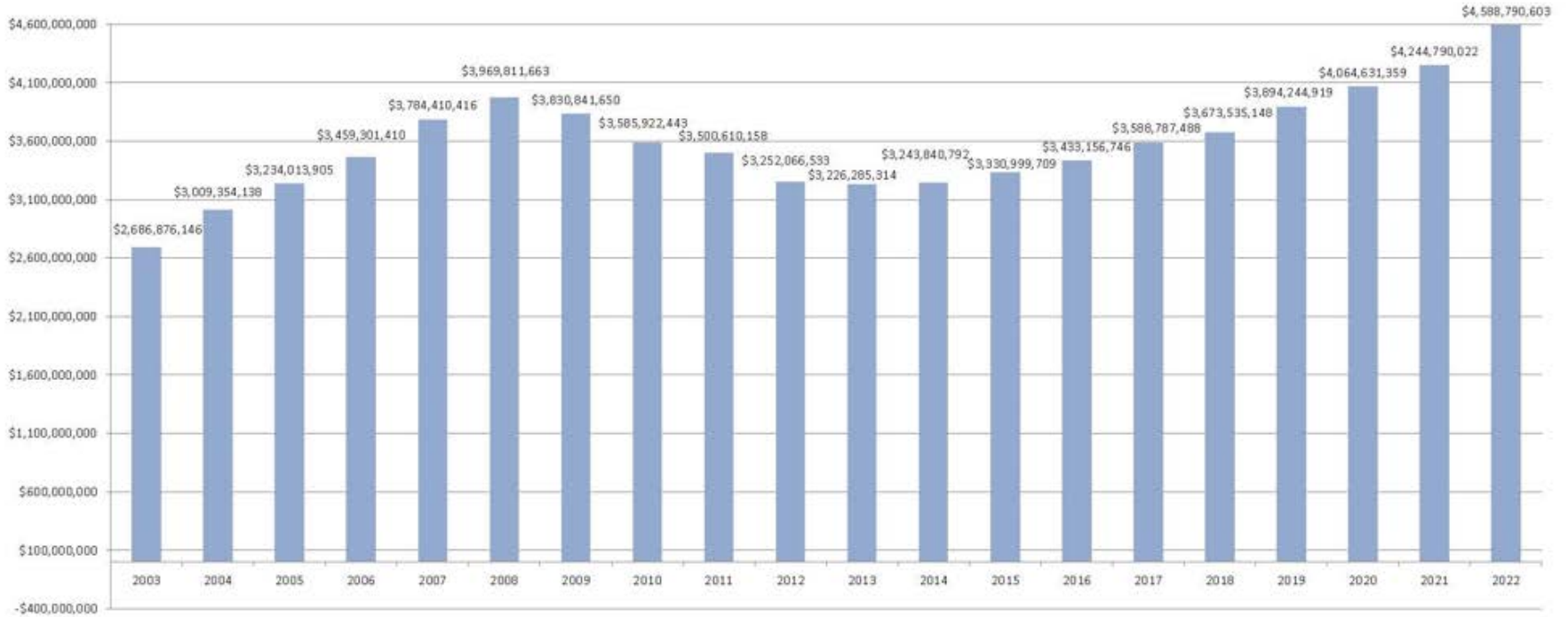
2022 LEELANAU COMPARISON County Equalized Values vs Taxable Values



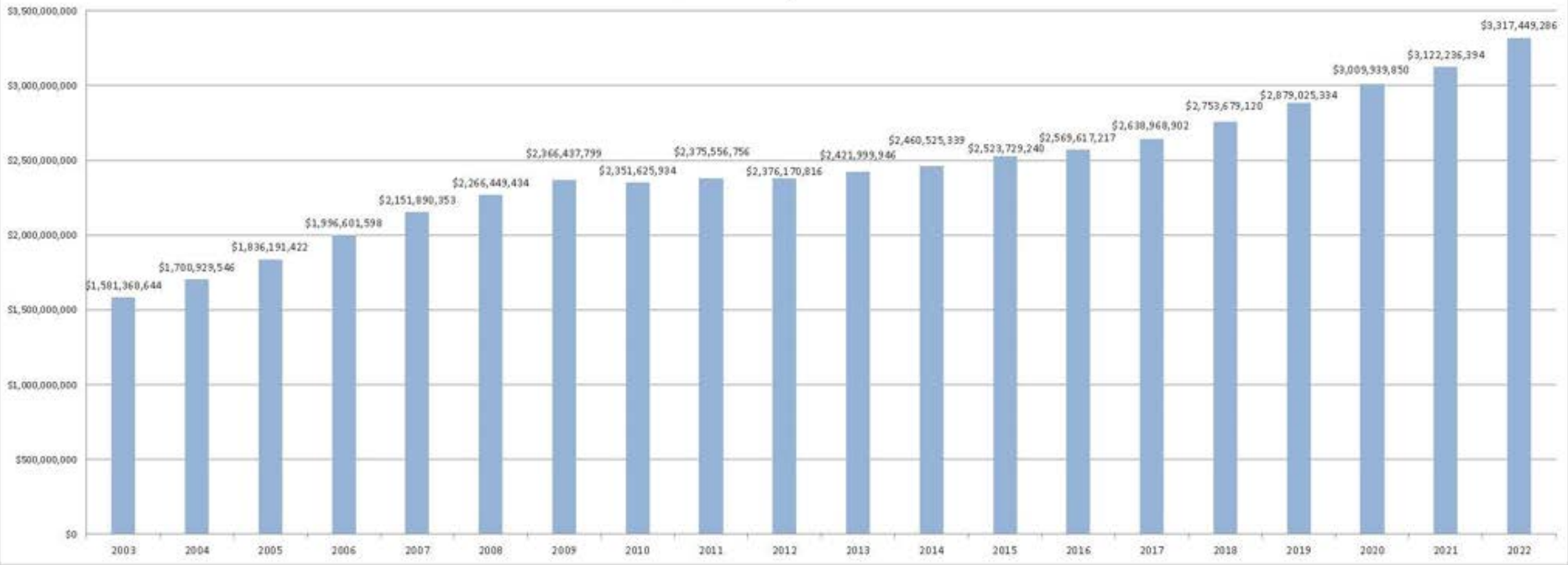
**Leelanau County
Real Property Comparison By Class
2021 to 2022 County Equalized Values**



2003-2022 County Equalized Values



2003-2022 County Taxable Values



2021 - SEV

State Equalized Value

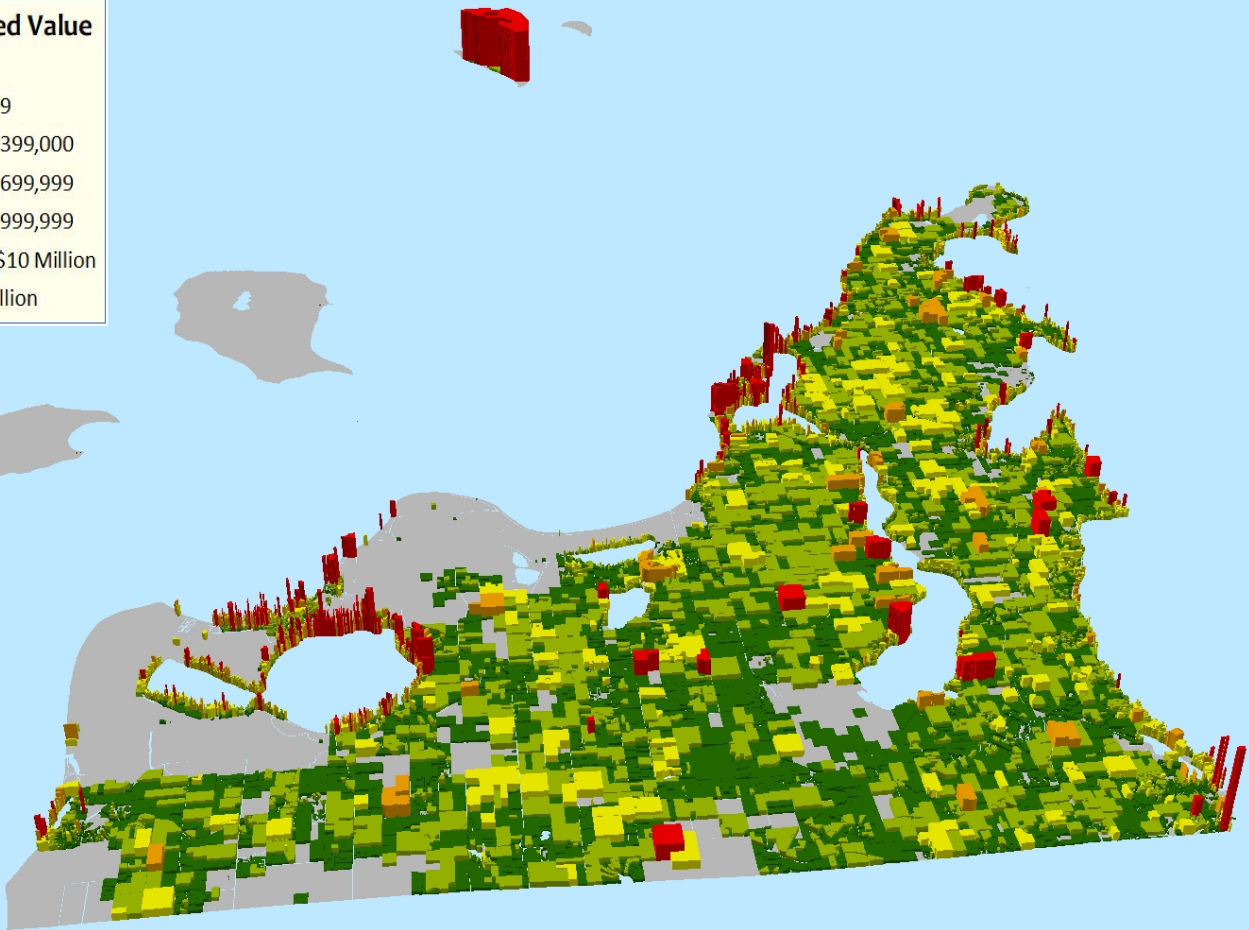
- Tax Exempt
- \$1 - \$199,999
- \$200,000 - \$399,000
- \$400,000 - \$699,999
- \$700,000 - \$999,999
- \$1 Million - \$10 Million
- Over \$10 Million



2022 - SEV

State Equalized Value

- Tax Exempt
- \$1 - \$199,999
- \$200,000 - \$399,000
- \$400,000 - \$699,999
- \$700,000 - \$999,999
- \$1 Million - \$10 Million
- Over \$10 Million



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Taxable Value vs. SEV Report
County: 45 LEELANAU Unit: LEELANAU COUNTY
For Ad Valorem Parcels

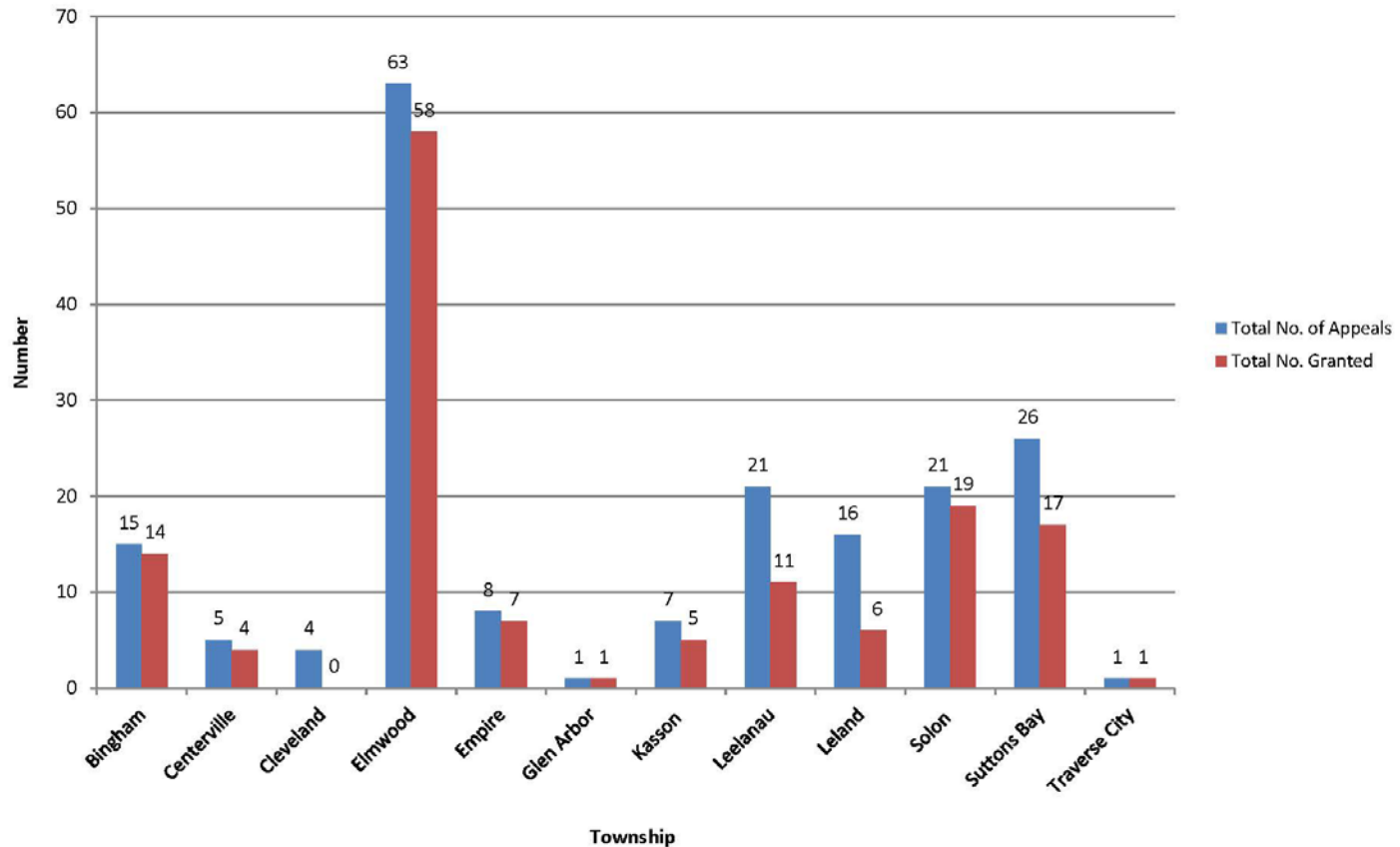
2021	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL
# of Parcels where TV=SEV	95	586	26	4741	2	0
% Parcels where TV=SEV	9.66	49.66	38.81	22.44	0.00	0.00
\$ of Parcels where TV=SEV	9,654,580	21,479,290	2,605,500	501,791,012	0	0
% Gap between TV and SEV	44.14	21.21	16.80	26.38	0.00	0.00
Dollar value of SEV-TV	78,064,044	42,390,821	1,913,409	1,000,185,354	0	0
% of Pcls where SEV Decreased	15.36	13.56	7.46	19.34	0.00	0.00
% of Pcls where TV Decreased	3.36	5.08	4.48	5.38	0.00	0.00
Taxable Value of all Pcls	98,800,256	157,506,189	9,473,251	2,791,394,288	0	0

2022	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL
# Parcels where TV=SEV	70	525	30	4235	2	0
% Parcels where TV=SEV	7.12	44.49	44.78	20.05	0.00	0.00
\$ of Parcels where TV=SEV	6,143,320	31,748,880	3,450,400	402,143,485	0	0
% Gap between TV and SEV	45.94	22.80	15.89	27.63	0.00	0.00
Dollar Value of SEV-TV	85,317,741	48,376,529	1,818,634	1,135,827,413	0	0
% of Pcls where SEV Decreased	15.36	9.83	32.84	12.68	0.00	0.00
\$ of Pcls where TV Decreased	3,394,452	11,116,795	2,227,400	86,804,658	0	0
% of Pcls where TV Decreased	3.36	4.83	10.45	2.67	0.00	0.00
Taxable Value of all Pcls	100,387,767	163,846,761	9,623,266	2,975,672,422	0	0

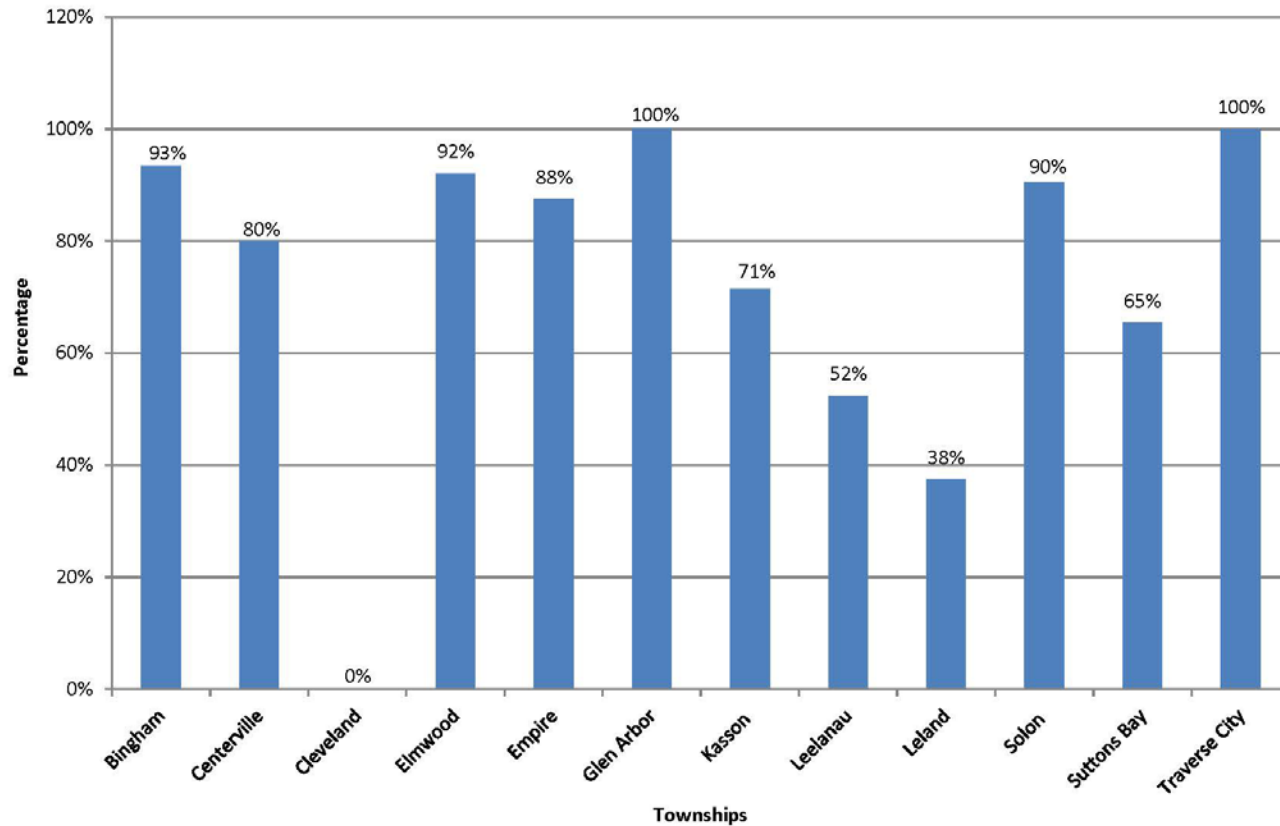
**2022
Board of Review
Action Report**

Township	Total No. of Appeals	Total No. Granted	% Granted	Assessed Value Changed	Taxable Value Changed	Assessed Value Changed	Taxable Value Changed
Bingham	15	14	93%	-\$2,243,700	-\$1,360,056	-\$2,243,700	-\$1,360,056
Centerville	5	4	80%	-\$480,100	-\$425,891	-\$480,100	-\$425,891
Cleveland	4	0	0%	\$0	\$0	\$0	\$0
Elmwood	63	58	92%	-\$3,038,600	-\$1,683,687	-\$3,038,600	-\$1,683,687
Empire	8	7	88%	-\$1,767,100	-\$1,070,730	-\$1,767,100	-\$1,070,730
Glen Arbor	1	1	100%	-\$259,300	-\$222,549	-\$259,300	-\$222,549
Kasson	7	5	71%	-\$566,200	-\$378,783	-\$566,200	-\$378,783
Leelanau	21	11	52%	-\$352,000	-\$251,963	-\$352,000	-\$251,963
Leland	16	6	38%	-\$1,049,200	-\$741,631	-\$1,049,200	-\$741,631
Solon	21	19	90%	-\$876,100	-\$633,587	-\$876,100	-\$633,587
Suttons Bay	26	17	65%	-\$1,955,397	-\$1,650,432	-\$1,955,397	-\$1,650,432
Traverse City	1	1	100%	-\$451,900	-\$408,722	-\$451,900	-\$408,722
Totals	188	143	76%	-\$13,039,597	-\$8,828,031	-\$13,039,597	-\$8,828,031

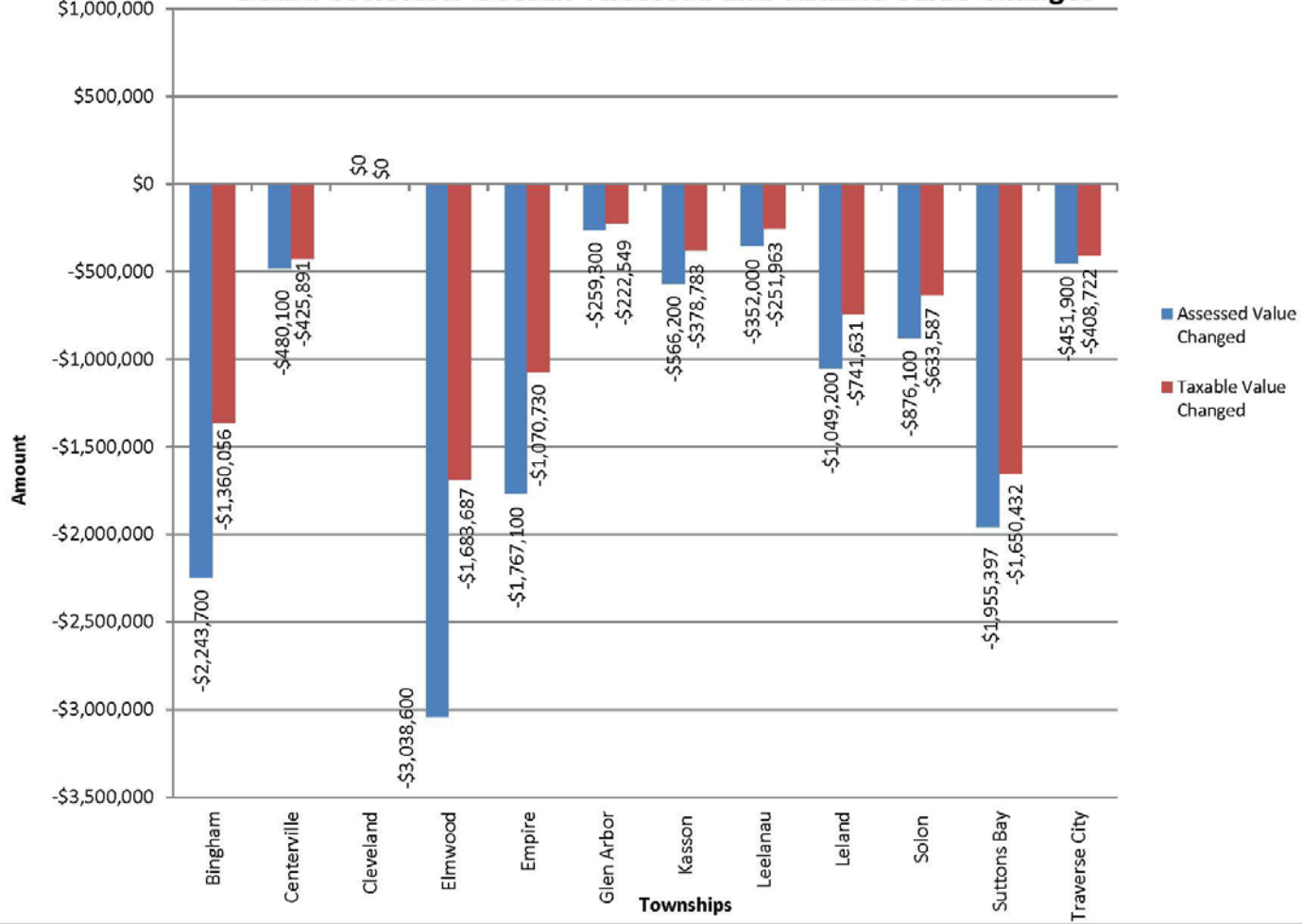
2022 # of Board of Review Appeals vs. # Granted



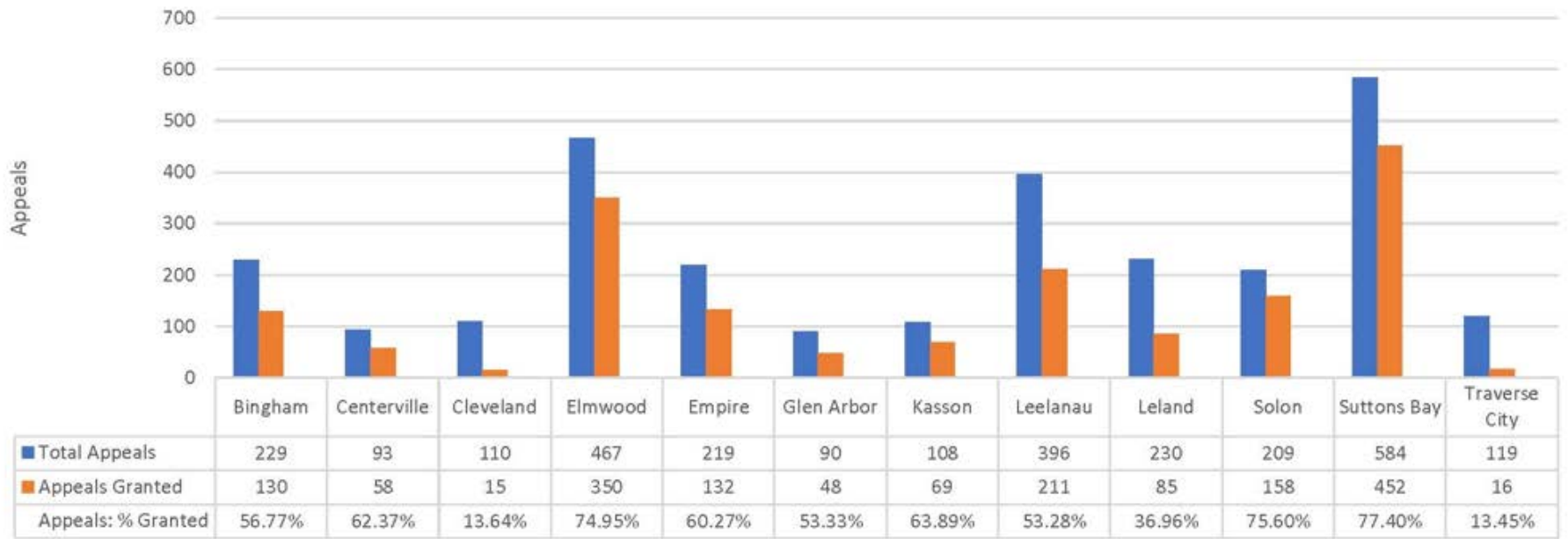
2022 Board of Review Percent Granted



Board of Review Overall Assessed and Taxable Value Changes



Leelanau County Townships Appeals versus Appeals Granted, 2012 to 2022



Veteran's Exemption Report

03/31/2022 11:05 AM		Veteran Exemption Report Current Year Values			Page: 1/2 ID: Aml22m000002022	
Parcel #	Owner's Name	Property Address	Tax Unit Name	SEV	Taxable Value	Revenue Sharing Code
001-014-019-60	KITTSKOPF CHARLES L & GLO	10222 E TOWER DR	BIRMGHAM 45-01	127,900	82,843	451010
001-019-056-02	JACQUES EVELYN E	4664 S WEST-BAY SHORE DR	BIRMGHAM 45-01	172,800	109,539	451010
001-030-039-20	KOSMOS ROMA JEAN TRUST	6766 S LAKE LAKELAND DR	BIRMGHAM 45-01	395,300	297,726	451010
001-096-009-10	CALLINGER GEORGE E JR & S	8405 E ERIC DR	BIRMGHAM 45-01	144,400	89,717	451010
001-097-007-00	GRANT WILLIAM J TRUST A	8130 S OTTO RD	BIRMGHAM 45-01	315,000	133,497	451010
001-092-005-30	SHUVELY JAK & WARENE S	2500 S MISSISSIPPI VIEW DR	BIRMGHAM 45-01	167,300	100,247	451010
001-010-011-60	SMITH CHRISTOPHER	11281 E WOODLAND DR	BIRMGHAM 45-01	312,400	194,907	451010
001-472-018-01	ATKINS JOHN H & MARY JEAN	2794 S 21ST MEADOW LN DR	BIRMGHAM 45-01	97,900	77,693	451020
001-112-001-20	GRANT MARK J & ANGELA	3092 E MAULE VALLEY DR	BIRMGHAM 45-01	109,800	79,172	451010
001-230-017-00	NOVAKIK MARY ANN	11124 E MEADOW VIEW DR	BIRMGHAM 45-01	152,700	100,512	451010
001-029-001-01	SHAWB LEONARD W & JOYCE	9250 S SHADY LN	BIRMGHAM 45-01	221,200	164,995	451010
002-032-012-00	SCHMIDT NORMAN F & CAROL M	7929 S GOOD HARBOR TRL	CENTREVILLE 45-02	342,100	206,356	451020
002-021-010-00	HUGHES GORDON & ELIZABETH	5573 S DUMMERS RD	CENTREVILLE 45-02	97,300	93,956	451020
002-011-006-00	MONARD ROBERT L & SIBBON	4465 E AMORE RD	CENTREVILLE 45-02	83,800	66,479	451020
004-022-039-00	DOUGLAS JASON R TAMARA	9810 E CARTER RD	ELMGROVE 45-04	82,400	76,500	451040
004-040-201-00	HENSHAWCK DAVID A TRUST	12739 S SYLVIA ST	ELMGROVE 45-04	84,300	79,393	451040
004-008-019-30	CATINE CATHERINE M TRUST	9647 S LOC-LEE LN	ELMGROVE 45-04	102,100	94,882	451040
004-031-001-10	CRAWFORD THOMAS W & VICTO	9632 E HOLLIE RD	ELMGROVE 45-04	101,000	87,721	451040
004-450-013-00	ALAMI EPURNE H & BEVERLY	7800 E MEADOW DR	ELMGROVE 45-04	149,700	124,918	451040
004-023-012-00	MARJAN RICHARD	9211 E HOLLIE RD	ELMGROVE 45-04	96,700	69,239	451040
004-190-011-00	NOVAR TERRY L & LINDA S	8353 S BOCA VISTA TRL	ELMGROVE 45-04	392,800	184,497	451040
004-004-021-00	SMITH RICHARD G & DONNA E	8545 S WEST-BAY SHORE DR	ELMGROVE 45-04	417,100	393,175	451040
004-112-019-40	HAGGERTY JAMES ALAN &	10750 S TIMBERDALE DR	ELMGROVE 45-04	104,500	117,638	451040
004-014-019-20	NIEGANTON CORRAD J & JONC	10381 S WESTING HILLS DR	ELMGROVE 45-04	209,400	218,324	451040
004-340-107-00	LARKE ROBERT B & LOURANE	12884 S SYLVIA ST	ELMGROVE 45-04	129,900	69,712	451040
004-478-014-00	STONMA DEBRA L	8335 S FOREST DR	ELMGROVE 45-04	177,900	121,850	451040
004-009-026-00	JURDAN ROGER J & JALINETT	9400 S WEST-BAY SHORE DR	ELMGROVE 45-04	195,400	163,575	451040
004-292-001-00	SKITTEN KRIS R	9144 S LAKE LAKELAND DR	ELMGROVE 45-04	70,100	51,882	451040
004-310-010-00	BROWN THOMAS E & MARY LO	3794 S LAKE LAKELAND DR	ELMGROVE 45-04	391,900	166,037	451040
004-032-013-00	LOPEZ JOHN W	9410 E GRANDEVILLE DR	ELMGROVE 45-04	81,000	36,140	451040
004-450-015-00	BRASH DEBRA S & LIDA M	7429 E MEADOW DR	ELMGROVE 45-04	184,100	168,417	451040
005-093-023-00	BLAINE MARY C	6922 W MACFARLANE DR	EMPIRE 45-05	266,400	197,433	451050
005-019-018-30	TAMARCKE MARY	11715 S BENNETT ST	EMPIRE 45-05	120,700	89,248	451050
005-325-028-00	SOLEM CHARAL & SHERLEY	9400 W SLEEPY VALLEY DR	EMPIRE 45-05	159,900	119,500	451050
005-012-002-00	ENERY CHARLES D & MARGARE	4912 W WILDFERING PINNAC L	EMPIRE 45-05	719,400	486,312	451050
004-031-009-20	KOSMOS KENNETH L & RUTH	3145 W THORNHILL RD	OLEN ARBOR 45-06	259,300	222,549	451060
007-095-002-00	DEWAT PATRICK & PATRILEEN	8231 S THORNHILL RD	RAVISON 45-07	190,400	161,517	451070
007-023-002-51	BRATY HERRICK & LINDA KEP	11411 S MAPLE CITY RD	RAVISON 45-07	176,200	126,400	451070
007-028-001-20	VALKNER MICHAEL L & ANNE	2205 W EMPIRE HWY	RAVISON 45-07	160,300	116,561	451070
007-002-001-10	FEIGEL HAROLD E & MARY J	1165 E BERGA RD	RAVISON 45-07	391,700	271,900	451070

03/31/2022 11:05 AM		Veteran Exemption Report Current Year Values			Page: 2/2 ID: Aml22m000002022	
Parcel #	Owner's Name	Property Address	Tax Unit Name	SEV	Taxable Value	Revenue Sharing Code
000-290-121-00	STOLL PAUL & ROBIN	14023 N FOREST BEACH DR	LEKELAND 45-00	109,500	75,165	451060
009-024-036-10	RICE JAMES E & MONA H	400 N STYL RD	LELAND 45-09	102,000	82,942	451090
009-018-009-00	CONDANNON PERRY	1765 N LAKE LAKELAND DR	LELAND 45-09	484,700	319,639	451090
009-700-026-00	BOYLE KENNETH T	4005 E OXFORD DR	LELAND 45-09	242,200	106,452	451090
009-416-202-00	LEDERLE NICHOLAS JR & STE	302 W AVENUE A	LELAND 45-09	102,400	43,080	451090
009-014-022-00	DRICHTING JOSEPH D & KATHIE	1322 N LAKE LAKELAND DR	LELAND 45-09	167,900	125,438	451090
010-023-007-70	LOUPEY JAMES G & LINDA	6460 E HILLSIDE DR	SOLON 45-10	137,300	109,082	451100
010-031-009-01	HARRISON MICHAEL	2433 S TRAVELERS HWY	SOLON 45-10	101,900	93,449	451100
010-029-012-00	THOMAS JOE & JESSICA	12350 S CEDAR RD	SOLON 45-10	301,500	279,846	451100
010-014-006-00	HULLMAN JOHN F & DIANE D	4294 E FOUTH RD	SOLON 45-10	89,400	29,545	451100
011-025-009-30	WITMER STEPHEN A & DONNA	300 S LAKE LAKELAND DR	SUTTONS BAY 45-11	237,080	234,946	451110
011-025-004-00	LACROSE JEFFREY D TRUST	7420 E OSBORN DR	SUTTONS BAY 45-11	206,480	121,910	451110
011-024-011-50	CIGNOT FRANK III &	11110 S SHORE DR	SUTTONS BAY 45-11	274,820	274,630	451110
011-021-009-20	WONG THOMAS D	192 S LAKE LAKELAND DR	SUTTONS BAY 45-11	146,430	110,347	451110
011-025-026-20	DOMENIAN RICHARD F & TARA	411 S LAKE LAKELAND DR	SUTTONS BAY 45-11	331,850	169,238	451110
011-600-009-00	HANDEL DAVID A & LINDA B	12240 E SPURMAXER LN	SUTTONS BAY 45-11	249,330	210,231	451110
041-130-003-10	FOKED KRIS L & BARBARA K	12105 S WOOD ST	VILLAGE OF EMPIRE	333,800	229,450	451010
041-300-004-00	BOOTH MARCELLA M	10182 W MICHELAN ST	VILLAGE OF EMPIRE	106,800	50,845	451010
042-500-074-00	ROGERS CHARLES N	302 S OSBORNING ST	Village of Northport	61,900	61,900	451060
042-103-009-00	BOACH PATRICK	9452 N HAMTOWN TRL	Village of Northport	90,200	90,200	451060
043-700-022-00	GILMORE CARL D & MINNIE H	796 N YACHT CLUB DR 22	Village of Siltcoos B	169,000	169,000	451030
051-325-023-00	FOX DENNIS & JOAN W	13791 S MERIDIAN DR	TRAVELER CITY 45-51	451,600	408,722	452010
TOTALS:				121,124,600	6,928,525	

Special Acts

County: LEELANAU

Unit: LEELANAU COUNTY

03/31/2022 11:58 AM

Parcel Number	Owner's Name	CFR/CFA ACRES	Class	School Dist	Property Address
003-930-002-00	BOHEMIAN VALLEY LLC	72.50	502	45010	W NEMESKAL RD
003-930-003-00	MAPLES OF LEELANAU LLC	40.00	502	45010	S LIME LAKE RD
003-930-004-00	PETRO GEORGE N & LESLIE E	160.00	502	45010	W TRUMBULL RD
003-930-005-00	PETRO GEORGE N & LESLIE E	80.00	502	45010	W TRUMBULL RD
005-930-001-00	SOMMER LEGACY LLC	78.20	502	45010	S GILBERT RD
005-930-001-10	SOMMER REBECCA C TRUST	73.60	502	45010	S BOW RD
005-930-001-20	CHRISTENSEN ROBERT W & KAREN A	73.60	502	45010	S BOW RD
005-930-002-00	KJKJ LLC	58.30	502	45010	S GILBERT RD
005-930-003-00	GROTEFENDT KRISTA S &	80.00	502	45010	S GILBERT RD
005-930-004-00	GROTEFENDT KRISTA S &	40.00	502	45010	S KARNES RD
005-930-007-00	WEESE FAMILY PARTNERSHIP	80.00	502	45010	W BEEMAN RD
005-930-008-00	DEVEREAUX FAMILY LP	40.00	502	45010	W EMPIRE HWY
007-930-003-00	FLASKA CHARLES J TRUST	40.00	502	45010	E VALLEY RD
007-930-003-10	FLASKA CHARLES J TRUST	40.00	502	45010	E VALLEY RD
007-930-004-00	DEVEREAUX FAMILY LP	80.00	502	45010	W LANHAM RD
007-930-006-00	CHRISTENSEN FAMILY TRUST	125.21	502	45010	W BEEMAN RD
008-930-001-00	NOVAK FAMILY TRUST	50.00	202	45040	N OVERLOOK RD
011-930-003-00	BAHLE ENTERPRISES INC	2.50	502	45050	E BAHLE RD
011-930-004-00	BAHLE ENTERPRISES INC	26.00	502	45050	E BAHLE RD
011-930-006-00	GREGORY ANN WARD & GREGORY DIANNE	40.00	502	45050	N STOWE RD
011-930-007-00	HAHNENBERG EDWARD J & MARLENE TRUS	19.69	502	45020	S LAKE LEELANAU DR
011-930-008-00	HAHNENBERG EDWARD J & MARLENE TRUS	29.38	502	45020	S LAKE LEELANAU DR
Total Parcel Count: 22		Total CFR/CFA ACR: 1,330.98			

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 1993, 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 ANGELA FRISKE	Certification Number R-5721	Certification Level (MCAC, MAAC, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2022	
Local Unit of Government Name BINGHAM 45-01	City or Township Township	County Name LEELANAU		
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	27,890,500
0			Real Commercial	5,611,200
0			Real Industrial	896,700
0			Real Residential	330,848,100
0			Real Timber Cutover	0
0			Real Developmental	0
			TOTAL REAL PROPERTY	365,246,500
			TOTAL PERSONAL PROPERTY	6,002,700
			TOTAL REAL & PERSONAL PROPERTY	371,249,200
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<p><i>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.</i></p>				
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 2022 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
BINGHAM 45-01	13,816.92	365,246,500	365,246,500	6,002,700	6,002,700	371,249,200	371,249,200
CENTERVILLE 45-02	16,957.63	188,720,200	188,720,200	2,004,000	2,004,000	190,724,200	190,724,200
CLEVELAND 45-03	10,368.21	186,314,700	186,314,700	3,099,200	3,099,200	189,413,900	189,413,900
ELMWOOD 45-04	11,592.53	497,947,900	497,947,900	14,700,600	14,700,600	512,648,500	512,648,500
EMPIRE 45-05	11,187.40	348,459,300	348,459,300	4,260,700	4,260,700	352,720,000	352,720,000
GLEN ARBOR 45-06	3,039.80	724,889,600	724,889,600	5,569,400	5,569,400	730,459,000	730,459,000
KASSON 45-07	20,437.20	174,388,500	174,388,500	4,274,400	4,274,400	178,662,900	178,662,900
LEELANAU 45-08	26,229.41	660,960,200	660,960,200	9,282,100	9,282,100	670,242,300	670,242,300
LELAND 45-09	13,369.28	766,302,900	766,302,900	8,716,800	8,716,800	775,019,700	775,019,700
SOLON 45-10	14,461.88	154,476,000	154,476,000	2,370,900	2,370,900	156,846,900	156,846,900
SUTTONS BAY 45-11	13,392.00	393,765,533	393,765,533	6,655,670	6,655,670	400,421,203	400,421,203
TRAVERSE CITY 45-5	131.81	59,399,200	59,399,200	983,600	983,600	60,382,800	60,382,800
Totals for County	154,984.05	4,520,870,533	4,520,870,533	67,920,070	67,920,070	4,588,790,603	4,588,790,603

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.

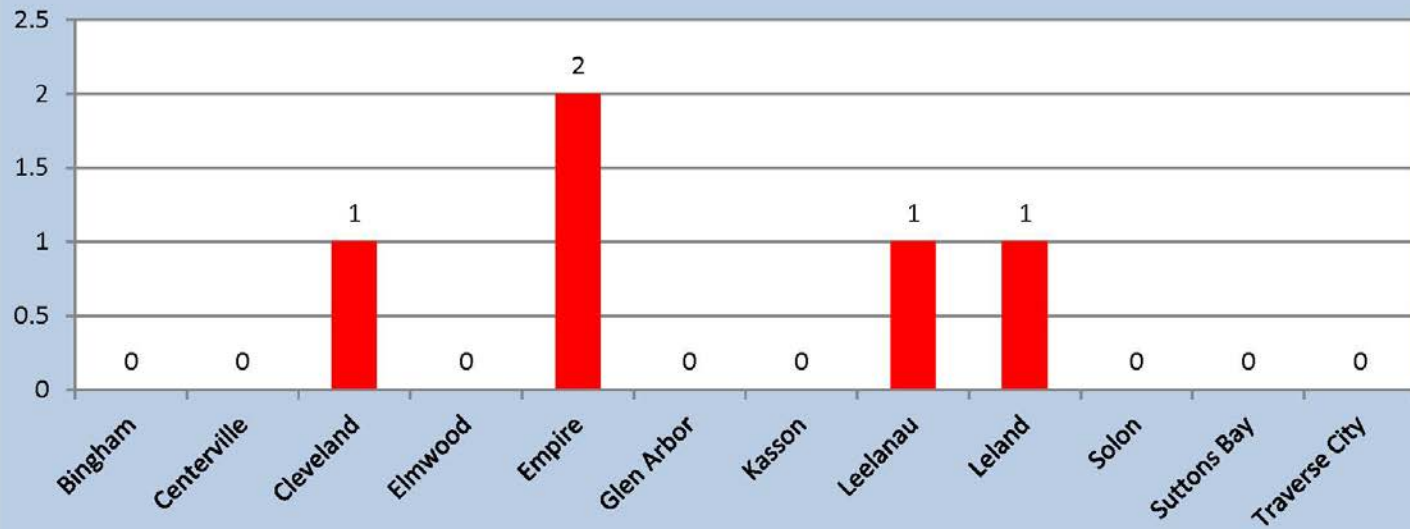
Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Sheriff's Sales 04/01/2019 to 03/31/2021

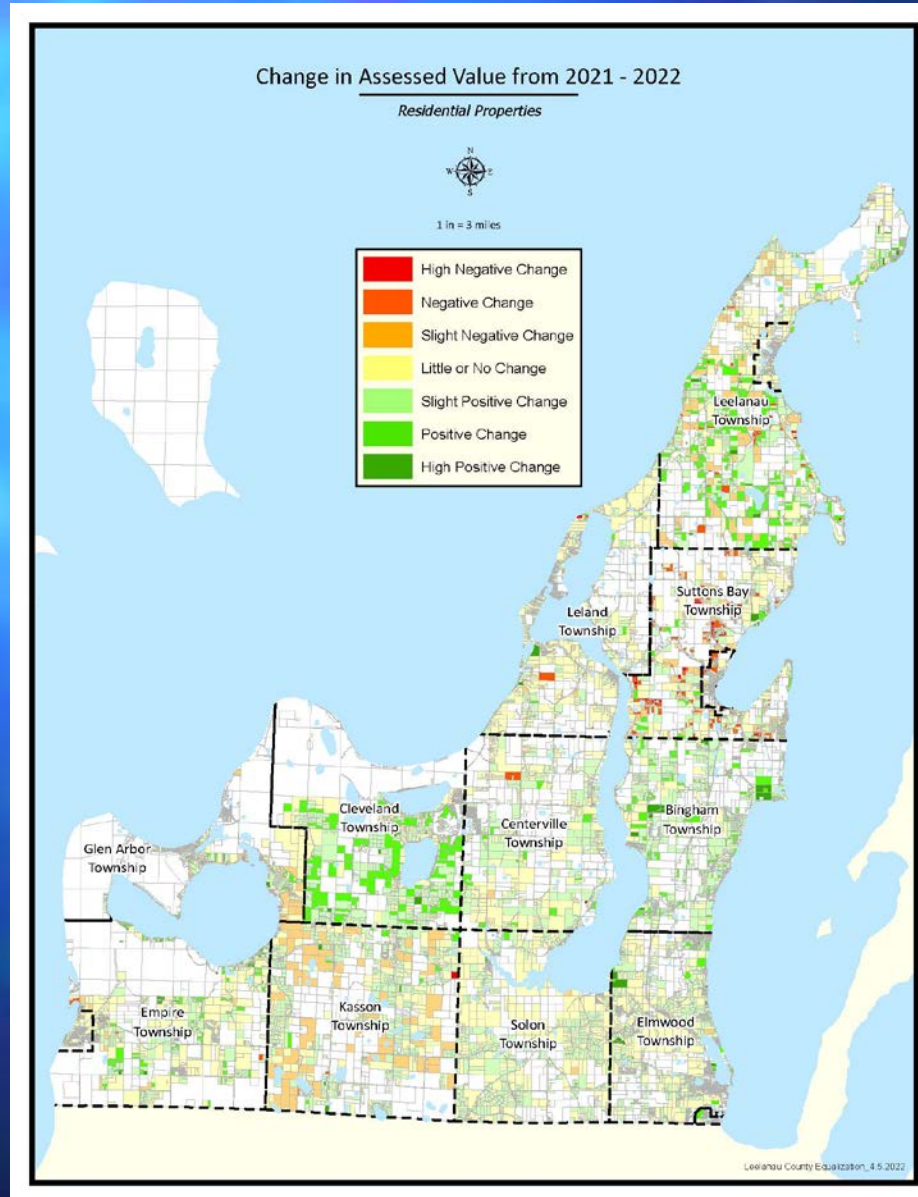


Sheriff's Sales Listing

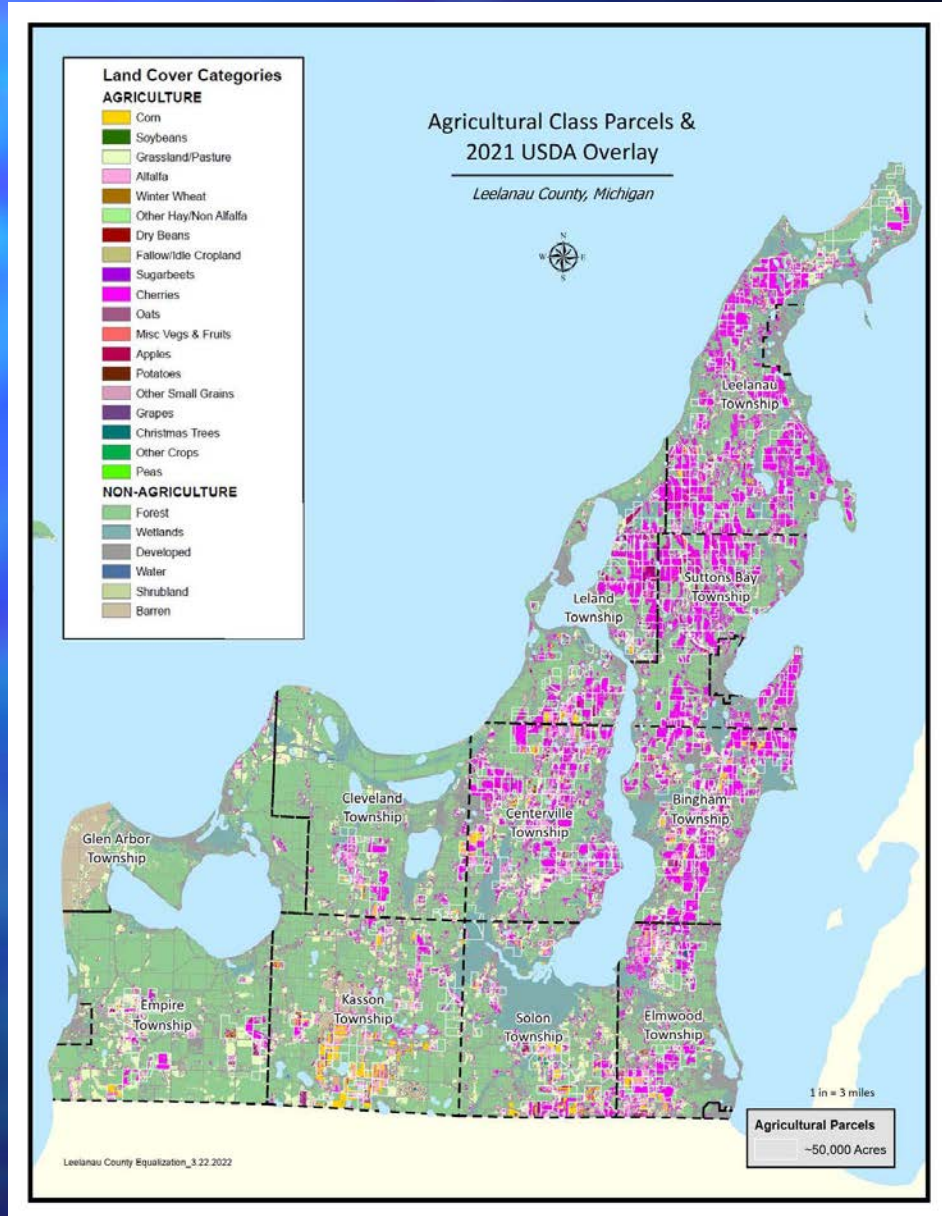
	Sale Date	Parcel number	Sale Price	Assessment when sold	Instrument	L-4015 Type	Esmnt Type
1	10/02/19	003-009-011-20	325,000	163,700	SD	Reference	
2	09/04/19	008-305-004-00	37,316	113,000	SD	Reference	
3	05/01/19	009-024-018-30	352,258	176,400	SD	Reference	
4	05/15/19	041-703-012-00	189,750	129,700	SD	Reference	
5	12/04/19	041-824-047-00	211,000	180,600	SD	Reference	

Report Name: SHERIFFS DEEDS SALES

Percent Change in Value (2021-2022)



Agricultural Class Parcels & 2021 USDA Overlay



L-4046 Taxable Valuations

LEELANAU COUNTY

PAGE 1 OF 3

L-4046

TAXABLE VALUATIONS

STATEMENT of taxable valuations in the year 2022. 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) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real
001 BINGHAM 45-01	14,502,413	4,570,125	818,720	236,241,450	0	0	256,132,708
002 CENTERVILLE 45-02	14,414,867	3,814,120	0	107,368,887	0	0	125,597,874
003 CLEVELAND 45-03	3,282,486	1,969,025	20,600	124,780,351	0	0	130,052,462
004 ELMWOOD 45-04	6,877,921	29,684,918	1,909,734	336,637,524	0	0	375,110,097
005 EMPIRE 45-05	5,356,709	14,028,354	641,213	219,307,690	0	0	239,333,966
006 GLEN ARBOR 45-06	0	24,599,482	9,056	489,159,845	0	0	513,768,383
007 KASSON 45-07	7,464,852	5,574,100	4,970,819	102,017,218	0	0	120,026,989
008 LEELANAU 45-08	19,313,255	22,116,258	862,438	444,378,167	0	0	486,670,118
009 LELAND 45-09	12,252,193	18,826,750	273,295	516,738,162	0	0	548,090,400
010 SOLON 45-10	5,045,428	5,952,746	0	103,800,845	0	0	114,799,019
011 SUTTONS BAY 45-11	11,877,643	23,671,399	117,391	256,717,042	0	0	292,383,475
051 TRAVERSE CITY 45-51	0	9,039,484	0	38,525,241	0	0	47,564,725
041 VILLAGE OF EMPIRE	0	7,264,726	0	55,133,182	0	0	62,397,908
042 Village of Northport	0	9,676,894	808,420	45,957,507	0	0	56,442,821
043 Village of Suttons Bay	0	18,200,519	28,438	68,150,220	0	0	86,379,177
Totals for County	100,387,767	163,846,761	9,623,266	2,975,672,422	0	0	3,249,530,216

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.

Equalization Report

03/31/2022
03:05 PM

Equalization Report
LEELANAU

Page: 1/5
DB: Leelanaucounty2022

Assessment Unit	Assessed Real	Ratio	Equalized Real	Factor	Assessed Personal	Ratio	Equalized Personal	Assessed Total	Equalized Total	% County Total
-- 001 BINGHAM 45-01 --										
Agricultural	27,890,500	49.56	27,890,500	1.000000						
Commercial	5,611,200	49.56	5,611,200	1.000000						
Industrial	896,700	49.29	896,700	1.000000						
Residential	330,848,100	49.25	330,848,100	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	365,246,500		365,246,500		6,002,700	50.00	6,002,700	371,249,200	371,249,200	8.09
-- 002 CENTERVILLE 45-02 --										
Agricultural	28,089,400	49.26	28,089,400	1.000000						
Commercial	5,936,400	49.74	5,936,400	1.000000						
Industrial	0	50.00	0	1.000000						
Residential	154,694,400	49.96	154,694,400	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	188,720,200		188,720,200		2,004,000	50.00	2,004,000	190,724,200	190,724,200	4.16
-- 003 CLEVELAND 45-03 --										
Agricultural	6,767,200	49.77	6,767,200	1.000000						
Commercial	3,578,900	49.50	3,578,900	1.000000						
Industrial	20,600	49.92	20,600	1.000000						
Residential	175,948,000	49.71	175,948,000	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	186,314,700		186,314,700		3,099,200	50.00	3,099,200	189,413,900	189,413,900	4.13
-- 004 ELMWOOD 45-04 --										
Agricultural	12,329,300	49.78	12,329,300	1.000000						
Commercial	35,564,500	49.44	35,564,500	1.000000						
Industrial	2,577,600	49.42	2,577,600	1.000000						
Residential	447,476,500	49.54	447,476,500	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	497,947,900		497,947,900		14,700,600	50.00	14,700,600	512,648,500	512,648,500	11.17

