

LAKE COUNTY

2019 EQUALIZATION REPORT

Michigan's
Outdoor
Recreation
Paradise



LAKE COUNTY
MICHIGAN

EQUALIZATION DEPARTMENT
800 TENTH ST.
SUITE 230
BALDWIN, MI 49304

Prepared By:
The Lake County Equalization Staff



LAKE COUNTY BOARD OF COMMISSIONERS

Howard Lodholtz, Chair
Robert Sanders, Vice-Chair Pro Temp
Betty Dermeyer, Vice-Chair
Dawn Martin
Don Arquette
Christine Balulis
Karl Walls

ADMINISTRATOR

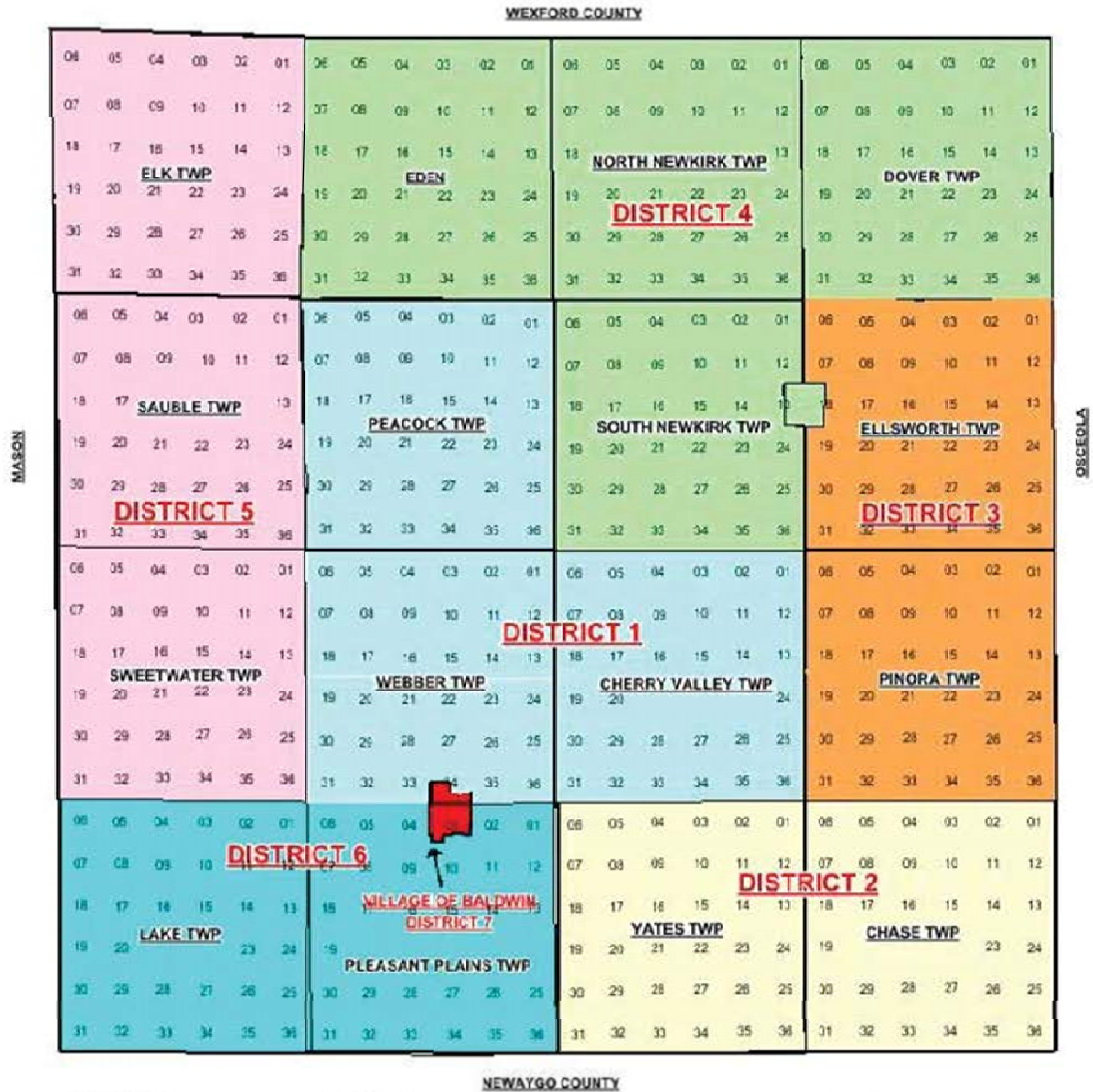
Tobi Lake, Administrator

DEPARTMENT OF EQUALIZATION

Allen L. Enciso – Director

Jeannie Hall- Appraiser
Lena Lyles- Equalization Clerk
Debbie Russell- Mapping Coordinator
John Kovalcik- Appraiser
Debbie Russell- House Numbering Administrator

LAKE COUNTY COMMISSIONER DISTRICTS



Lake County Board of Commissioners

District 1
Robert Sanders
 231-223-7897

District 2
Howard Lodholtz
 231-250-7770

District 3
Betty Dermeyer
 231-349-1928

District 4 & VOL
Dawn Martin
 269-760-1446

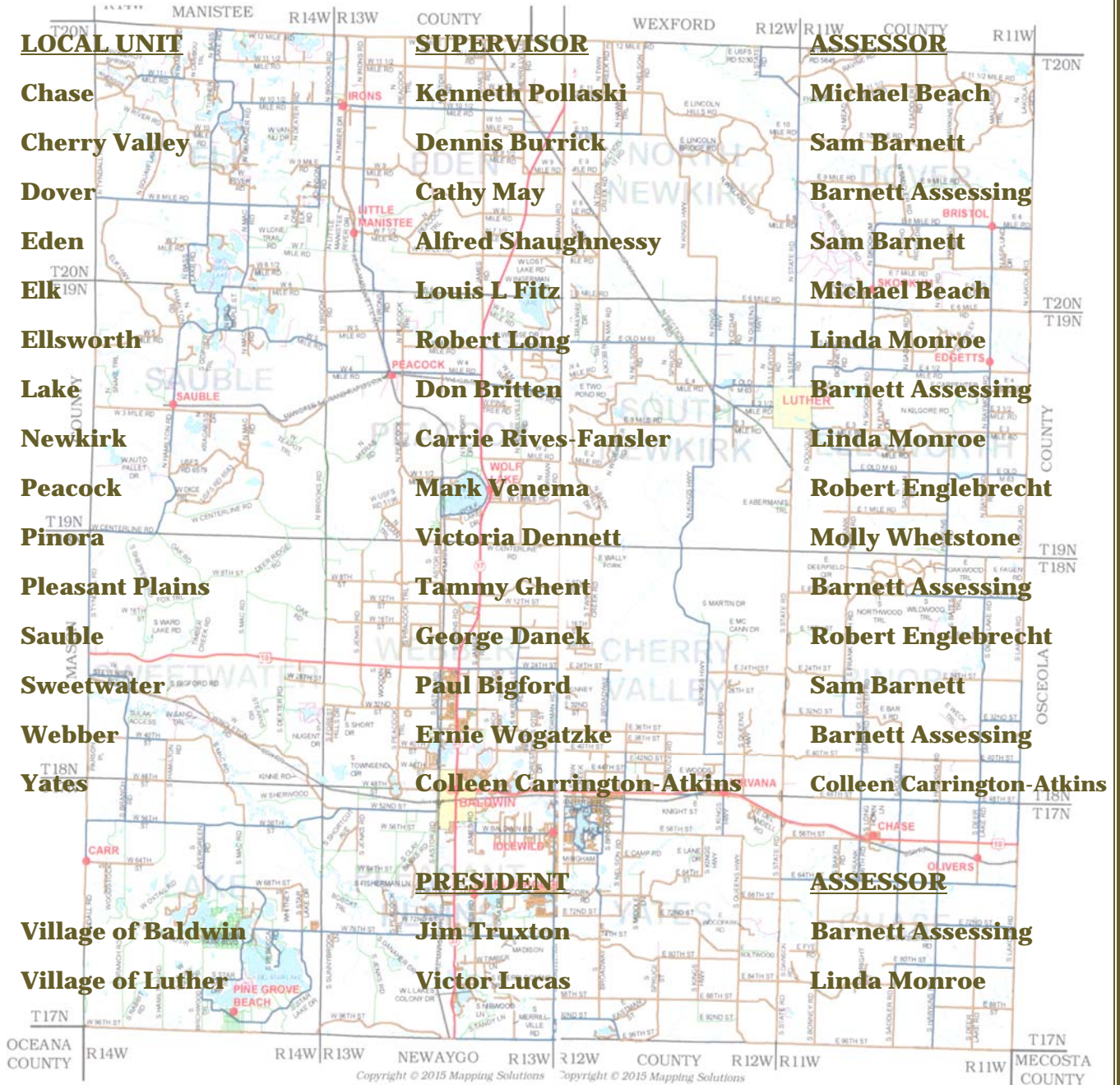
District 5
Don Arquette
 231-266-8914

District 6
Christine Balulis
 231-898-2812

District 7 & VOB
Karl Walls
 231-745-4680

SUPERVISORS, ASSESSORS AND PRESIDENTS

LAKE COUNTY – 2019



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LAKE COUNTY 2019 TENTATIVE FACTORS AND RATIOS

01/27/2019 2:22 PM

IN COMPLIANCE WITH SEC.211.34A OF THE GENERAL PROPERTY TAX LAW OF THE STATE OF MICHIGAN, FOLLOWING ARE THE TENTATIVE RATIO AND TENTATIVE MULTIPLIERS TO BE APPLIED TO THE ASSESSED VALUES OF EACH CLASS OF PROPERTY IN EACH UNIT OF LOCAL GOVERNMENT IN LAKE COUNTY TO ACHIEVE COUNTY EQUALIZED VALUES FOR 2019.

Township or City	Agricultural		Commercial		Industrial		Residential		Timber-Cutover		Developmental		Personal	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
DOVER TOWNSHIP	48.33	1.03455	49.29	1.01440	50.00	1.00000	49.00	1.02041	50.00	1.00000	50.00	1.00000	50.00	1.00000
NEWKIRK TOWNSHIP	48.89	1.02270	49.00	1.02041	50.00	1.00000	48.39	1.03327	50.00	1.00000	50.00	1.00000	50.00	1.00000
EDEN TOWNSHIP	50.00	1.00000	48.84	1.02375	49.96	1.00080	46.28	1.08038	50.00	1.00000	50.00	1.00000	50.00	1.00000
ELK TOWNSHIP	49.67	1.00664	48.66	1.02754	49.16	1.01709	46.67	1.07135	50.00	1.00000	50.00	1.00000	50.00	1.00000
SAUBLE TOWNSHIP	50.00	1.00000	49.49	1.01031	50.00	1.00000	49.32	1.01379	50.00	1.00000	50.00	1.00000	50.00	1.00000
PEACOCK TOWNSHIP	50.00	1.00000	49.11	1.01812	50.00	1.00000	48.22	1.03691	50.00	1.00000	50.00	1.00000	50.00	1.00000
ELLSWORTH TOWNSHIP	47.96	1.04254	50.06	0.99880	50.00	1.00000	47.05	1.06270	50.00	1.00000	50.00	1.00000	50.00	1.00000
PINORA TOWNSHIP	46.34	1.07898	50.00	1.00000	48.46	1.03178	46.58	1.07342	50.00	1.00000	50.00	1.00000	50.00	1.00000
CHERRY VALLEY TOWNSHIP	47.36	1.05574	50.00	1.00000	51.26	0.97542	47.36	1.05574	50.00	1.00000	50.00	1.00000	50.00	1.00000
WEBBER TOWNSHIP	50.00	1.00000	49.52	1.00969	49.94	1.00120	47.01	1.06360	50.00	1.00000	50.00	1.00000	50.00	1.00000
SWEETWATER TOWNSHIP	50.00	1.00000	49.68	1.00644	49.97	1.00060	49.60	1.00806	50.00	1.00000	50.00	1.00000	50.00	1.00000
LAKE TOWNSHIP	49.31	1.01399	49.04	1.01958	50.00	1.00000	48.65	1.02775	50.00	1.00000	50.00	1.00000	50.00	1.00000
PLEASANT PLAINS	50.00	1.00000	48.89	1.02270	48.32	1.03477	49.25	1.01523	50.00	1.00000	50.00	1.00000	50.00	1.00000
YATES TOWNSHIP	48.66	1.02754	48.63	1.02817	50.00	1.00000	49.29	1.01440	50.00	1.00000	50.00	1.00000	50.00	1.00000
CHASE TOWNSHIP	48.27	1.03584	48.96	1.02124	50.59	0.98834	48.53	1.03029	50.00	1.00000	50.00	1.00000	50.00	1.00000

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 LAKE County
RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations
for LAKE County for year 2019

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 211.10 and the rules of the State Tax Commission.

The State Tax Commission requires a Level III State Assessor Certification for this county. I am certified as a Level III State Certified Assessing Officer by the State Tax Commission.

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

Agricultural	<u>29,908,200</u>	Timber-Cutover	<u>0</u>
Commercial	<u>57,144,200</u>	Developmental	<u>0</u>
Industrial	<u>1,523,900</u>	Total Real Property	<u>702,999,900</u>
Residential	<u>614,423,600</u>	Personal Property	<u>39,844,500</u>
		Total Real and Personal Property	<u>742,844,400</u>

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

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

Signature of Equalization Director THE FILING OF THIS FORM AND SIGNATURE IS NOW DONE ELECTRONICALLY	Date
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ALLEN ENCISO - MAAO III

L- 4024

ASSESSED VALUATIONS - REAL

STATEMENT of valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

REAL PROPERTY ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

STATEMENT YEAR:	2019	(COL. 1) AGRICULTURE	(COL. 2) COMMERCIAL	(COL. 3) INDUSTRIAL	(COL. 4) RESIDENTIAL	(COL. 5) TIMBER-CUTOVER	(COL. 6) DEVELOPMENTAL	(COL. 7) TOTAL REAL PROPERTY
COUNTY:	24 LAKE							
TOWNSHIP OR CITY								
TOWNSHIPS:	1 DOVER	3,179,900	55,400	0	19,607,500	0	0	22,842,800
	2 NEWKIRK	6,173,400	654,100	0	24,908,300	0	0	31,735,800
	3 EDEN	0	1,029,900	56,800	25,808,800	0	0	26,895,500
	4 ELK	1,063,600	554,400	157,400	94,350,000	0	0	96,125,400
	5 SAUBLE	0	737,500	0	35,664,800	0	0	36,402,300
	6 PEACOCK	0	1,385,800	0	39,995,200	0	0	41,381,000
	8 ELLSWORTH	3,832,200	159,700	0	27,439,100	0	0	31,431,000
	9 PINORA	2,281,200	0	202,700	22,665,000	0	0	25,148,900
	10 CHERRY VALLEY	515,100	3,300	20,900	17,592,300	0	0	18,131,600
	11 WEBBER	0	39,142,300	529,900	36,641,300	0	0	76,313,500
	12 SWEETWATER	0	363,100	62,200	16,937,600	0	0	17,362,900
	13 LAKE	2,742,100	1,445,200	0	135,157,200	0	0	139,344,500
	14 PLEASANT PLAINS	0	10,049,400	91,900	54,187,200	0	0	64,328,500
	15 YATES	83,500	613,800	0	38,846,200	0	0	39,543,500
	16 CHASE	10,037,200	950,300	402,100	24,623,100	0	0	36,012,700
CITIES:								0
								0
Totals for County	99	29,908,200	57,144,200	1,523,900	614,423,600	0	0	702,999,900

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LAKE COUNTY, BALDWIN, MICHIGAN

DATE: April 10, 2019

WE HEREBY CERTIFY That the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the county of Lake in the year 2019, as determined by the Board of Commissioners of said county on the 10th day of April 2019, at a meetinc of said board held in pursuant to the provisions of Sections 209.1-209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

Dated at BALDWIN MI this 10th day of April, 2019

Page 3, Assessed Values

Chairman of Board of Commissioners

Director of County Tax or Equalization Department

Clerk of Board of Commissioners

L- 4024

EQUALIZED VALUATIONS - REAL

STATEMENT of valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

REAL PROPERTY EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

STATEMENT YEAR:								
	2019							
COUNTY:		(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)
		AGRICULTURE	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL PROPERTY
24 LAKE								
TOWNSHIP OR CITY								
TOWNSHIPS:								
1	DOVER	3,179,900	55,400	0	19,607,500	0	0	22,842,800
2	NEWKIRK	6,173,400	654,100	0	24,908,300	0	0	31,735,800
3	EDEN	0	1,029,900	56,800	25,808,800	0	0	26,895,500
4	ELK	1,063,600	554,400	157,400	94,350,000	0	0	96,125,400
5	SAUBLE	0	737,500	0	35,664,800	0	0	36,402,300
6	PEACOCK	0	1,385,800	0	39,995,200	0	0	41,381,000
8	ELLSWORTH	3,832,200	159,700	0	27,439,100	0	0	31,431,000
9	PINORA	2,281,200	0	202,700	22,665,000	0	0	25,148,900
10	CHERRY VALLEY	515,100	3,300	20,900	17,592,300	0	0	18,131,600
11	WEBBER	0	39,142,300	529,900	36,641,300	0	0	76,313,500
12	SWEETWATER	0	363,100	62,200	16,937,600	0	0	17,362,900
13	LAKE	2,742,100	1,445,200	0	135,157,200	0	0	139,344,500
14	PLEASANT PLAINS	0	10,049,400	91,900	54,187,200	0	0	64,328,500
15	YATES	83,500	613,800	0	38,846,200	0	0	39,543,500
16	CHASE	10,037,200	950,300	402,100	24,623,100	0	0	36,012,700
CITIES:		0	0	0	0	0	0	0
		0	0	0	0	0	0	0
Totals for County		99	29,908,200	57,144,200	1,523,900	614,423,600	0	702,999,900

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LAKE COUNTY, BALDWIN, MICHIGAN

DATE: April 10, 2019

WE HEREBY CERTIFY That the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of Lake in the year 2019, as determined by the Board of Commissioners of said county on the 10th day of April, 2019 at a meeting of said board held in pursuance of the provisions Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A.68 of 1963; P.A. 198 of 1974; P. A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

Dated at BALDWIN, MI this 10th day of April, 2019.

Page 2, Equalized Values

Chairman of Board of Commissioners

Director of County Tax or Equalization Department

Clerk of Board of Commissioners

L- 4024

PERSONAL AND REAL PROPERTY - TOTALS

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

STATEMENT YEAR:		2019		NUMBER OF ACRES ASSESSED	TOTAL REAL PROPERTY VALUATIONS (TOTALS FROM PAGES 2 AND 3)	PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY	
		(COL. 1) ACRES HUNDREDTHS	(COL. 2) ASSESSED VALUATIONS	(COL. 3) EQUALIZED VALUATIONS	(COL. 4) ASSESSED VALUATIONS	(COL. 5) EQUALIZED VALUATIONS	(COL. 6) ASSESSED VALUATIONS	(COL. 7) EQUALIZED VALUATIONS	
COUNTY:		24 LAKE							
TOWNSHIP OR CITY									
TOWNSHIPS:									
	1 DOVER	23,620.00	22,842,800	22,842,800	496,350	496,350	23,339,150	23,339,150	
	2 NEWKIRK	46,200.00	31,735,800	31,735,800	3,968,850	3,968,850	35,704,650	35,704,650	
	3 EDEN	23,330.00	26,895,500	26,895,500	1,898,000	1,898,000	28,793,500	28,793,500	
	4 ELK	23,510.00	96,125,400	96,125,400	2,027,350	2,027,350	98,152,750	98,152,750	
	5 SAUBLE	22,590.00	36,402,300	36,402,300	837,400	837,400	37,239,700	37,239,700	
	6 PEACOCK	22,850.00	41,381,000	41,381,000	873,900	873,900	42,254,900	42,254,900	
	8 ELLSWORTH	22,300.00	31,431,000	31,431,000	1,604,200	1,604,200	33,035,200	33,035,200	
	9 PINORA	22,720.00	25,148,900	25,148,900	2,911,700	2,911,700	28,060,600	28,060,600	
	10 CHERRY VALLEY	22,740.00	18,131,600	18,131,600	623,900	623,900	18,755,500	18,755,500	
	11 WEBBER	22,410.00	76,313,500	76,313,500	4,350,400	4,350,400	80,663,900	80,663,900	
	12 SWEETWATER	22,860.00	17,362,900	17,362,900	3,659,600	3,659,600	21,022,500	21,022,500	
	13 LAKE	22,980.00	139,344,500	139,344,500	2,575,550	2,575,550	141,920,050	141,920,050	
	14 PLEASANT PLAINS	22,010.00	64,328,500	64,328,500	3,626,300	3,626,300	67,954,800	67,954,800	
	15 YATES	22,810.00	39,543,500	39,543,500	2,808,800	2,808,800	42,352,300	42,352,300	
	16 CHASE	22,720.00	36,012,700	36,012,700	7,582,200	7,582,200	43,594,900	43,594,900	
CITIES:									
Totals for County		99	365,650.00	702,999,900	702,999,900	39,844,500	39,844,500	742,844,400	742,844,400

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LAKE COUNTY, BALDWIN, MICHIGAN

DATE: April 10, 2019

WE HEREBY CERTIFY That the foregoing is a true statement of the number of acres of land in each township and city in the County of Lake and of the value of the real property and of the personal property in each township and city in said county as assessed in the year 2019, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the 10th day of April, 2019, at a meeting of said board held in pursuance of the provisions Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

Dated at BALDWIN, MI this 10th day of April, 2019.

Page 1, Personal and Real Totals

Chairman of Board of Commissioners

Director of County Tax or Equalization Department

Clerk of Board of Commissioners

2019 ASSESSED AND EQUALIZED VALUES BY TOWNSHIP AND CLASS

	FACTOR	ASSESSED VALUATION	COUNTY EQUALIZED VALUATION	RATIO		FACTOR	ASSESSED VALUATION	COUNTY EQUALIZED VALUATION	RATIO
CLASSIFICATION:	AGRICULTURAL REAL PROPERTY				CLASSIFICATION:	COMMERCIAL REAL PROPERTY			
TOWNSHIPS:					TOWNSHIPS:				
DOVER	1.00000	3,179,900	3,179,900	50.00%	DOVER	1.00000	55,400	55,400	50.00%
NEWKIRK	1.00000	6,173,400	6,173,400	50.00%	NEWKIRK	1.00000	654,100	654,100	50.00%
EDEN	1.00000	0	0	50.00%	EDEN	1.00000	1,029,900	1,029,900	50.00%
ELK	1.00000	1,063,600	1,063,600	50.00%	ELK	1.00000	554,400	554,400	50.00%
SAUBLE	1.00000	0	0		SAUBLE	1.00000	737,500	737,500	50.00%
PEACOCK	1.00000	0	0	50.00%	PEACOCK	1.00000	1,385,800	1,385,800	50.00%
ELLSWORTH	1.00000	3,832,200	3,832,200	50.00%	ELLSWORTH	1.00000	159,700	159,700	50.00%
PINORA	1.00000	2,281,200	2,281,200	50.00%	PINORA	1.00000	0	0	50.00%
CHERRY VALLEY	1.00000	515,100	515,100	50.00%	CHERRY VALLEY	1.00000	3,300	3,300	50.00%
WEBBER	1.00000	0	0	50.00%	WEBBER	1.00000	39,142,300	39,142,300	50.00%
SWEETWATER	1.00000	0	0		SWEETWATER	1.00000	363,100	363,100	50.00%
LAKE	1.00000	2,742,100	2,742,100		LAKE	1.00000	1,445,200	1,445,200	50.00%
PLEASANT PLAINS	1.00000	0	0	50.00%	PLEASANT PLAINS	1.00000	10,049,400	10,049,400	50.00%
YATES	1.00000	83,500	83,500	50.00%	YATES	1.00000	613,800	613,800	50.00%
CHASE	1.00000	10,037,200	10,037,200		CHASE	1.00000	950,300	950,300	50.00%
			0	50.00%				0	50.00%
CITIES:					CITIES:				
			0					0	50.00%
			0					0	50.00%
TOTALS:		29,908,200	29,908,200		TOTALS:		57,144,200	57,144,200	

	FACTOR	ASSESSED VALUATION	COUNTY EQUALIZED VALUATION	RATIO		FACTOR	ASSESSED VALUATION	COUNTY EQUALIZED VALUATION	RATIO
CLASSIFICATION:	INDUSTRIAL REAL PROPERTY				CLASSIFICATION:	RESIDENTIAL REAL PROPERTY			
TOWNSHIPS:					TOWNSHIPS:				
DOVER	1.00000	0	0	50.00%	DOVER	1.00000	19,607,500	19,607,500	50.00%
NEWKIRK	1.00000	0	0		NEWKIRK	1.00000	24,908,300	24,908,300	50.00%
EDEN	1.00000	56,800	56,800	50.00%	EDEN	1.00000	25,808,800	25,808,800	50.00%
ELK	1.00000	157,400	157,400	50.00%	ELK	1.00000	94,350,000	94,350,000	50.00%
SAUBLE	1.00000	0	0	50.00%	SAUBLE	1.00000	35,664,800	35,664,800	50.00%
PEACOCK	1.00000	0	0	50.00%	PEACOCK	1.00000	39,995,200	39,995,200	50.00%
ELLSWORTH	1.00000	0	0	50.00%	ELLSWORTH	1.00000	27,439,100	27,439,100	50.00%
PINORA	1.00000	202,700	202,700	50.00%	PINORA	1.00000	22,665,000	22,665,000	50.00%
CHERRY VALLEY	1.00000	20,900	20,900	50.00%	CHERRY VALLEY	1.00000	17,592,300	17,592,300	50.00%
WEBBER	1.00000	529,900	529,900	50.00%	WEBBER	1.00000	36,641,300	36,641,300	50.00%
SWEETWATER	1.00000	62,200	62,200		SWEETWATER	1.00000	16,937,600	16,937,600	50.00%
LAKE	1.00000	0	0	50.00%	LAKE	1.00000	135,157,200	135,157,200	50.00%
PLEASANT PLAINS	1.00000	91,900	91,900	50.00%	PLEASANT PLAINS	1.00000	54,187,200	54,187,200	50.00%
YATES	1.00000	0	0	50.00%	YATES	1.00000	38,846,200	38,846,200	50.00%
CHASE	1.00000	402,100	402,100	50.00%	CHASE	1.00000	24,623,100	24,623,100	50.00%
			0					0	50.00%
CITIES:					CITIES:				
			0					0	50.00%
			0	50.00%				0	50.00%
TOTALS:		1,523,900	1,523,900		TOTALS:		614,423,600	614,423,600	

2019 ASSESSED AND EQUALIZED VALUES BY TOWNSHIP AND CLASS

	FACTOR	ASSESSED VALUATION	COUNTY EQUALIZED VALUATION	RATIO		FACTOR	ASSESSED VALUATION	COUNTY EQUALIZED VALUATION	RATIO
CLASSIFICATION:	TIMBER CUTOVER REAL PROPERTY				CLASSIFICATION:	DEVELOPMENTAL REAL PROPERTY			
TOWNSHIPS:					TOWNSHIPS:				
DOVER		0	0		DOVER		0	0	
NEWKIRK		0	0		NEWKIRK		0	0	
EDEN		0	0		EDEN		0	0	
ELK		0	0		ELK		0	0	
SAUBLE		0	0		SAUBLE		0	0	
PEACOCK		0	0		PEACOCK		0	0	
ELLSWORTH		0	0		ELLSWORTH		0	0	
PINORA		0	0		PINORA		0	0	
CHERRY VALLEY		0	0		CHERRY VALLEY		0	0	
WEBBER		0	0		WEBBER		0	0	
SWEETWATER		0	0		SWEETWATER		0	0	
LAKE		0	0		LAKE		0	0	
PLEASANT PLAINS		0	0		PLEASANT PLAINS		0	0	
YATES		0	0		YATES		0	0	
CHASE		0	0		CHASE		0	0	
CITIES:					CITIES:				
			0					0	
			0					0	
TOTALS:		0	0		TOTALS:		0	0	

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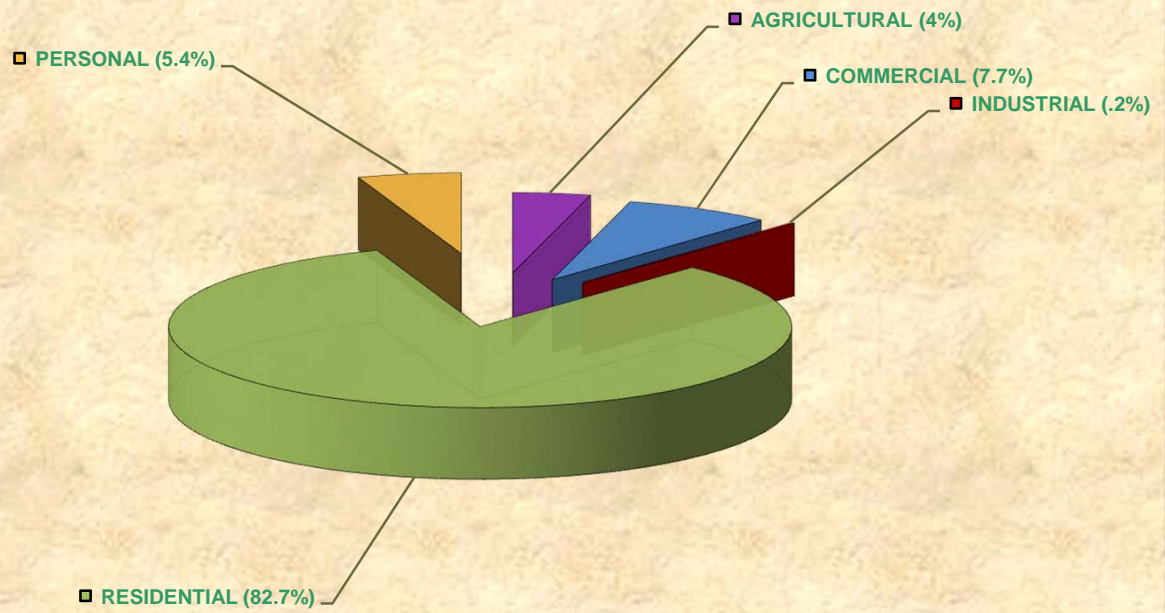
	FACTOR	ASSESSED VALUATION	COUNTY EQUALIZED VALUATION	RATIO		ASSESSED & EQUALIZED VALUATION	ASSESSED & EQUALIZED VALUATION
CLASSIFICATION:	TOTAL PERSONAL ONLY				CLASSIFICATION:	TOTAL REAL ONLY	TOTAL REAL & PERSONAL
TOWNSHIPS:					TOWNSHIPS:		
DOVER	1.00000	496,350	496,350	50.00%	DOVER	22,842,800	23,339,150
NEWKIRK	1.00000	3,968,850	3,968,850	50.00%	NEWKIRK	31,735,800	35,704,650
EDEN	1.00000	1,898,000	1,898,000	50.00%	EDEN	26,895,500	28,793,500
ELK	1.00000	2,027,350	2,027,350	50.00%	ELK	96,125,400	98,152,750
SAUBLE	1.00000	837,400	837,400	50.00%	SAUBLE	36,402,300	37,239,700
PEACOCK	1.00000	873,900	873,900	50.00%	PEACOCK	41,381,000	42,254,900
ELLSWORTH	1.00000	1,604,200	1,604,200	50.00%	ELLSWORTH	31,431,000	33,035,200
PINORA	1.00000	2,911,700	2,911,700	50.00%	PINORA	25,148,900	28,060,600
CHERRY VALLEY	1.00000	623,900	623,900	50.00%	CHERRY VALLEY	18,131,600	18,755,500
WEBBER	1.00000	4,350,400	4,350,400	50.00%	WEBBER	76,313,500	80,663,900
SWEETWATER	1.00000	3,659,600	3,659,600	50.00%	SWEETWATER	17,362,900	21,022,500
LAKE	1.00000	2,575,550	2,575,550	50.00%	LAKE	139,344,500	141,920,050
PLEASANT PLAINS	1.00000	3,626,300	3,626,300	50.00%	PLEASANT PLAINS	64,328,500	67,954,800
YATES	1.00000	2,808,800	2,808,800	50.00%	YATES	39,543,500	42,352,300
CHASE	1.00000	7,582,200	7,582,200	50.00%	CHASE	36,012,700	43,594,900
CITIES:					CITIES:		
			0	50.00%		0	0
			0	50.00%		0	0
TOTALS:		39,844,500	39,844,500		TOTALS:	702,999,900	742,844,400

**TOTAL ASSESSED & TAXABLE VALUES FOR
LAKE COUNTY TOWNSHIPS**

TOWNSHIPS AND CITIES	2018 ASSESSED	2019 ASSESSED	% CHANGE ASSESSED	2018 TAXABLE	2019 TAXABLE	% CHANGE TAXABLE
DOVER	22,981,700	23,339,150	2%	14,482,752	14,678,492	1%
NEWKIRK	34,936,600	35,704,650	2%	27,656,739	28,390,331	3%
EDEN	26,737,400	28,793,500	8%	24,585,652	25,324,704	3%
ELK	91,925,500	98,152,750	7%	73,815,104	75,830,749	3%
SAUBLE	36,949,100	37,239,700	1%	28,762,001	29,443,283	2%
PEACOCK	40,627,600	42,254,900	4%	31,920,740	33,045,647	4%
ELLSWORTH	31,066,600	33,035,200	6%	24,913,077	25,578,351	3%
PINROA	26,451,650	28,060,600	6%	21,808,137	22,451,103	3%
CHERRY VALLEY	17,250,200	18,755,500	9%	15,099,291	16,009,376	6%
WEBBER	78,068,700	80,663,900	3%	71,375,488	73,125,699	2%
SWEETWATER	20,941,200	21,022,500	0%	16,656,929	16,825,193	1%
LAKE	137,306,050	141,920,050	3%	104,806,705	109,457,784	4%
PLEASANT PLAINS	66,578,350	67,954,800	2%	57,398,514	58,842,295	3%
YATES	41,402,700	42,352,300	2%	31,073,473	31,963,809	3%
CHASE	40,947,300	43,594,900	6%	35,928,174	38,320,309	7%
TOTALS	714,170,650	742,844,400	4.01%	580,282,776	599,287,125	3.28%

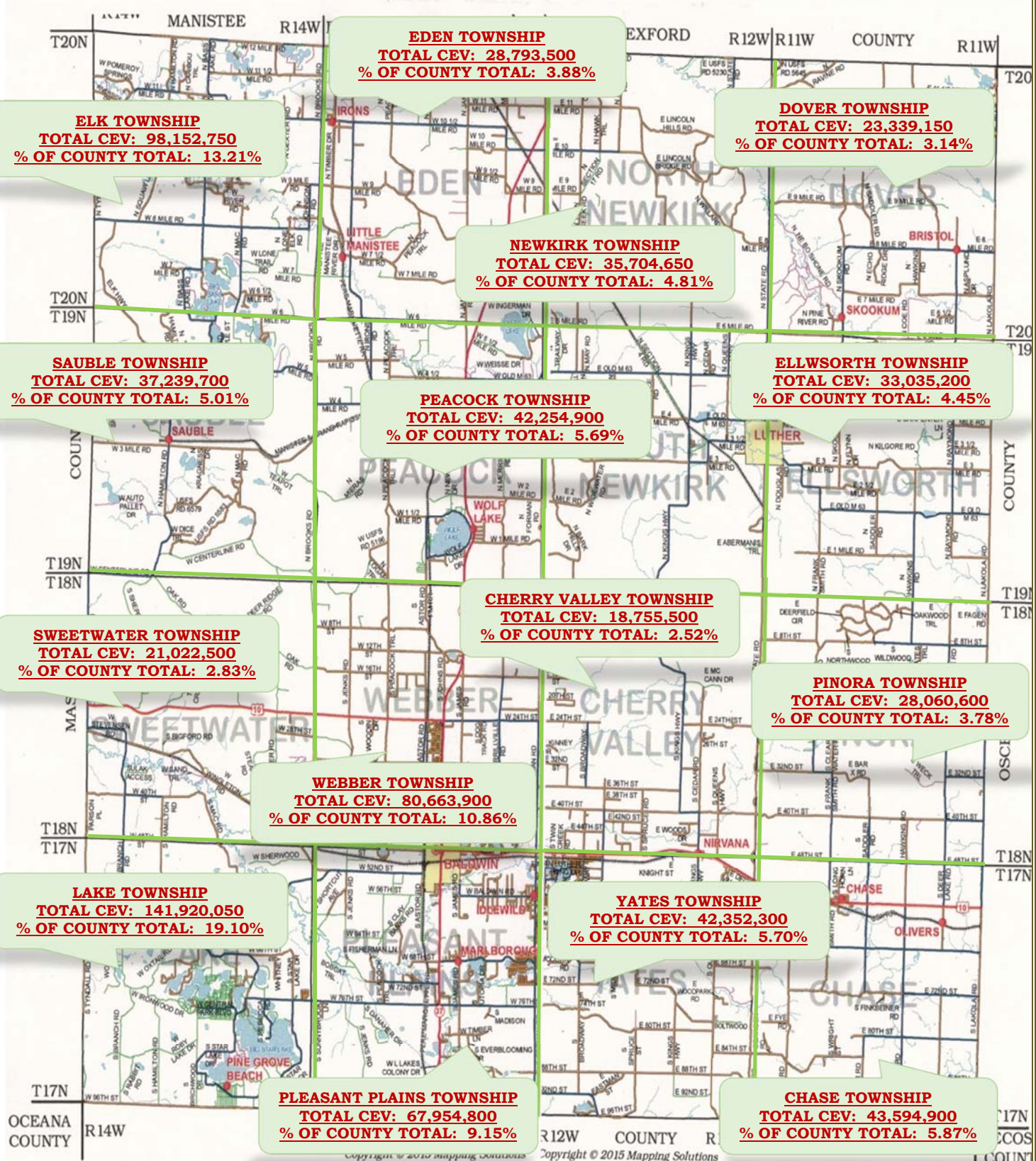
Lake County Equalization Department (as of Final Equalization 04/11/18)

EQUALIZED PROPERTY VALUES BY CLASS LAKE COUNTY 2019



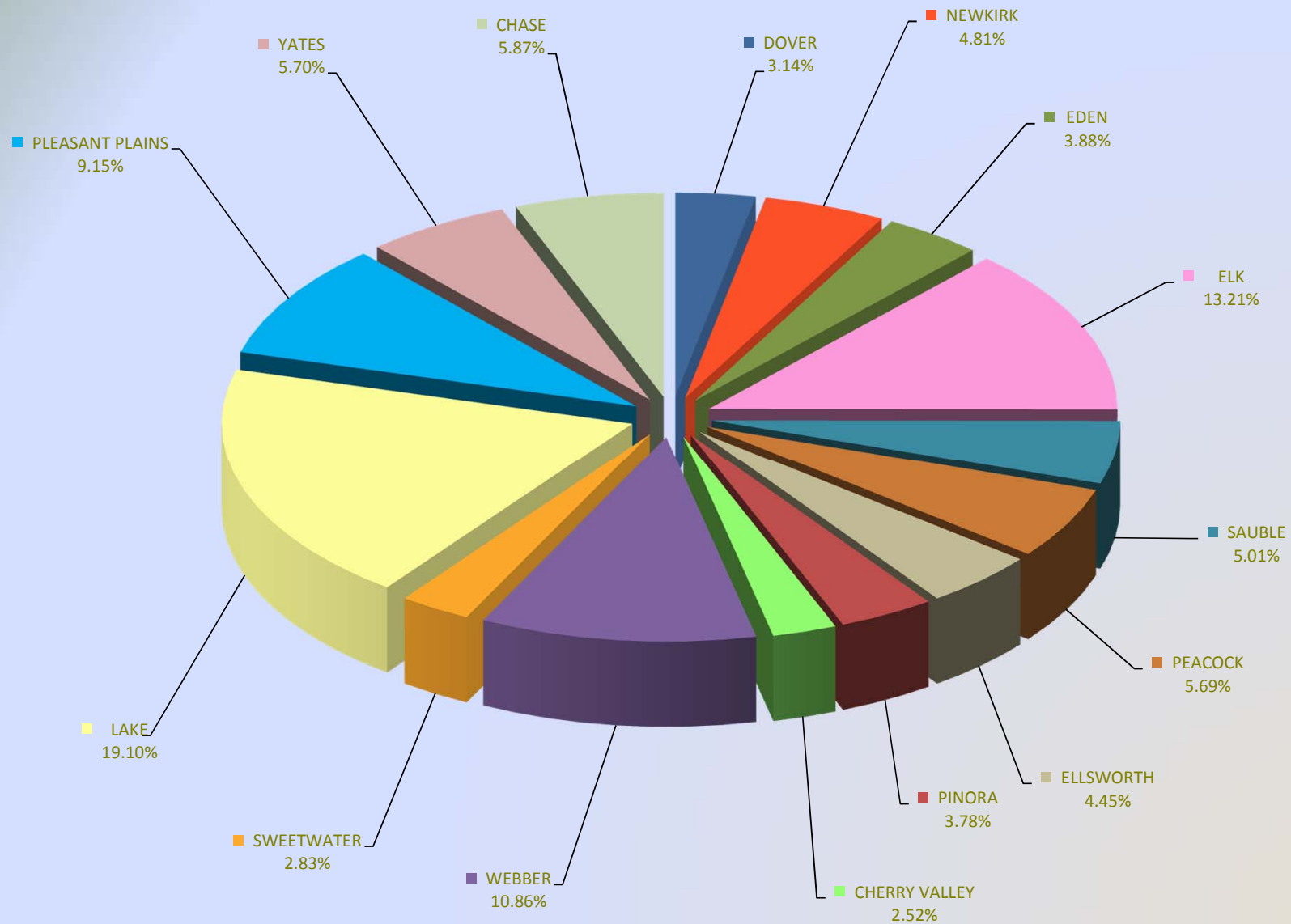
■ AGRICULTURAL (4%)	■ COMMERCIAL (7.7%)	■ INDUSTRIAL (.2%)
■ RESIDENTIAL (82.7%)	■ TOTAL PERSONAL (5.4%)	

2019 BREAKDOWN OF TOWNSHIP TOTALS LAKE COUNTY EQUALIZATION



LAKE COUNTY TOTAL EQUALIZED VALUE:
\$742,844,400
REAL: \$702,999,900 PERSONAL: \$39,844,500

2019 TOWNSHIP PERCENT OF COUNTY TOTAL BY EQUALIZED VALUE



**LAKE COUNTY 2019
COMPARISON OF EQUALIZED VALUES TO PREVIOUS YEAR**

Class	2018 EQUALIZED	2019 EQUALIZED	Percent Change
101-AGRICULTURAL	29,430,500	29,908,200	1.62%
201-COMMERCIAL	57,158,600	57,144,200	-0.03%
301-INDUSTRIAL	1,525,600	1,523,900	-0.11%
401-RESIDENTIAL	587,676,100	614,423,600	4.55%
501-TIMBER CUTOVER	0	0	
601-DEVELOPMENTAL	0	0	
Real Sub Total	675,790,800	702,999,900	4.03%
PERSONAL PROPERTY	38,379,850	39,844,500	3.82%
GRAND TOTAL	714,170,650	742,844,400	4.01%

NOTE: The above values include value added to each class from new construction and value lost or added due to classification changes.

LAKE COUNTY 2019 STATE EQUALIZED VALUES

CLASSIFICATION OF PROPERTIES	REAL PROPERTY			REAL AND PERSONAL PROPERTY		STATUS
	AGRICULTURAL RESIDENTIAL	COMMERCIAL TIMBER CUTOVER	INDUSTRIAL DEVELOPMENTAL	TOTAL REAL TOTAL PERSONAL	COMBINED TOTALS	HOMESTEAD NON-HOMESTEAD
TOWNSHIPS:						
DOVER	3,179,900	55,400	0	22,842,800	23,339,150	11,012,950
	19,607,500	0	0	496,350		12,326,200
NEWKIRK	6,173,400	654,100	0	31,735,800	35,704,650	14,882,314
	24,908,300	0	0	3,968,850		20,822,336
EDEN	0	1,029,900	56,800	26,895,500	28,793,500	7,190,656
	25,808,800	0	0	1,898,000		21,602,844
ELK	1,063,600	554,400	157,400	96,125,400	98,152,750	33,877,650
	94,350,000	0	0	2,027,350		64,275,100
SAUBLE	0	737,500	0	36,402,300	37,239,700	11,257,400
	35,664,800	0	0	837,400		25,982,300
PEACOCK	0	1,385,800	0	41,381,000	42,254,900	9,280,492
	39,995,200	0	0	873,900		32,974,408
ELLSWORTH	3,832,200	159,700	0	31,431,000	33,035,200	17,256,688
	27,439,100	0	0	1,604,200		15,778,512
PINORA	2,281,200	0	202,700	25,148,900	28,060,600	14,117,166
	22,665,000	0	0	2,911,700		13,943,434
CHERRY VALLEY	515,100	3,300	20,900	18,131,600	18,755,500	7,157,248
	17,592,300	0	0	623,900		11,598,252
WEBBER	0	39,142,300	529,900	76,313,500	80,663,900	15,805,795
	36,641,300	0	0	4,350,400		64,858,105
SWEETWATER	0	363,100	62,200	17,362,900	21,022,500	4,784,752
	16,937,600	0	0	3,659,600		16,237,748
LAKE	2,742,100	1,445,200	0	139,344,500	141,920,050	26,059,445
	135,157,200	0	0	2,575,550		115,860,605
PLEASANT PLAINS	0	10,049,400	91,900	64,328,500	67,954,800	21,652,144
	54,187,200	0	0	3,626,300		46,302,656
YATES	83,500	613,800	0	39,543,500	42,352,300	8,993,450
	38,846,200	0	0	2,808,800		33,358,850
CHASE	10,037,200	950,300	402,100	36,012,700	43,594,900	26,427,768
	24,623,100	0	0	7,582,200		17,167,132
TOTALS:	29,908,200	57,144,200	1,523,900	702,999,900	742,844,400	229,755,918
	614,423,600	0	0	39,844,500		513,088,482

VILLAGES*						
BALDWIN		6,714,900	91,900	14,577,700	15,643,350	5,100,350
	7,770,900			1,065,650		10,543,000
LUTHER	94,300	351,100		5,008,200	5,921,950	2,376,900
	4,562,800			913,750		3,545,050

*VILLAGE TOTALS ARE INCLUDED IN THEIR RESPECTIVE TOWNSHIP TOTALS ABOVE

LAKE COUNTY 2019 TAXABLE VALUES

CLASSIFICATION OF PROPERTIES	REAL PROPERTY			REAL AND PERSONAL PROPERTY		STATUS
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	TOTAL REAL	COMBINED	HOMESTEAD
	RESIDENTIAL	TIMBER CUTOVER	DEVELOPMENTAL	TOTAL PERSONAL	TOTALS	NON-HOMESTEAD
TOWNSHIPS:						
DOVER	2,064,143	50,996		14,182,242	14,678,492	7,748,639
	12,067,103			496,250		6,929,853
NEWKIRK	4,669,178	591,602		24,421,481	28,390,331	11,451,946
	19,160,701			3,968,850		16,938,385
EDEN		948,885	31,508	23,426,704	25,324,704	6,497,412
	22,446,311			1,898,000		18,827,292
ELK	707,088	524,528	122,523	73,803,399	75,830,749	27,203,705
	72,449,260			2,027,350		48,627,044
SAUBLE		626,647		28,605,883	29,443,283	9,069,985
	27,979,236			837,400		20,373,298
PEACOCK		1,207,031		32,171,747	33,045,647	7,247,339
	30,964,716			873,900		25,798,308
ELLSWORTH	2,716,265	145,163		23,974,151	25,578,351	12,956,159
	21,112,723			1,604,200		12,622,192
PINORA	1,577,530		161,791	19,561,015	22,451,103	11,294,150
	17,821,694			2,890,088		11,156,953
CHERRY VALLEY	285,259	3,300	9,895	15,385,476	16,009,376	6,009,042
	15,087,022			623,900		10,000,334
WEBBER		37,161,767	420,151	68,775,299	73,125,699	13,827,221
	31,193,381			4,350,400		59,298,478
SWEETWATER		335,274	34,180	13,165,593	16,825,193	3,758,419
	12,796,139			3,659,600		13,066,774
LAKE	1,705,277	978,747		106,882,234	109,457,784	20,321,133
	104,198,210			2,575,550		89,136,651
PLEASANT PLAINS		8,279,821	91,900	55,215,995	58,842,295	19,319,139
	46,844,274			3,626,300		39,523,156
YATES	28,221	508,501		29,155,009	31,963,809	7,090,814
	28,618,287			2,808,800		24,872,995
CHASE	7,704,723	833,172	374,852	30,738,109	38,320,309	22,575,689
	21,825,362			7,582,200		15,744,620
TOTALS:	21,457,684	52,195,434	1,246,800	559,464,337	599,287,125	186,370,792
	484,564,419	0	0	39,822,788		412,916,333

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VILLAGES*						
BALDWIN		6,280,094	91,900	12,926,684	13,992,334	4,335,804
	6,554,690			1,065,650		9,656,530
LUTHER	78,135	289,399		3,985,176	4,898,926	1,962,171
	3,617,642			913,750		2,936,755

*VILLAGE TOTALS ARE INCLUDED IN THEIR RESPECTIVE TOWNSHIP TOTALS ABOVE

LAKE COUNTY EQUALIZATION 2019

HISTORY OF PERCENT OF CHANGE IN EQUALIZED VALUE

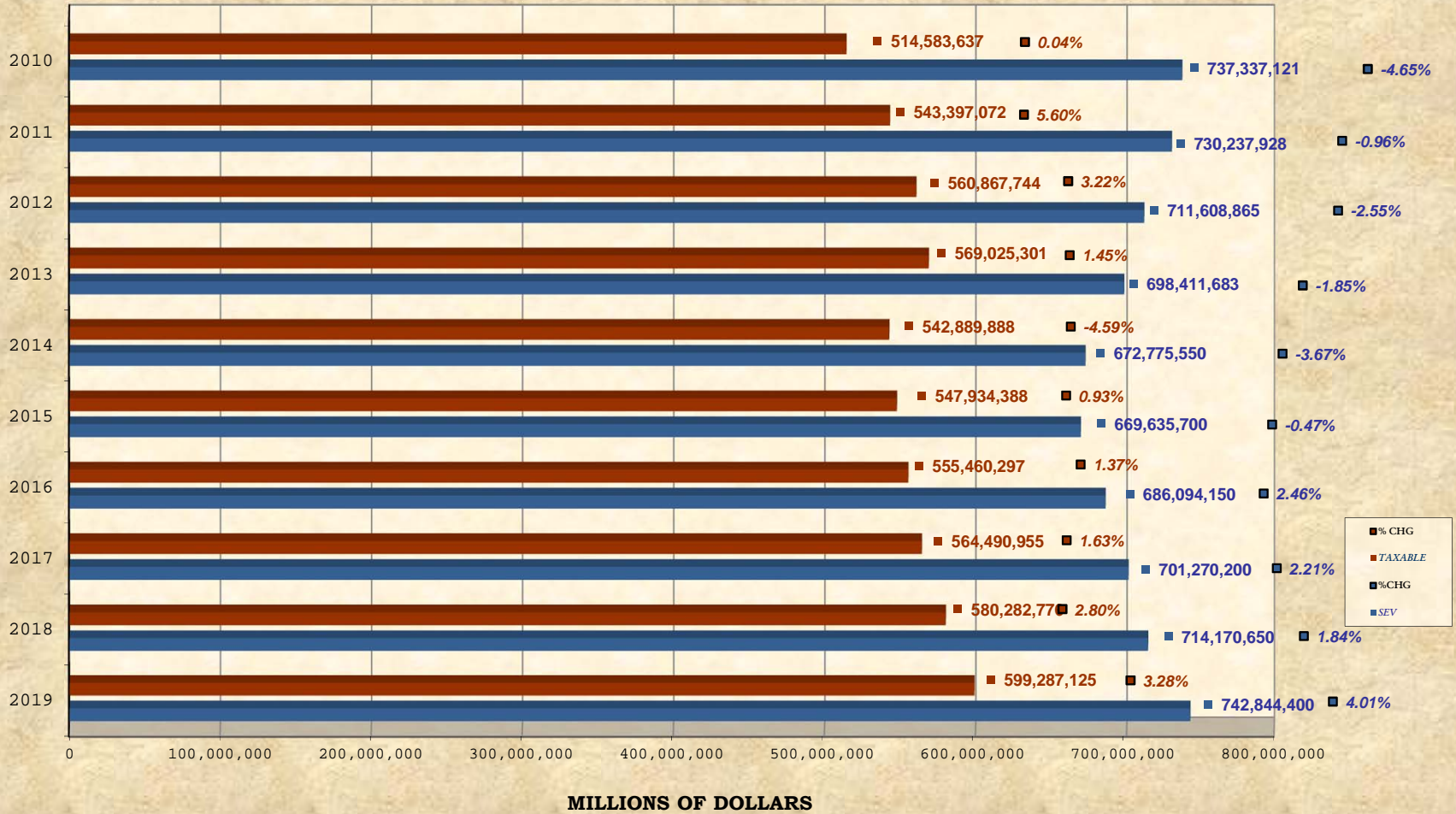
YEAR	TOTAL SEV	DOLLAR AMOUNT OF CHANGE	PERCENT OF CHANGE
2000	417,372,382		
2001	471,830,642	54,458,260	13.05%
2002	511,774,029	39,943,387	8.47%
2003	556,208,051	44,434,022	8.68%
2004	621,816,008	65,607,957	11.80%
2005	674,909,507	53,093,499	8.54%
2006	722,562,550	47,653,043	7.06%
2007	760,971,674	38,409,124	5.32%
2008	770,261,505	9,289,831	1.22%
2009	773,288,200	3,026,695	0.39%
2010	737,337,121	-35,951,079	-4.65%
2011	730,237,928	-7,099,193	-0.96%
2012	711,608,865	-18,629,063	-2.55%
2013	698,411,683	-13,197,182	-1.85%
2014	672,775,550	-25,636,133	-3.67%
2015	669,635,700	-3,139,850	-0.47%
2016	686,094,150	16,458,450	2.46%
2017	701,270,200	15,176,050	2.21%
2018	714,170,650	12,900,450	1.84%
2019	742,844,400	28,673,750	4.01%
OVERALL Percent of Increase/Decrease from 2000 to present			77.98%
AVERAGE Percent of Increase from 2000 to present			3.20%

LAKE COUNTY EQUALIZATION 2019

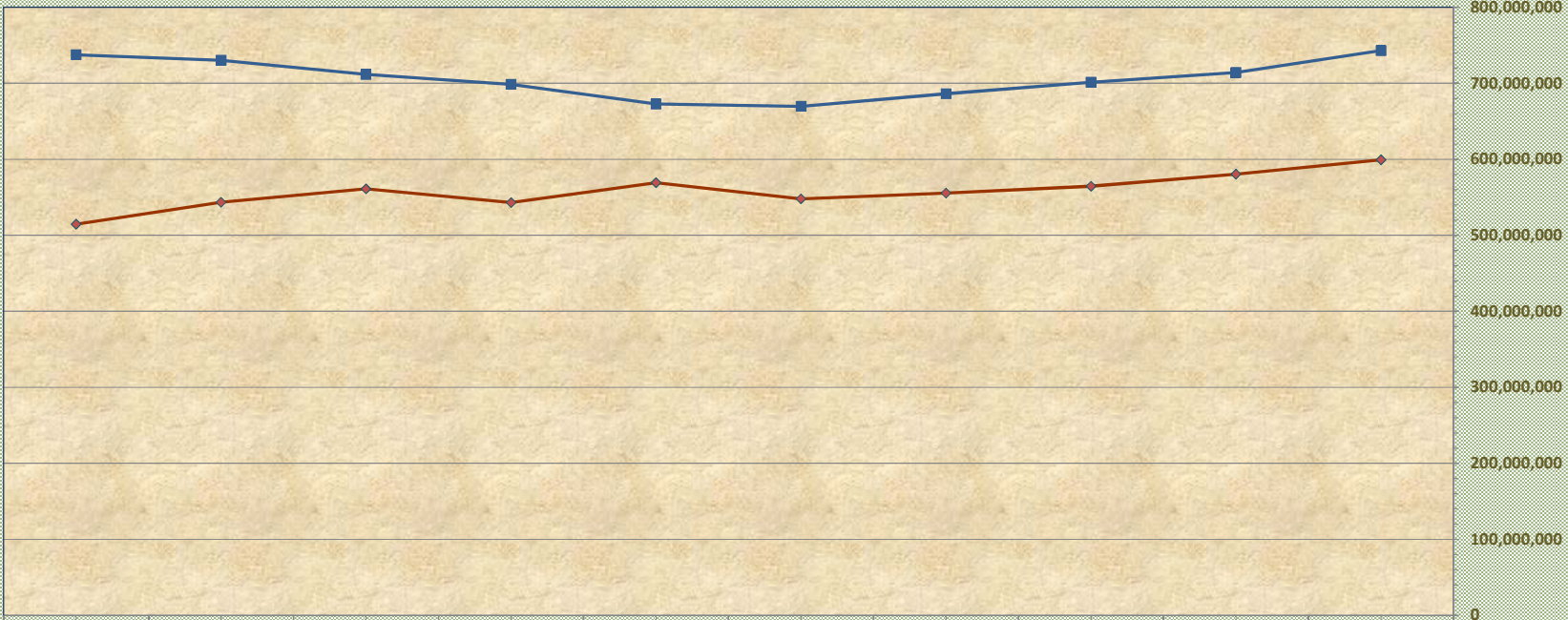
HISTORY OF PERCENT OF CHANGE IN TAXABLE VALUE

YEAR	TOTAL TAXABLE	DOLLAR AMOUNT OF CHANGE	PERCENT OF CHANGE
2000	305,873,631		
2001	326,551,833	20,678,202	6.76%
2002	349,475,362	22,923,529	7.02%
2003	368,172,115	18,696,753	5.35%
2004	394,664,875	26,492,760	7.20%
2005	421,796,132	27,131,257	6.87%
2006	449,039,474	27,243,342	6.46%
2007	475,211,730	26,172,256	5.83%
2008	489,066,161	13,854,431	2.92%
2009	514,392,464	25,326,303	5.18%
2010	514,583,637	191,173	0.04%
2011	543,397,072	28,813,435	5.60%
2012	560,867,744	17,470,672	3.22%
2013	542,889,888	-17,977,856	-3.21%
2014	569,025,301	26,135,413	4.81%
2015	547,934,388	-21,090,913	-3.71%
2016	555,460,297	7,525,909	1.37%
2017	564,490,955	9,030,658	1.63%
2018	580,282,776	15,791,821	2.80%
2019	599,287,125	19,004,349	3.28%
OVERALL Percent of Increase/Decrease from 2000 to present			95.93%
AVERAGE Percent of Increase/Decrease from 2000 to present			3.65%

LAKE COUNTY 2019
COUNTY EQUALIZED VALUES AND TAXABLE VALUES
(INDICATES PERCENT OF CHANGE)



2019 LAKE COUNTY **EQUALIZED** & **TAXABLE** YEARLY OVERVIEW



Assessment Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Percent of Change	0.04%	5.60%	3.22%	-3.21%	4.81%	-3.71%	1.37%	1.63%	2.80%	3.28%
Total Taxable Value	514,583,637	543,397,072	560,867,744	542,889,888	569,025,301	547,934,388	555,460,297	564,490,955	580,282,776	599,287,125
Percent of Change	-4.65%	-0.96%	-2.55%	-1.85%	-3.67%	-0.47%	2.46%	2.21%	1.84%	4.01%
Total Equalized Value	737,337,121	730,237,928	711,608,865	698,411,683	672,775,550	669,635,700	686,094,150	701,270,200	714,170,650	742,844,400

—◆— TAXABLE VALUE IN MILLIONS
—■— EQUALIZED VALUE IN MILLIONS



PROPOSAL "A"

On March 15, 1994, Michigan voters approved the constitutional amendment known as Proposal A.

Proposal A was designed to limit the growth in property taxes by the Consumer Price Index (CPI) until ownership in the property was transferred.

HOW IT WORKS

Prior to Proposal A, property taxes were based upon **State Equalized Value (SEV)**. With the implementation of Proposal A, property taxes are now based upon **Taxable Value**.

Each year, the Assessing Office must calculate the SEV for every property based upon the time frame as outlined by the State Tax Commission. A property's taxable status is determined as of December 31, which is called Tax Day.

Additionally, each property has a Capped Value. Capped Value is calculated by multiplying the prior year's Taxable Value, with adjustments for additions and losses, by the CPI as calculated by the State of Michigan and cannot increase by more than 5%. **For 2019, the CPI has been calculated at 1.024%.**

(*Local Units CANNOT develop, adopt or use an inflation rate multiplier other than 1.024% in 2019.

Taxable Value (TV), which property taxes are based on, is defined as the **Lesser** of State Equalized Value or Capped Value adjusted for physical change times the C.P.I.

Generally speaking, this means that unless the current year SEV is less than the previous year Taxable Value multiplied by the CPI, the current years Taxable Value will increase by the CPI.

SEV = 50% of True Cash Value

Capped Value =
 $(\text{Prior TV} - \text{Losses}) \times (1 + \text{CPI}^*) + \text{Additions}$

* Percent of change in the rate of inflation or 5%, whichever is less, expressed as a multiplier

Taxable Value =
The **lesser** of State Equalized Value or Capped Value unless there is a transfer of ownership.

THE EQUALIZATION TIMETABLE

Currently the Lake County Equalization Department is using a Twenty-four (24) month sales study to determine values for the 2018 assessment cycle.

For 2019 assessments, the 24 month sales study begins April 1, 2016 and ends March 31, 2018.

Use of a Twenty-four (24) month study allows 2018 assessments to more accurately reflect current market conditions, however, **any sale that occurs after March 31, 2018 will not be used for assessment purposes until the 2020 assessment roll.** It is important to remember this when reviewing your 2019 assessment. Any appeal to the Board of Review should use data from the time period of study and not use sales occurring after the time period of study.

ACTUAL SALE PRICE IS NOT "TRUE CASH VALUE"

The law defines True Cash Value as the **usual** selling price of a property. The Legislature and the Courts have very clearly stated that **the actual selling price of a property is not a controlling factor in the True Cash Value or State Equalized Value** as calculated by the Assessor. For this reason, when analyzing sales for the purpose of determining assessment changes, the Assessing Office will review all sales but exclude non-representative sales from the assessment analysis.

FORECLOSURE SALES

The sale of foreclosed properties may still be having a slight impact on the real estate market in general for some municipalities. Recent changes in State Guidelines have occurred which allow for the use of foreclosed sales in our analysis **IF** certain conditions are met.

If the foreclosure sale has been analyzed, properly verified and meets the conditions of a fair and representative market transaction, it may be included in the State Tax Commission (STC) One-Year sales study. However at this time the STC is requiring the use of a 24 month study to be used in all units of government. Not all foreclosures are considered as typical sales in the valuation of property for assessment purposes nor are they reliable indicators of value when making market comparisons for current assessed values or appeals.

UNDERSTANDING "PROPOSAL A"

A Guide To Your Property Values



TRANSFERS OF OWNERSHIP AND UNCAPPING OF ASSESSMENTS

According to Proposal A, when a property (or interest in a property) is transferred, the following year's SEV becomes that year's Taxable Value. In other words, if you purchased a property in 2018 the Taxable Value for 2019 will be the same as the 2019 SEV. The Taxable Value will then be "capped" again in the second year following the transfer of ownership.

It is the responsibility of the buyer in a transfer to file a Property Transfer Affidavit with the Assessors Office within 45 days of the transfer. Failure to file a Property Transfer Affidavit will result in a penalty. Property Transfer Affidavit forms are available at the local Assessor's Office or under Local Government /State Tax Commission/Forms at the following web site link:

www.michigan.gov/treasury/

Again, it is important to note that a property does not uncap to the selling price but to the SEV in the year following the transfer of ownership.

PRINCIPAL RESIDENCE EXEMPTIONS

If you **own and occupy** your home as your principal residence, it may be exempt from a portion of local school operating taxes. You may check your percentage of principal residence exemption on your "Notice of Assessment".

If the percentage exempt as "Principal Residence" is 0% on your assessment notice and you wish to claim an exemption for the current year, a Principal Residence Exemption Affidavit must be completed and filed with the Assessors Office prior to June 1 or November 1st.

Furthermore, if you currently have a Principal Residence Exemption on your property and you no longer own and occupy the property as your primary residence, you must rescind the Principal Residence Exemption with the Assessor's Office.

Forms to claim a new exemption or to rescind a current exemption are available at the Local Assessors Office during normal business hours or under Local Government /State Tax Commission/Forms at the following web site link:

www.michigan.gov/treasury/

SO WHAT DOES IT ALL MEAN? HOW ARE PROPERTY VALUES DETERMINED?

As stated in the Equalization Timetable, for 2019, the time period of the sales study for assessment review is April 1, 2016 through March 31, 2018.

The Michigan constitution requires that property be uniformly assessed and not exceed 50% of the usual selling price, often referred to as True Cash Value. Each tax year, the local assessor determines the Assessed Value (AV) of each parcel of real property based on the condition of the property as of December 31 (Tax Day) of the previous year.

Market sale transactions for real property are used by Michigan assessors to compare Assessed Values (AV) with the actual sale prices (market values) for those same properties. Market Value can be defined as "the most probable price, as of a specific date, where both buyer and seller are knowledgeable and neither party is under duress".

The average ratio between the AV and the sale price should be 50%. Since the market for real estate is constantly changing the average ratio actually found will "usually not" be 50%. Subsequently Local Assessors are required to adjust properties on an annual basis to more accurately reflect Market Value.

WHAT ARE PROPERTY TAXES BASED ON?

As previously stated, on March 15, 1994 Michigan voters approved the constitutional amendment know as Proposal "A".

Prior to Proposal "A" property tax calculations were based on State Equalized Value (SEV).

Proposal "A" established "Taxable Value" (TV) as the basis for the calculation of property taxes.

Increases in the Taxable Value (TV) are limited to the percent of change in the rate of inflation OR five percent (5%), whichever is less, as long as there were no losses or additions to the property.

The limit on TV DOES NOT apply to a property in the year following a transfer of ownership (sale)

NOTICE OF ASSESSMENT

Each year, prior to the March meetings of the local boards of review, informational notices are mailed. The "Notice of Assessment , Taxable Valuation, and Property Classification" also includes State Equalized Value, the percent of exemption as a Principal Residence, Michigan Business Tax, Qualified Agricultural or Qualified Forest, and if there was or was not a Transfer of Ownership.

CALCULATING INFLATION RATE MULTIPLIER

Based on this statutory requirement, the calculation for 2019 is as follows:

1. The 12 monthly values for April 2016 through March 2017 are averaged.
2. The 12 monthly values for April 2017 through March 2018 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

Oct-16	241.729	Oct-17	246.663
Nov-16	241.353	Nov-17	246.669
Dec-16	241.432	Dec-17	246.524
Jan-17	242.839	Jan-18	247.867
Feb-17	243.603	Feb-18	248.991
Mar-17	243.801	Mar-18	249.554
Apr-17	244.524	Apr-18	250.546
May-17	244.733	May-18	251.588
Jun-17	244.955	Jun-18	251.989
Jul-17	244.786	Jul-18	252.006
Aug-17	245.519	Aug-18	252.146
Sep-17	246.819	Sep-18	252.439
Average	243.841	Average	249.749

Ratio 1.024
% Change 2.4%

(*The specific numbers from the US Department of Labor, Bureau of Labor Stat

NOTICE OF ASSESSMENT CHANGE:

For the year 2019 Taxpayers will be receiving Assessment Change Notices by end of February. These notices will state the change in Assessment, Taxable Values and Property Classifications. Taxpayers wanting to appeal their assessment should begin at the March Board of Review. They should verify their State Equalized Value (SEV) is correctly calculated.

WHAT TO LOOK FOR ON THE NOTICE:

Look for the SEV and double the amount shown on the notice to arrive at True Cash Value (TCV), which is what the assessor is indicating the property is worth. If you believe this TCV is incorrect and you may want to pursue your rights to appeal. DATES & TIMES for these meetings can be seen at the following link:

<http://www.lakecounty-michigan.com/Default.aspx?tabid=5654>

HOW TO APPEAL:

At the Board of Review you will need to complete a short form indicating what you believe your property is worth and supporting your contention of value. The Board of Review allows you to discuss YOUR value with three of your peers which act as an appeal board. The March Board of Review petition can be found at the following website:

http://www.michigan.gov/taxes/0,1607,7-238-43535_43537-154822--,00.html

HOW SEV IS DETERMINED:

True cash value (TCV) is based on market data and the State Equalized Value (SEV) is half of that amount. Taxpayers should review the following information for accuracy:

- Land Value is the size of your land times a base rate, i.e.: “residential” base rate is \$10,000, “lake front” \$100,000. In this scenario an error could be if you live BY a lake but have no lake frontage yet your assessment is \$100,000 indicating you have Lake Frontage.
- Square footage errors may impact the value of land and building(s). Verify your measurements. Each square foot of a main structure may make a double digit figure difference in the base rate. This can amount to a significant annual savings.
- Age of the structure may impact the value of newer structures if incorrectly applied. As your building ages this becomes less significant.
- The type of siding can make a substantial difference, especially if your house has vinyl siding and the valuation data indicates brick or stone. There is little difference between vinyl, wood, or pine log siding.
- Taxpayers sometimes raise issues that will not impact their value without additional information. These include: “My taxes are too high,” “I couldn’t sell my house for what the assessor indicates it’s worth,” “I live next to a factory and trucks drive in and out all night creating noise,” “My neighbors all have lower values than my house.” Although these statements may be true they require additional data as proof, and the burden of proof rests with the taxpayer.

A taxpayer has further appeal rights at the state level with the Michigan Tax Tribunal (MTT) provided an appeal was made at the March Board of Review (MBOR) for that year. When you are notified of the March Board of Review (MBOR) decision, you will be provided information about where and when to appeal. To effectively appeal you must comply with all deadlines.

RESOURCES/CONTACTS:

Property ownership is often the largest expenditure most individuals make. It makes sense to educate one’s self on responsibilities associated with ownership. Please visit your local county website for information pertaining on how to contact your local assessor.

2019 March Board of Review Dates & Times

(Unless indicated below ALL protests by mail must be received on or before March 11, 2019)

ALL Assessor contact information is listed by their respective Township

CHASE TOWNSHIP: Michael Beach, Assessor, 866-921-9293

Monday, March 11, 2019 9:00AM to 3:00PM

Friday, March 15, 2019 3:00PM to 9:00PM

CHERRY VALLEY TOWNSHIP: Sam Barnett, Assessor, 231-898-2234

Monday, March 11, 2019 1:30PM to 7:30PM

Saturday, March 16, 2019 9:00AM to 12:00NOON

Tuesday, March 19, 2019 4:30PM to 7:30PM

Non-Resident protests by letter to be received by Assessor on or before Saturday, March 9, 2019

DOVER TOWNSHIP: Barnett Assessing Co., 231-845-9631

Monday, March 11, 2019 1:30PM to 7:30PM

Wednesday, March 13, 2019 1:30PM to 7:30PM

Non-Resident protests by letter to be received on or before Monday, March 11, 2019

EDEN TOWNSHIP: Sam Barnett, Assessor, 231-898-2234

Monday, March 11, 2019 1:30PM to 7:30PM

Saturday, March 16, 2019 9:00AM to 12:00NOON

Monday, March 18, 2019 4:30PM to 7:30PM

Non-Resident protests by letter to be received by Assessor on or before Saturday, March 9, 2019

ELK TOWNSHIP: Michael Beach, Assessor, 866-921-9293

Monday, March 11, 2019 9:00AM to 12:00NOON & 1:00PM to 4:00PM

Saturday, March 16, 2019 2:00PM to 5:00PM & 6:00PM to 9:00PM

Non-Resident protests by letter to be received on or before Monday, March 11, 2019

ELLSWORTH TOWNSHIP: Linda Monroe, Assessor, 231-878-9722

Monday, March 11, 2019 9:00AM to 3:00PM

Friday, March 15, 2019 3:00PM to 9:00PM

Protests by letter to be received on or before Wednesday, March 6, 2019

Assessor email: lmonroenewells@gmail.com

LAKE TOWNSHIP: Barnett Assessing Co., 231-845-9631

Monday, March 11, 2019 1:30PM to 7:30PM

Wednesday, March 13, 2019 1:30PM to 7:30PM

Non-Resident protests by letter to be received on or before Monday, March 11, 2019

NEWKIRK TOWNSHIP: Linda Monroe, Assessor, 231-878-9722

Monday, March 11, 2019 3:00PM to 9:00PM

Saturday, March 16, 2019 9:00AM to 3:00PM

Protests by letter to be received on or before Wednesday, March 6, 2019

Assessor email: lmonroenewells@gmail.com

PEACOCK TOWNSHIP: Robert Englebrecht, Assessor, 231-883-4141

Monday, March 11, 2019 3:00PM to 9:00PM

Saturday, March 16, 2019 9:00AM to 3:00PM

Assessor email: renglebrecht@gmail.com

PLEASANT PLAINS TOWNSHIP: Barnett Assessing Co., 231-845-9631

Monday, March 11, 2019 1:30PM to 7:30PM

Wednesday, March 13, 2019 1:30PM to 7:30PM

Non-Resident protests by letter to be received on or before Monday, March 11, 2019

PINORA TOWNSHIP: Marlene Whetstone, Assessor, 231-468-2977

Monday, March 11, 2019 9:00AM to 3:00PM

Tuesday, March 12, 2019 3:00PM to 9:00PM

SAUBLE TOWNSHIP: Robert Englebrecht, Assessor, 231-883-4141

Monday, March 11, 2019 9:00AM to 12:00NOON & 1:00PM until 4:00PM

Tuesday, March 12, 2019 9:00AM to 12:00NOON & 6:00PM to 9:00PM

Assessor email: renglebrecht@gmail.com

SWEETWATER TOWNSHIP: Sam Barnett, Assessor, 231-898-2234

Monday, March 11, 2019 1:30PM to 7:30PM

Tuesday, March 12, 2019 1:30PM to 7:30PM

Non-Resident protests by letter to be received by Assessor on or before Saturday, March 9, 2019

WEBBER TOWNSHIP: Barnett Assessing Co., 231-845-9631

Monday, March 11, 2019 1:30PM to 7:30PM

Wednesday, March 13, 2019 1:30PM to 7:30PM

Non-Resident protests by letter to be received on or before Monday, March 11, 2019

YATES TOWNSHIP: Colleen Carrington-Atkins, Assessor 231-745-3940 Ext 5

Monday, March 11, 2019 1:30PM to 7:30PM

Wednesday, March 13, 2019 1:30PM to 7:30PM

Non-Resident protests by letter to be received on or before Monday, March 11, 2019

Cover Photos – Pere Marquette River February 2019
Submitted by Lake County Equalization Staff