

ASSESSOR'S REPORT
LELAND TOWNSHIP ANNUAL MEETING
MARCH 18, 2023

The General Property Tax Act, Public Act 206 of 1893, is the usual reference source regarding the assessment and taxation of real and personal property in the State of Michigan. Over the course of each year, the State Tax Commission issues numerous bulletins and memos that provide additional information and guidance for the current and upcoming assessment years. In 2022 the STC issued 20 Bulletins and 6 Memos. **Bulletin 17 of 2022 was issued on November 15, 2022, regarding the 2023 Inflation Rate Multiplier.** Bulletin 17 is available as part of this annual report. The assessing year is set by the General Property Tax Act of 1893 and the schedule is published annually by the State Tax Commission in the form of a bulletin titled **Property Tax and Equalization Calendar**. The schedule for 2023 has been set by Bulletin 11 of 2022, which was issued on October 4, 2022.

2023 Assessment Roll General Statistics

Tax Day for the 2023 Assessment Roll was December 31, 2022

Parcel Count by Class:

2,348 Residential Parcels of which 1,744 are improved with a structure(s).
118 Agricultural Parcels of which 58 are improved with a structure(s).
100 Commercial Parcels
14 Industrial Parcels

Taxable, Assessed & True Cash Values:

2023 Percentage Gap between total assessed and total taxable: 38%
The average taxable value is 233,800. The median taxable value is 145,388.
The average assessed value is 376,227 (752,454 TCV). The median assessed value is 232,800 (465,600 TCV).
2023 Assessed Value total for all classes of real property: 962,935,300 assessed = 1,925,870,600 true cash value.
2023 Assessed Value total for all personal property (commercial, utility, industrial): 8,859,900 = 17,719,800 true cash value.

Transfers of Ownership:

189 parcels transferred ownership in 2022.
86 of the parcels transferred resulted in the uncapping of taxable value.

School Operating Millage Exemption (Principal Residence Exemption):

930 Residential parcels are exempt from the school operating millage. This includes residences & eligible contiguous parcels.

Improvement Statistics:

Single Family Residences total 1,997 with an average true cash value of 381,872.
Mobil/Manufactured residences total 33 with an average true cash value of 43,742.
Agricultural buildings total 354 with an average true cash value of 15,041.
Commercial/Industrial buildings total 104 with an average true cash value of 202,849.

2023 Top 30 State Equalized Value (SEV) and Acreage Statistics:

See separate report.

2023 March Board of Review:

The March Board of Review met to organize on Tuesday, March 7 per MCL 211.29(1) and then convened on Monday, March 13 at 9:00 am, and adjourned on Tuesday, March 14 at 9:00 pm. MCL 211.30(2) (*MCL – Michigan Compiled Laws*)

There were 17 petitions presented for consideration of value by the board.
Including 1 Poverty Exemption request and 6 Disabled Veterans Exemptions.

The 2023 Board of Review consists of 3 members and an alternate member:
Jon Stimson serves as Chairman and Mark Smith; Jim Blair and Sandy Reardon serve as members.
Susan Och, as township supervisor, serves as secretary.

Leland Township Assessment Roll Timeline:

The first Monday in March: Assessor completes and certifies the assessment roll MCL 211.24
Tuesday following the first Monday in March: The assessor turns the certified roll over to the MBOR. MCL 211.29(1)
The second Monday in March: First session of the MBOR. MCL 211.30
Tuesday, March 14: 2nd session of the MBOR; Assessment roll is certified by the MBOR.
Within 10 days after the adjournment of the MBOR the assessment roll is delivered to Leelanau County Equalization.
April 2023: County Equalization
May 2023: Final State Equalization order is issued by the STC (MCL 211.34d(2)).