BOARD OF COMMISSIONERS

1 S. Main St., 9th Floor
Mount Clemens, Michigan 48043
586-469-5125 FAX 586-469-5993
macombcountymi.gov/boardofcommissioners

BUDGET COMMITTEE

TUESDAY, DECEMBER 11, 2007

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Adoption of Agenda, as amended, to include item #16
4. Approval of Minutes Dated 10-31-07 **(previously distributed)**
5. Public Participation
6. Adopt the Proposed Budget Reductions in the Amount of $3,066,850 as Outlined on Schedule A from Budget Committee Chair Brown's Letter Dated 11-29-07 and Authorize the Transfer of $3 Million from the Revenue Sharing Reserve Surplus Account to Support the 2008 County Budget **(mailed)**
7. Prohibit County Commissioners from Receiving Per Diem and Mileage Compensation in Addition to Base Salaries Unless Required by Law **(mailed)**
8. Receive and File Update on Pension Review Project from Plante & Moran **(mailed)**
9. Authorize Actuarial Fees Not to Exceed $25,000 in Support of the Pension Review Project **(mailed)**
10. Receive and File Review of Equalization Department Budget **(mailed)**
11. Approve 2007 Equalization Study **(mailed)**
12. 2007 Budget Adjustment Court Building Security **(mailed)**
13. Identify a Funding Source and Approve Payment of $5,527.25 to Vercruysse Murray & Calzone for Professional Services Rendered Through October 31, 2007 **(mailed)**
14. Recommendation from Special Meeting of the Community Services Committee of 11-29-07 **(mailed)**
    Concur in Request of Interim Veterans' Services Director and Approve Allocations to Cover the Veteran's Burial and Grave Marker Allowances in 2007. Further, that the Grave Marker Allowance be Reduced to $100 Effective January 1, 2008 and that Notification be Sent to Cemeteries

MACOMB COUNTY BOARD OF COMMISSIONERS

William A. Crouchman
District 23
Chairman

Dana Camphous-Peterson
District 18
Vice-Chair

Leonard Haggerty
District 21
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Sarah Roberts - District 24
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Leon Drolet - District 26

15. Recommendation from Legislative and Administrative Services Committee Meeting of 12-03-07 **(mailed)**
    Authorize Newsroom Solutions to Develop an Internet Election Results System

16. Recommendation from Health Services Committee Meeting of 12-06-07 **(attached)**
    Approve Increasing Revenues and Expenses in the Health Department Breast and Cervical Cancer Screening Program from $300,000 to $380,000

17. 2007 Contingency Account Update **(mailed)**

18. New Business

19. Public Participation

20. Adjournment

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO approve $3,066,850 in spending cuts as noted in correspondence dated November 29, 2007 from Budget Chair Don Brown and summarized on Schedule A and further to authorize the transfer of $3 million from the Revenue Sharing Reserve surplus account to support the 2008 County Budget.

INTRODUCED BY: Commissioner Don Brown
Chairman, Budgent Committee

COMMITTEE/MEETING DATE

Budget/December 11, 2007

BOARD OF COMMISSIONERS

1 S. Main St., 9th Floor
Mount Clemens, Michigan 48043
586-469-5125 FAX 586-469-5993
macombcountymi.gov/boardofcommissioners

TO: Members of the Budget Committee

FROM: Don Brown, Budget Committee Chairman

DATE: November 29, 2007

SUBJECT: 2008 Budget

Over the course of the last few weeks, various Commissioners have approached me with suggestions to trim 2008 budget year expenditures. I have presented those suggestions around which I felt a consensus could be built to small groups of Commissioners both Democrat and Republican for input. The above discussions have resulted in a "short list" of suggestions totaling $3,066,850 that I believe could receive the support of a majority of the Commissioners and summarized them on the attached Schedule (A).

I am asking that the Budget Committee consider these proposed savings at the December Budget Committee meeting in order to get a head start on our commitment to reduce 2008 net expenditures by $12 million, no later than January 31, 2008. Each item on Schedule A will be voted as a separate item.

In addition to the savings outlined on Schedule A, I am also recommending that the County draw down $3 million from the $7.2 million Revenue Sharing Reserve surplus. You will recall that this fund accumulated as the result of State legislation eliminating State Revenue Sharing and advancing the County tax levy from December to July over the period of 2005 through 2007. My proposal would leave the remaining $4.2 million in the surplus fund for the future needs of the County.

Most of the items noted on Schedule A are self explanatory. I envision the reductions to the Park Fund, Court Building Safety and the Sheriff Department as reductions in County support for the programs in general. If adopted by the Board of Commissioners, the Park Administration and the Sheriff would be given the latitude of reducing their expenditure levels below 2008 projected levels by the stated amounts.

Local ordinance chargebacks at the jail relate to the County's ability to charge local units of government for inmates sentenced to jail under local ordinances. We recently had some 140 such inmates housed in the jail, which at full cost reimbursement of approximately $70 per day, would generate $3.6 million per year to the County. This proposal calls for the County to begin charging local units only a portion of costs allowable under State law in order to generate a total of $500,000 in 2008.

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I am also recommending that we extend the hiring freeze from10 weeks to 20 weeks which would save the County an additional $800,000 per year.

If the above recommendations are adopted in December, we would go into the new year having accomplished savings of approximately one-half of our $12 million goal.

I see the above recommendations as a compliment to the ongoing budget process and not as a substitute for it. Budget hearings will continue in January as planned to ensure a balanced budget in 2008.

DB:ts

Enclosures

	2006 Actual	2007 Budget	YTD 9/30/2007	2008 Projection	2008 Recommend	2008 Reduction
Board of Commissioners						
Conference & Seminar	1,461	14,350	5,249	14,350	7,000	(7,350)
NACO Award Breakfast	2,810	3,000	1,565	3,000	500	(2,500)
Public Information	-	10,000	-	10,000	-	(10,000)
Volunteer Recognition	6,263	7,500	6,476	7,500	500	(7,000)
Student Government Day	36	2,500	29	2,500	500	(2,000)
Older American Festival	18,207	23,000	15,135	23,000	-	(23,000)
Annual Report	130,000	-	-	130,000	-	(65,000) (1)
Total Board of Commissioners	158,777	60,350	28,454	190,350	8,500	(116,850)
Other Items						
Vehicles	610,537	750,000	286,240	750,000	350,000	(400,000)
Capital Outlay - Furniture	95,058	200,000	23,901	200,000	100,000	(100,000)
Contingency	324,216	630,000	261,765	700,000	400,000	(300,000)
Contribution - Park Fund	803,788	1,045,934	464,558	911,977	811,977	(100,000)
Court Building Safety - Bluecoats	1,039,001	1,115,591	787,142	1,114,154	864,154	(250,000)
Sheriff	58,487,433	62,727,656	40,296,074	60,823,766	60,323,766	(500,000)
Local Ordinance Chagrebacks - Jail	-	-	-	-	-	(500,000)
Extend Hiring Freeze Addl 10 Wks	-	-	-	-	-	(800,000)
Total Other Items	61,360,033	66,469,181	42,119,680	64,499,897	62,849,897	(2,950,000)
Grand Total	61,518,810	66,529,531	42,148,134	64,690,247	62,858,397	(3,066,850)

(1) - Savings annualized

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PAPER

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO prohibit County Commissioners from receiving per diem and mileage compensation in addition to base salaries unless required by law.

INTRODUCED BY: Commissioner Don Brown, Chair, Budget Committee

As a result of the above, County Commissioner compensation will be limited to the following in 2008:

Chairman, County Board of Commissioners	$73,790
County Commissioner	$34,068

MCL § 330.1224 requires that the Community Mental Health Services Board members receive "a per diem no larger than the highest per diem for members of other County Advisory Boards set by the County Board of Commissioners..."

Consequently, County Commissioners sitting on the Community Mental Health Services Board will continue to receive a per diem of $35.00 but no mileage.

As a result of this resolution, only Commissioners sitting on the Community Mental Health Services Board will receive per diem compensation for attending official meetings of the Community Mental Health Services Board in 2008. No other per diems or mileage will be paid to County Commissioners.

COMMITTEE/MEETING DATE

Budget/December 11, 2007

RECYCLABLE
PAPER

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO receive and file an update on the Pension Review Project from Plante & Moran and authorize actuarial fees not to exceed $25,000 in support of the project.

INTRODUCED BY: Commissioner Don Brown
Chairman, Budget Committee

COMMITTEE/MEETING DATE

Budget/December 11, 2007

FINANCE DEPARTMENT

10 N. Main St., 12th Floor
Mount Clemens, Michigan 48043
586-469-5250 FAX 586-469-5847

December 3, 2007

David M. Diegel
Finance Director

John H. Foster
Assistant Finance Director

Robert Grzanka, C.P.A.
Internal Audit Manager

Stephen L. Smigiel, C.P.A.
Accounting Manager

Commissioner Don Brown, Chairperson
and Members of the Budget Committee
9th Floor-Administrative Building
Mount Clemens, Michigan 48043

Dear Commissioner:

I am forwarding an update from Plante & Moran regarding their engagement to provide suggested changes to our existing defined benefit pension plan.

Also enclosed is a proposal from our Actuary, Gabriel Roeder Smith and Company which summarizes their proposed fee schedule to perform the necessary actuarial analysis required for the examination of the existing pension plan and any suggested changes.

You may recall that the Budget Committee previously limited Plante & Moran's fees to $25,000 for this project. Gabriel, Roeder, Smith and Company are projecting costs of $25,000 to perform the necessary actuarial analysis for eight different scenarios for both General and Sheriff Department employees.

Mr. Joe Rankin of Plante & Moran, will be in attendance at the December 11, 2007 Budget Committee to make a presentation and answer questions.

Sincerely yours,

David M. Diegel
Finance Director

DMD:ts

Enclosures

MACOMB COUNTY BOARD OF COMMISSIONERS

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plante moran

Plante & Moran, PLLC
Suite 500
2601 Cambridge Court
Auburn Hills, MI 48326
Tel: 248.375.7100
Fax: 248.375.7101
plantemoran.com

PRIVATE AND CONFIDENTIAL

December 3, 2007

Mr. David M. Diegel
Finance Director
Macomb County
10 North Main St.
12th Floor, County Building
Mt. Clemens, MI 48043

Re: Update on Employee Benefit Consulting Services

Dear Mr. Diegel:

Plante & Moran has been engaged by the Macomb County Board of Commissioners to assist it in reviewing the Macomb County Employees Retirement System. In particular, the three major components of the assignment are to:

1. Assess Current and Projected System – under a variety of alternatives with the assistance of the system's current actuary
2. Plan Design Alternatives – determine the future additive costs of a defined contribution plan, and
3. Final Analysis Report – prepare a report highlighting findings

The completion of work is contingent upon:

1. the availability of the actuary to assist in preparation of certain projections,
2. approval of the actuary's fees by Macomb County
3. explanation of the methodology to the Board of Commissioners prior to the actuarial work being initiated, and
4. the amount of board requested capitated fees being sufficient to complete the assignment

Project Status

The actuary has proposed on providing twenty year projections for the General County and the Sheriff's Department, including:

1. necessary contributions as a percent of payroll – both employer and employee contributions net of any adjustments for UAL as a level percent of payroll
2. payroll – by existing and future participants,
3. valuation assets
4. accrued liability and
5. funded percentage.

The projections are for the following nine scenarios:

Praxity
MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

Scenario	Annual Investment Return	New Entrants Permitted?	Actives Remain in Defined Benefit Plan?
Baseline	7.50%	Yes	Yes
1	5.00%	Yes	Yes
2	10.00%	Yes	Yes
3	7.50%	No	Yes
4	5.00%	No	Yes
5	10.00%	No	Yes
6	7.50%	No	No
7	5.00%	No	No
8	10.00%	No	No

It is understood that the actuarial information is an estimate and as such, it will not be represented to have the same form and precision of a standard actuarial valuation. It is also understood that the permissibility of the permutations requested may be a matter of law, collective bargaining, or both – if the Board of Commissioners desire action to implement any of the alternatives represented in Plante & Moran's study, we will advise them to seek legal opinions prior to taking any such action. Finally, because of the interplay of the pension plan with the retiree health benefits provided by the county, we will recommend that the relative impact associated with the retiree medical plan be assessed prior to making any formal recommendations.

Next Steps/Actions to Further the Assignment

Addressing the above-referenced contingencies is necessary to complete the assignment. At this time,

1. the actuary is available to assist in preparation of certain projections – it is estimated that projection could be completed by mid- to late-February once the fees are approved
2. the approval of the actuary's fees by Macomb County is pending an explanation of the approach to the Board of Commissioners
3. an explanation of the methodology to the Board of Commissioners is scheduled to take place at the December 11 budget meeting, and
4. the amount of board requested capitated fees being sufficient to complete the assignment is not an issue at this time – fees incurred are well below the amount quoted.

Several meetings and conversations have taken place with the actuary and consultant and templates have been created to facilitate the production of estimated costs and a final report.

Once the actuarial fees are approved and the associated work product is complete, I anticipate a preliminary report be available within 2 weeks.

Please call me at (248) 375-7361.

Very truly yours,

PLANTE & MORAN, PLLC

Joseph F. Rankin

GRS

Gabriel Roeder Smith & Company
Consultants & Actuaries

One Towne Square
Suite 800
Southfield, MI 48076-3723

248.799.9000 phone
248.799.9020 fax
www.gabrielroeder.com

November 9, 2007

Mr. David M. Diegel, Finance Director
Macomb County Employees' Retirement System
10 North Main Street
County Building – 12th Floor
Mount Clemens, Michigan 48043

Re: Macomb County Employees' Retirement System – Proposed Fees for 20 Year Projections Requested by Plante & Moran

Dear Dave:

As you know, Gabriel, Roeder, Smith & Company (GRS) received a request from Plante & Moran to prepare 20 year projections for the Macomb County Employees' Retirement System under various scenarios. The request is described in detail in a letter dated November 1, 2007 addressed to Cathy Nagy of GRS, from Joe Rankin of Plante & Moran. These projections are a part of a larger study that Plante & Moran will conduct at the request of the Macomb County Board of Commissioners.

The purpose of this letter is to provide our proposed fees for preparing these projections.

Scope of Services and Fees

As requested, for the General County and the Sheriff's Department, GRS will prepare 20 year projections of the following:

- Employer and employee contributions as a percentage of payroll
- Payroll projections for both current active employees and future new hires
- Valuation Assets
- Actuarial Accrued Liabilities
- Funded Percentage (ratio of valuation assets to actuarial accrued liabilities)

The projections will be prepared based on the following information:

- The demographic and financial information provided by the County for the December 31 2006 actuarial valuation of the Retirement System
- The same assumptions that were used in the December 31, 2006 actuarial valuation, except as modified in the scenarios described on the next page
- No changes in benefits during the projection period for the members who remain in the defined benefit program
- New entrants will replace members who retire, withdraw or die such that the active population remains stable

Rec'd 11-13-07

The projections will be prepared under the following scenarios:

General County

Scenario	*Annual Investment Return*	*New Entrants Permitted?*	*Current Actives Remain in the Defined Benefit Plan*	*Fees Per Scenario*
Baseline	7.50%	Yes	Yes	$ 4,000
1	5.00%	Yes	Yes	750
2	10.00%	Yes	Yes	750
3	7.50%	No	Yes	2,000
4	5.00%	No	Yes	750
5	10.00%	No	Yes	750
6	7.50%	No	No	2,000
7	5.00%	No	No	750
8	10.00%	No	No	750
Total				$12,500

Sheriff's Department

Scenario	*Annual Investment Return*	*New Entrants Permitted?*	*Current Actives Remain in the Defined Benefit Plan*	*Fees Per Scenario*
Baseline	7.50%	Yes	Yes	$ 4,000
1	5.00%	Yes	Yes	750
2	10.00%	Yes	Yes	750
3	7.50%	No	Yes	2,000
4	5.00%	No	Yes	750
5	10.00%	No	Yes	750
6	7.50%	No	No	2,000
7	5.00%	No	No	750
8	10.00%	No	No	750
Total				$12,500

The total proposed fee for these projections is $25,000.

We will summarize the results of our analysis in a letter. In addition, we will provide the results of the projections to Plante & Moran in a spreadsheet, which will allow them to analyze other benefit programs for both future new hires and current active employees.

Please note that these proposed fees include preparing the projections and summarizing the results in a letter. The fees do not include any meetings or any other analysis not described in Plante & Moran's November 1, 2007 letter.

Timing

We will coordinate the timing of the project with Plante & Moran upon approval of our fees.

Gabriel, Roeder, Smith & Company appreciates the opportunity to be of service to you. Please let us know of your decision regarding this project. In the meantime, if you have any questions do not hesitate to contact us.

Sincerely,

Cathy Nagy, FSA
Consulting Actuary

Jim Koss, ASA
Consulting Actuary

CN:WJK:lr

cc: Joe Rankin – Plante & Moran
Francois Pieterse – GRS

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FINANCE DEPARTMENT

10 N. Main St., 12th Floor
Mount Clemens, Michigan 48043
586-469-5250 FAX 586-469-5847

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Internal Audit Manager

Stephen L. Smigiel, C.P.A.
Accounting Manager

TO: Elected Officials and Department Heads

FROM: David M. Diegel
Finance Director

DATE: November 1, 2007

SUBJECT: 2008 Budget

The Budget Committee, at its meeting of October 31, 2007, adopted the attached motion regarding the development of the 2008 Budget.

The County continues to incur deficit spending. We are projecting deficits of $9 million in 2007 and $12 million in 2008 if spending continues at the current rate.

The Chair of the Committee which oversees your department will notify you of the date and time that you are to make your presentation.

We are enclosing a three-year history of revenues and expenses incurred by your department. We have also identified programs under your supervision that are discretionary and not mandated by law. The schedule of discretionary programs was prepared based on information preciously provided by your department.

We are sending this information now to enable as much time as possible for you to develop your presentation.

If you have questions or concerns about the data we are forwarding, please contact my office.

DMD:ts

Enclosures

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RESOLUTION NO. _____ **FULL BOARD MEETING DATE:**_____

AGENDA ITEM:_____

MACOMB COUNTY, MICHIGAN

RESOLUTION TO _____ **(see below)**

INTRODUCED BY: from the Floor

At the **Special Budget Committee** meeting held on **October 31, 2007,** the following action was taken:

A MOTION WAS MADE BY DOHERTY, SUPPORTED BY DiMARIA, TO RECOMMEND THAT THE BOARD OF COMMISSIONERS REVIEW EACH DEPARTMENTAL BUDGET BY ITS REPORTING COMMITTEE TO SEEK EFFICIENCIES OF SERVICES AND COST REDUCTIONS WITH THE OBJECTIVE TO BE A BALANCED BUDGET IN 2008 (underlined item is a friendly amendment by Szczepanski). RESULTS TO BE FORWARDED TO THE BUDGET COMMITTEE NO LATER THAN JANUARY 31, 2008.

SUCH REVIEWS SHALL INCLUDE BUT NOT BE LIMITED TO:

- EVALUATION OF PROGRAMS
- EVALUATION OF POSITIONS
- THREE YEAR HISTORY OF EXPENSES AND REVENUES BY LINE ITEMS
- PERCENTAGE OF BUDGET COMPARED TO OVERALL COUNTY BUDGET
- ANALYSIS OF GRANT FUNDS TO COUNTY FUNDS (IN-KIND VS. ACTUAL DOLLARS AND DIMINISHING GRANTS)
- ANALYSIS OF DISCRETIONARY PROGRAMS TO MANDATED PROGRAMS
- CONSOLIDATION OF SERVICES ACROSS DEPARTMENTS
- ASK DEPARTMENT HEADS AND THE FIVE (5) COUNTY-WIDE ELECTED OFFICIALS TO PROVIDE RECOMMENDED CHANGES TO THEIR DEPARTMENT BUDGET (offered as a friendly amendment by Vosburg)

FURTHER, THAT:

- 2007 SPENDING LEVELS BE MAINTAINED THROUGH JANUARY 31, 2008
- TARGETED DOLLAR VALUES TO BE CUT BE PROVIDED TO EACH DEPARTMENT BY THE DECEMBER BUDGET COMMITTEE MEETING (offered as a friendly amendment by Lund)

COMMITTEE/MEETING DATE

_____

_____

_____

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GENERAL FUND	EQUALIZATION DEPARTMENT	GENERAL COUNTY
101	22500	3

DEPARTMENT PURPOSE:

To provide Macomb County with certified asessors for all matters concerning equalization of property.

DEPARTMENT FUNCTIONS:

The Equalization department performs the following duties in assisting the Board of Commissioners in the matter of county equalization:

- The department performs survey assessments for the Board of Commissioners;
- County assessors assist local assessing officers in the performance of their duties and assumes the roll of assessor at the direction of the State Tax Commission for those communities without a certified assessor.
- The department is also required to develop and maintain accurate property descriptions and develop uniform valuation standards and techniques for assessment purposes.
- The department computes the millage reduction multiplier for Headlee, Truth in Taxation and Truth in Assessing for all taxing jurisdictions in the county.

DEPARTMENT POSITION CLASSIFICATIONS	2007 RANGE		AMENDED 2007 BUDGET	2008 BUDGET
Director, Equalization	$77,020	$96,275	1	1
Equalization Manager	55,652	69,565	3	3
Appraiser II	38,773	48,467	4	4
Appraiser I	34,270	42,837	2	2
Senior Secretary	33,638	40,773	1	1
Typist Clerk III	28,567	32,648	3	3
TOTAL			14	14

Fund: 101 General Fund
Dept: 225 Equalization

Macomb County, Michigan
Revenue and Expense Report by Department

Object	Description	2004 Actual	2005 Actual	2006 Actual	YTD 09/30/2007	2007 Amended	2008 Projected
Revenue Accounts							
60799	FEES-OTHER	240.00	0.00	1,215.00	800.00	250.00	1,000.00
Total 414	**Charges for Services**	240.00	0.00	1,215.00	800.00	250.00	1,000.00
67744	JURY DUTY REIMBURSEMENT	0.00	32.50	14.90	56.40	0.00	0.00
67753	INS CLAIMS-WORKERS COMP	0.00	930.70	0.00	0.00	0.00	0.00
Total 422	**Reimbursements**	0.00	963.20	14.90	56.40	0.00	0.00
	Total Revenue Accounts	240.00	963.20	1,229.90	856.40	250.00	1,000.00
Expense Accounts							
70200	SAL & WAGE - BASE PAY	618,681.50	553,563.33	587,274.38	459,826.71	723,231.00	648,231.00
70204	SAL & WAGE - RETRO PAY	0.00	12,333.28	0.00	0.00	0.00	0.00
70207	SAL & WAGE - COLA	5,802.71	5,410.43	5,019.53	459.38	6,370.00	4,900.00
70208	SAL & WAGE -IN LIEU OF MED	0.00	248.64	1,500.00	1,002.72	0.00	0.00
70209	SAL & WAGE - EXTRA-HIRE	5,991.12	5,009.02	0.00	0.00	0.00	0.00
70214	SAL & WAGE - LONGEVITY	9,570.00	7,380.00	6,310.00	0.00	7,200.00	9,320.00
70217	SAL & WAGE - ANN'L LEAV-PAYOFF	0.00	0.00	0.00	1,797.04	0.00	0.00
Total 501	**Salaries and Wages**	640,045.33	583,944.70	600,103.91	463,085.85	736,801.00	662,451.00
71510	FICA - OASDI	39,409.13	35,929.31	37,156.25	28,677.17	45,682.00	41,072.00
71515	FICA - MEDICARE	9,248.96	8,467.45	8,697.71	6,706.87	10,684.00	9,606.00
71520	HOSPITALIZATION INSURANCE	134,406.13	135,482.67	147,340.00	125,999.28	196,000.00	145,783.00
71521	DENTAL INSURANCE	9,333.65	7,790.10	8,700.00	7,656.00	11,200.00	11,156.00
71529	RETIREE MEDICAL	44,191.95	37,573.79	39,434.50	41,587.55	73,680.00	79,494.00
71530	LIFE INSURANCE - BASE	1,441.37	1,181.02	1,244.19	266.83	1,050.00	951.00
71540	PENSION	26,118.42	52,192.46	73,362.04	54,620.74	110,519.00	79,494.00
71560	WORKER'S COMPENSATION	766.14	694.89	716.65	553.94	884.00	795.00
71570	UNEMPLOYMENT COMPENSATION	0.00	0.00	6,516.00	0.00	0.00	0.00
71580	LONG-TERM DISABILITY	1,444.03	1,221.06	1,363.18	811.04	1,695.00	1,126.00
71590	COMPENSATED ABSENCES	9,480.38	10,406.45	13,972.37	0.00	1,842.00	6,624.00

Fund: 101 General Fund
Dept: 225 Equalization

Macomb County, Michigan
Revenue and Expense Report by Department

Object	Description	2004 Actual	2005 Actual	2006 Actual	YTD 09/30/2007	2007 Amended	2008 Projected
71595	FLEX SPENDING-HLTH/DEPEND	66.46	0.00	61.00	56.64	0.00	0.00
Total 502	**Fringe Benefits**	275,906.62	290,939.20	338,563.89	266,936.06	453,236.00	376,101.00
72607	SUPPLIES - DATA PROCESSING	0.00	0.00	0.00	0.00	107.00	0.00
72624	SUPPLIES - OFFICE	2,813.08	2,644.04	3,325.74	3,182.81	4,500.00	4,000.00
72625	SUPPLIES - PHOTOGRAPHIC	1,222.40	606.78	0.00	0.00	500.00	1,500.00
72702	BOOKS	2,612.18	2,638.28	1,453.15	2,335.35	3,250.00	3,250.00
72901	POSTAGE & DELIVERY	1,716.77	2,076.13	2,081.45	1,915.52	2,500.00	2,500.00
82201	MEMBERSHIP DUES	1,067.52	1,060.00	805.00	668.34	1,200.00	1,200.00
82301	CERTIFICATION EXPENSE	1,175.00	1,150.00	1,000.00	0.00	1,500.00	1,500.00
86201	TRAVEL - LOCAL MILEAGE	7,442.47	7,930.69	11,041.92	6,661.60	10,000.00	8,000.00
86202	TRAVEL EXPENSE	308.25	410.27	178.00	136.01	1,000.00	250.00
90101	PRINTING & REPRODUCTION	927.73	871.30	849.98	890.71	1,000.00	2,000.00
90301	ADVERTISING	2,010.60	1,758.75	1,941.60	2,038.80	2,039.00	2,000.00
90500	RECORD COPYING	0.00	0.00	0.00	0.00	100.00	100.00
93099	REPAIRS & MAINT - EQUIP OTHER	0.00	0.00	0.00	0.00	500.00	500.00
93101	EQUIP MAINT AGREEMENTS	9,825.00	2,220.76	2,162.28	1,119.90	2,799.00	2,656.00
95901	EMPLOYEE TRAINING	6,436.56	3,598.40	0.00	0.00	0.00	0.00
99901	MISCELLANEOUS	0.00	0.00	0.00	0.00	211.00	0.00
Total 504	**Operating Expenses**	37,557.56	26,965.40	24,839.12	18,949.04	31,206.00	29,456.00
91101	INSURANCE -LIABILITY	6,552.00	6,552.00	6,572.94	5,676.48	7,569.00	9,958.00
92105	UTILITIES - PHONES - CELLULAR	115.49	123.81	656.40	0.00	0.00	655.00
94401	EQUIPMENT RENTAL-INTER FD	1,991.04	2,205.72	2,205.72	1,654.29	2,206.00	2,206.00
96101	INTER SERV-MIS-COMPUTER MAINT	1,566.00	1,562.00	1,365.72	1,065.60	1,421.00	1,266.00
96102	INTER SERV-MIS DATA CENTER	14,073.00	14,040.00	17,088.60	13,356.00	17,804.00	17,058.00
96103	INTER SERV-TELEPHONE	7,816.87	8,613.12	12,592.44	7,453.44	9,938.00	11,696.00
Total 507	**Internal Service Costs**	32,114.40	33,096.65	40,481.82	29,205.81	38,938.00	42,839.00
	Total Expense Accounts	985,623.91	934,945.95	1,003,988.74	778,176.76	1,260,181.00	1,110,847.00

Fund: 101 General Fund
Dept: 225 Equalization

Macomb County, Michigan
Revenue and Expense Report by Department

Object	Description	2004 Actual	2005 Actual	2006 Actual	YTD 09/30/2007	2007 Amended	2008 Projected
	Revenue	240.00	963.20	1,229.90	856.40	250.00	1,000.00
	Expenses	985,623.91	934,945.95	1,003,988.74	778,176.76	1,260,181.00	1,110,847.00
	Net	-985,383.91	-933,982.75	-1,002,758.84	-777,320.36	-1,259,931.00	-1,109,847.00

EXHIBIT III

2008

DEPARTMENT	POS	MANDATING AND/OR ENABLING LEGISLATION	DISCRETIONARY SERVICES	STATE/ FEDERAL AND/OR FEES	NET COUNTY BUDGET
Equalization	14.0	211.34 & 211.30 & 209.5 MCL			-

RECYCLABLE
PAPER

Resolution No. _____

BUDGET MEETING DATE: December 11, 2007
AGENDA ITEM: _____

MACOMB COUNTY, MICHIGAN

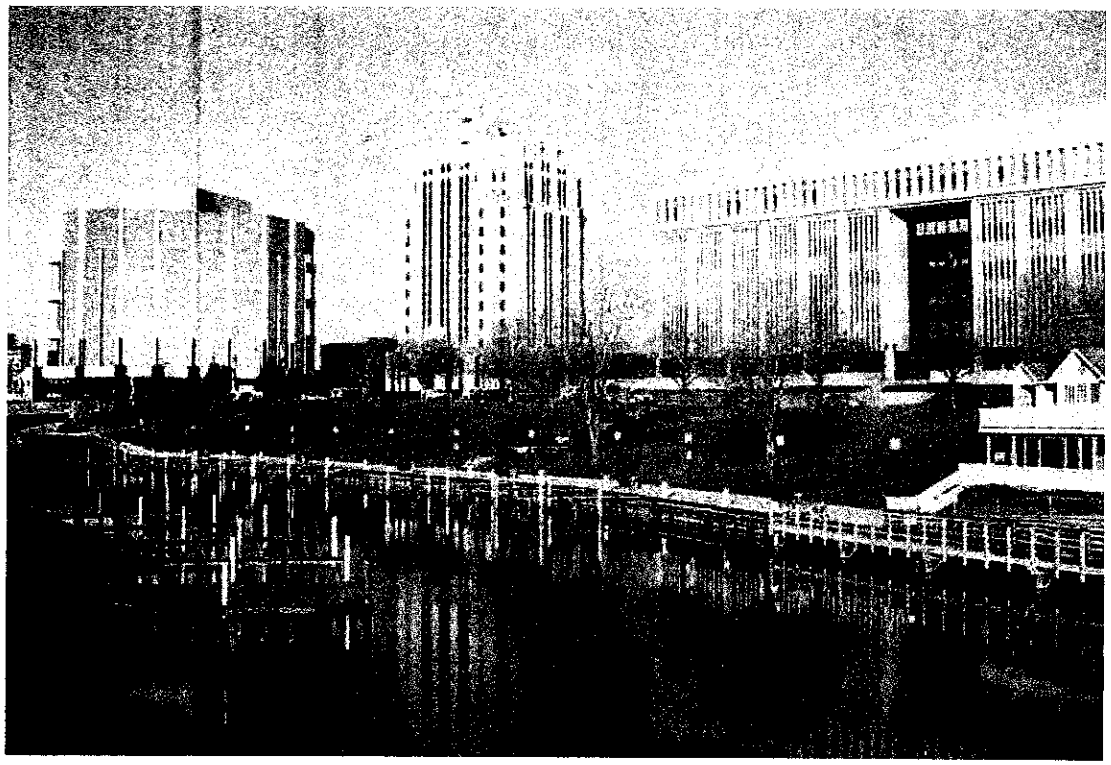
RESOLUTION TO: Approve the 2007 Equalization Study as submitted by the Equalization Department

INTRODUCED BY: Don Brown, Chair - Budget Committee

COMMITTEE/MEETING DATE
Budget 12-11-07

11/20/2007

2007 EQUALIZATION STUDY



Prepared by:
The Macomb County Equalization Department
Steven M. Mellen, CMAE4, Director

EQUALIZATION DEPARTMENT

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Mount Clemens, Michigan 48043
586-469-5260 Fax 586-469-5423
macombcountymi.gov/equalization

Steven M. Mellen
Director

Terry Moceri
Manager/Auditor
Personal Property Division

David L. Feller
Manager
Comm/Ind Division

Sandy Birkenshaw
Manager
Res/Ag/Dev Division

November 30, 2007

William A. Crouchman, Chair
Macomb County Board of Commissioners
One South Main Street, 9th Floor
Mt. Clemens, MI 48043

RE: 2007 Equalization Study for 2008 Assessments

Dear Chair Crouchman,

In compliance with the directives addressed to the Director of the Equalization Department and the Chairperson of the County Board of Commissioners, the attached study is submitted for the Board of Commissioners' information.

Because of the volume of print-outs used in compiling this study, the back-up data will be available in the Equalization Department for review by any Commissioner. If there are any questions relating to this study or any other matter of valuation, please feel free to call upon the Equalization Department.

This study will be submitted to the Michigan State Tax Commission prior to December 31, 2007. Due to the declining market for properties in Macomb County, we have compiled 12-month sales studies, where appropriate, and the information included in your packet reflects the use of those market studies.

This year a few things should be noted by the Commissioners:

1. With the perception of declining real estate values, we may all be questioned as to why the taxable values are being increased while the assessed value is decreased.
    a. This is a result of P.A. 415 of 1994, commonly referred to as Proposal "A". Since 1994, the assessments have increased 16% more (cumulatively) than the Consumers Price Index (2008 increase is 2.3%). The taxable value is a calculation of last years taxable value x C.P.I. and due to the taxable value to State equalized value gap, the C.P.I. would have to increase 16% or the assessments would have to decrease 16% or a combination of the two factors before a tax decrease would be realized.

MACOMB COUNTY BOARD OF COMMISSIONERS

William A. Crouchman
District 23
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Dana Camphous-Peterson
District 18
Vice-Chair

Leonard Haggerty
District 21
Sergeant-At-Arms

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Sue Rocca - District 7
David Flynn - District 8
Robert Mijac - District 9
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Peter J. Lund - District 12
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Keith Rengert - District 15
Carey Torrice - District 16
Ed Bruley - District 17
Paul Gieleghem - District 19
Kathy Tocco - District 20
Betty Slinde - District 22
Sarah Roberts - District 24
Kathy D. Vosburg - District 25
Leon Drolet - District 26

2. As was noted last year, the value for the large auto plants is declining. Ford realized most of their reduction last year and for 2008 Chrysler will be requesting a similar reduction to Ford.

While each of these items will be first addressed by the local municipalities, the first item could be addressed to anyone in government. The second item could have a long term budget impact on all tax levying agencies in the entire county.

Should any questions arise from this study, I am, as always, available to answer those questions.

Respectfully Submitted,

Steven M. Mellen, CMAE4
Equalization Director

SMM/jq

Attachments

JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

BULLETIN NO. 10
November 6, 2007
EQUALIZATION CALENDAR

TO: **Equalization Directors and Assessors**

FROM: **State Tax Commission (STC)**

RE: **EQUALIZATION CALENDAR**
EQUALIZATION OF ASSESSMENTS

This bulletin contains two documents, which discuss the equalization of assessments. One is the 2008 County and State Equalization Calendar. The other is a paper intended to explain the key features of the County and State Equalization process.

The State Tax Commission reminds assessors and equalizers that the importance of the equalization of assessments has NOT been lessened by the passage of Proposal A. It has, instead, become even more important because State Equalized Value is a key element in the determination of Taxable Value.

2008 COUNTY AND STATE EQUALIZATION CALENDAR

June 30, 2007	**Deadline** for County Equalization Director **to file Interim Status Report** of the ongoing study for the current year.
Oct. 1, 2007	**Verification of Sales Study** information for two year studies is to be completed by this date.
Nov. 1, 2007	**Single Year Sales Studies may be initiated by the local assessor to the County Equalization Department. The County Equalization Director shall deliver the studies to the State Tax Commission** as soon as possible but not later than this date. Sales occurring between October 1 of the previous year and September 30 prior to tax day shall be used in the single year study. Assessment and Certification Division **staff reports to the State Tax Commission (STC) on the progress and quality of 2007 equalization studies** (whose purpose is to set the starting base for 2008) for each county on tentative forms L-4030, L-4031, L-4032.

P.O. BOX 30471 • LANSING, MICHIGAN 48909-7971
www.michigan.gov/treasury • (517) 373-0500

Dec. 1, 2007	**Results of equalization studies should be reported** to assessors of each Township and City.
Dec. 31, 2007	**Tax day** for 2008 property taxes. MCL 211.2.
Dec. 31, 2007 is a Holiday Jan. 1, 2008 is a Holiday Jan. 2, 2008	**Due date for filing of county equalization department studies** made during 2007 with the STC for all classifications in all units on Form L-4018. [R 209.41]. These studies are used for the 2008 revised starting bases.
Feb. 1, 2008	Assessment and Certification Division **staff reports to the State Tax Commission on the progress and quality of 2007 equalization studies** (whose purpose is to set the starting base for 2008) for each county on preliminary forms L-4030, L-4031, L-4032.
Feb. 18 is a Holiday Feb. 19, 2008	**Deadline** for county equalization director **to publish in a newspaper the tentative equalization ratios and estimated SEV multipliers for 2008.** MCL 211.34a.
March 3, 2008	The **2008 assessment roll shall be completed and certified** by the assessor. MCL 211.24. Assessor submits certified roll to Board of Review on March 4, 2008.
April 9, 2008	The **township supervisor or assessor shall deliver completed assessment roll,** with BOR certification, to the county equalization director not later than the tenth day after adjournment of the board of review or by April 9 (the Wednesday following the first Monday in April) whichever date occurs first. MCL 211.30(4). Note: An assessor shall file Form L-4021 with the County Equalization Department, and Form L-4022 with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(10a), (10b). The form L-4022 must be signed by the assessor.
April 15, 2008	**County Board of Commissioners meets in equalization session.** MCL 209.5 and 211.34. The equalization director **files a tabular statement of the county equalization adopted by the County Board of Commissioners** on the Form L-4024 prescribed and furnished by the STC, immediately after adoption.

	County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 5, 2008. The Assessment and Certification Division staff makes a final report to the State Tax Commission on Forms L-4030, L-4031, L-4032 immediately after the adoption of the 2008 equalization report by the County Board of Commissioners.
April 21, 2008	**Equalization director files separate Form L-4023** for each unit in the county with the STC no later than April 21, 2008. MCL 211.150.
May 5, 2008	**Deadline for filing official County Board of Commissioners report of county equalization** (L-4024) with STC. MCL 209.5. **Appeal from county equalization to Michigan Tax Tribunal** must be filed within 30 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735.
May 12, 2008	**Preliminary state equalization valuation recommendations** presented by the Assessment and Certification Division staff to the State Tax Commission. MCL 209.2.
May 26, 2008 is a holiday May 27, 2008	State Equalization Proceeding - **Final State Equalization** order is issued by STC. MCL 209.4.

THE EQUALIZATION OF ASSESSED VALUES

Note: This paper is intended to be an aid in understanding the equalization process. It is NOT a technical statement of policies and procedures.

1979 P.A. 114 requires separate equalization of the total of each of the six classifications of real property and for the total of personal property, beginning with the 1981 equalization. Equalization by classification for real property does NOT mean that assessing officers must no longer maintain uniformity within and between all the classifications of property, real and personal, in each city or township. Assessments of all property are required to be at 50% of True Cash Value. True Cash Value is defined by Michigan Compiled Laws 211.27.

Equalization Process for 2008:

1. Prior to December 31, 2007, the county equalization department of each county is required to study the assessments in each separately equalized classification of property in each township and city. The results of these equalization studies are given to each assessor and to the State Tax Commission by December 31, 2007.

2. December 31, 2007 is tax day for 2008 assessments and is the date on which the assessable status of persons and property is determined.

3. By the third Monday in February, (Feb. 19, 2008 because of the holiday), the equalization director is required to publish the assessment level percentages and the tentative state equalized valuation multipliers separately for each of six classes of real property and the total of personal property for each township and city.

4. By March 3, 2008, the assessor of each township or city must have completed the 2008 assessment roll and determined a uniform valuation for each item of assessable property. (Statute requires 50% assessment.)

5. Between March 10, 2008 and April 7, 2008, the board of review in each township and city hears appeals from property owners and may correct errors or approve individual appeals if the change is supported by adequate factual information.

6. Between April 8, 2008 and the May 5, 2008, the law requires the county board of commissioners to review the assessment rolls of all units and either approve the totals of the assessments for the six classifications of real property and the total of personal property assessed valuations of each unit or add to or deduct from those classifications of property which are not representative of 50% of true cash value.

7. On May 12, 2008, the State Tax Commission issues a tabular statement containing the totals for each of the six classifications of real property and the total personal property which it has determined to be the preliminary equalized valuation for each county for 2008. The statement is mailed to the county clerk. During the time between preliminary and final state equalization, the State Tax Commission hears complaints about the preliminary valuations.

8. On May 27, 2008 (May 26 is a holiday), the State Tax Commission issues the final state equalized valuations for the totals of six classifications of real property and the total of personal property for each of the 83 counties. A statement showing the results of state equalization is mailed to each county treasurer.

The state equalized valuation of an individual item of real property results from a calculation based on the actions of the three equalization bodies: the local assessor and board of review; the county board of commissioners; and the state tax commission acting as the state board of equalization. It is the function of the assessor to establish and maintain uniformity between individual parcels of property in the township or city. It is the function of the county equalization department to establish and maintain uniformity between townships and cities in the county by estimating the total value of each classification in each township and city. It is the function of the State Tax Commission to establish and maintain uniformity between counties by establishing the value of the total of each classification in each county.

The formula for the state equalized valuation multiplier is: the state equalized valuation of the classification of real property for the township (or city) divided by the assessed valuation of the class of real property for the township (or city) equals the S.E.V. multiplier for that classification. The assessed valuation of one parcel of property classified residential (for example, $20,000) multiplied by the S.E.V. multiplier for residential (for example, 1.2500) produces the 2008 S.E.V. (For example, $25,000) for that parcel for that class. The S.E.V. is entered on the tax roll and tax bill.

If assessment rolls are accepted by the county board of commissioners as being at the 50% level for the residential classification of property, and if the total equalized valuation for residential real property for the entire county adopted by the board of county commissioners is accepted by the state tax commission as being at the 50% level, the assessments of residential real property within that assessment unit would be equal to the state equalized valuations for residential: or in other words, the S.E.V. multiplier would equal 1.0000.

Because of the timing of the study to determine a revised equalization base as required from each county, every assessor has the opportunity to adjust the level of assessment (for example, from 40% to 50%) so as to avoid the necessity of applying an S.E.V. multiplier to the assessments. The study is required to be submitted to the State Tax Commission by December 31, 2007 (January 2, 2008 since both December 31, 2007 and January 1, 2008 are holidays) and its results are published by mid-February, 2008.

Calculation Examples:

In Township A, the county equalization department's study finds that residential real property was assessed for $40,000,000 and that the true cash value amounted to $100,000,000. This indicates a residential real property assessment level of 40.00%. The tentative S.E.V. multiplier would be $50,000,000/$40,000,000 or a 1.2500 multiplier for the residential classification.

The assessor for Township A does not change the assessment percentage level, but adds $4,000,000 as the assessments of NEW residential real property. This <u>would not</u> change the assessment level from 40%, and the true cash value would be $110,000,000, and the correct equalized valuation would be $55,000,000 for residential real property. ($44,000,000 x 1.2500 = $55,000,000 S.E.V.).

In most counties, the equalization department would recommend that the 2008 equalized valuation of residential real property be equal to $55,000,000 and the board of county commissioners would adopt the recommendation. Then if the State Tax Commission accepted the valuation adopted by the county for the total residential real property in the county, the state equalized valuation of Township A's residential real property would be $55,000,000 resulting in a S.E.V. multiplier of 1.2500 ($55,000,000 S.E.V. / $44,000,000 A.V.) for the residential classification of real property.

If in Township A with $44,000,000 of assessed residential real property, the county **did NOT** add the required $11,000,000 necessary to equal 50% of true cash value required for the residential classification and throughout the county there was a similar undervaluation by the county board of commissioners for that classification; assume the total residential real property equalized valuation for all units as adopted by the county was $200,000,000. In state equalization, this County would be assigned a residential real property state equalized valuation of $250,000,000. Township A had been assigned 22% of the total residential real equalized valuation in the county by the board of commissioners ($44,000,000 / $200,000,000), and therefore, the state equalized valuation of residential for Township A would become 22% of $250,000,000 or $55,000,000. As in the prior example the S.E.V. multiplier produced is 1.2500.

The example throughout this paper is for the residential real property classification of property, but the equalization procedures are exactly the same for the five other classes of real property. Personal property equalization differs in that all of the personal property classifications are combined and are assigned a single total equalized valuation for the total of the assessments, for all the personal property.

Appeals:

There are appeals from the actions described in items number 4, 5, and 6 which may be filed with the Michigan Tax Tribunal. Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. Appeals of property classified as residential real, agricultural real, timber-cutover real must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved.

Michigan Department of Treasury
603, Formerly L4018R (Rev. 12-02)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Center Line** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	55,818,590	29	6,613,382	3,602,627	54.47%	102,475,840	
Total Commercial	**55,818,590**	**29**			54.47%	**102,475,840**	AS
Industrial	21,507,650	10	3,071,165	1,735,890	56.52%	38,053,167	
	15,572,380	3	29,648,560	15,572,380	52.52%	29,648,560	
Total Industrial	**37,080,030**	**13**			54.77%	**67,701,727**	AS
Residential	155,052,559	49	**See Form L-4047 - 12 Month Study**		55.32%	280,283,006	
Total Residential	**155,052,559**	**49**			55.32%	**280,283,006**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**247,951,179**	**91**				**450,460,573**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury
603, Formerly L4018P (Rev. 12-02)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Center Line** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural	0					0	NC
Commercial		12	419,620	207,822	49.53%		AU
		60	3,710,164	1,854,735	49.99%		
Total Commercial	**5,983,110**	**72**	4,129,784	2,062,557	49.94%	11,980,597	
Industrial		3	1,572,683	722,998	45.97%		AU
		12	8,662,724	4,331,232	50.00%		
Total Industrial	**36,163,979**	**15**	10,235,407	5,054,230	49.38%	73,236,085	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	**3,774,090**	**7**	7,548,180	3,774,090	50.00%	7,548,180	RV
TOTAL - PERSONAL	**45,921,179**	**94**			**49.50%**	**92,764,862**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Eastpointe** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	104,494,530	101	26,220,577	13,125,783	50.06%	208,738,574	
Total Commercial	**104,494,530**	**101**			50.06%	**208,738,574**	AS
Industrial	7,289,900	5	919,698	470,700	51.18%	14,243,650	
Total Industrial	**7,289,900**	**5**			51.18%	**14,243,650**	AS
Residential	787,756,305	241	**See Form L-4047 - 12 Month Study**		53.47%	1,473,267,823	
Total Residential	**787,756,305**	**241**			53.47%	**1,473,267,823**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**899,540,735**	**347**				**1,696,250,047**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Eastpointe** Year **2007**

Assessment Roll Classification		Sample			% Ratio		
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural	0					0	NC
Commercial		43	1,498,355	733,630	48.96%		AU
		165	5,955,070	2,977,490	50.00%		
Total Commercial	13,268,120	208	7,453,425	3,711,120	49.79%	26,648,162	
Industrial		1	730,351	340,720	46.65%		AU
		3	203,806	101,900	50.00%		
Total Industrial	616,740	4	934,157	442,620	47.38%	1,301,688	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	18,686,110	6	37,372,220	18,686,110	50.00%	37,372,220	RV
TOTAL - PERSONAL	32,570,970	218			49.86%	65,322,070	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Fraser** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	89,256,691	38	20,257,965	10,393,309	51.30%	173,989,651	
Total Commercial	**89,256,691**	**38**			51.30%	**173,989,651**	AS
Industrial	118,406,003	29	19,727,808	10,618,649	53.83%	219,962,852	
Total Industrial	**118,406,003**	**29**			53.83%	**219,962,852**	AS
Residential	417,951,781	269	See Form L-4047 - 12 Month Study		53.25%	784,885,974	
Total Residential	**417,951,781**	**269**			53.25%	**784,885,974**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**625,614,475**	**336**				**1,178,838,477**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Fraser** Year **2007**

Assessment Roll Classification		Sample			% Ratio		
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural	0					0	NC
Commercial		30	1,420,785	719,548	50.64%		
		102	4,425,918	2,207,245	49.87%		AU
Total Commercial	17,858,581	132	5,846,703	2,926,793	50.06%	35,674,353	
Industrial		14	3,911,672	1,954,004	49.95%		
		35	11,467,900	5,731,867	49.98%		AU
Total Industrial	58,841,703	49	15,379,572	7,685,871	49.97%	117,754,058	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	5,873,970	3	11,747,940	5,873,970	50.00%	11,747,940	RV
TOTAL - PERSONAL	82,574,254	184			49.99%	165,176,351	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Memphis** Year **2007**

Asessment Roll Classification		Sample			% Ratio		Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	True Cash Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial (Macomb)	3,917,167	9	937,968	526,855	56.17%	6,973,771	
Total Commercial	**3,917,167**	**9**	937,968	526,855	56.17%	**6,973,771**	AS
Industrial							
Total Industrial							NC
Residential	19,607,229	10	**See Form L-4047 - 12 Month Study**		50.35%	38,941,865	
Total Residential	**19,607,229**	**10**			50.35%	**38,941,865**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**23,524,396**	**19**				**45,915,636**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Memphis** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural	0					0	NC
Commercial		0	0	0	0.00%		AU
		6	1,440,303	720,153	50.00%		
Total Commercial	982,542	6	1,440,303	720,153	50.00%	1,965,084	
Industrial							
Total Industrial	0		0	0		0	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	248,274	2	496,548	248,274	50.00%	496,548	RV
TOTAL - PERSONAL	1,230,816	8			50.00%	2,461,632	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Mount Clemens** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	129,941,900	79	42,237,004	22,956,000	54.35%	239,083,533	
Total Commercial	**129,941,900**	**79**			54.35%	**239,083,533**	AS
Industrial	38,147,200	15	11,038,172	7,248,800	65.67%	58,089,234	
	14,081,500	3	28,441,729	14,081,500	49.51%	28,441,729	
Total Industrial	**52,228,700**	**18**			60.36%	**86,530,963**	AS
Residential	353,513,800	85	**See Form L-4047 - 12 Month Study**		51.97%	680,226,669	
Total Residential	**353,513,800**	**85**			51.97%	**680,226,669**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**535,684,400**	**182**				**1,005,841,165**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Mount Clemens** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural	0					0	NC
Commercial		52	3,416,408	1,612,900	47.21%		AU
		146	5,914,541	2,954,800	49.96%		
Total Commercial	**20,304,700**	**198**	9,330,949	4,567,700	48.95%	41,480,490	
Industrial		0	0	0	0.00%		AU
		9	2,430,611	1,216,700	50.06%		
Total Industrial	**36,753,400**	**9**	2,430,611	1,216,700	50.06%	73,418,698	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	**8,229,700**	**4**	16,459,400	8,229,700	50.00%	16,459,400	RV
TOTAL - PERSONAL	**65,287,800**	**211**			**49.70%**	**131,358,588**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County Macomb City or Township New Baltimore Year 2007

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							
Commercial	45,698,000	20	7,092,111	3,834,800	54.07%	84,516,368	NC
Total Commercial	**45,698,000**	**20**			54.07%	**84,516,368**	AS
Industrial	14,044,000	6	1,942,304	991,000	51.02%	27,526,460	
Total Industrial	**14,044,000**	**6**			51.02%	**27,526,460**	AS
Residential	456,304,833	76	See Form L-4047 - 12 Month Study		55.54%	821,578,741	
Total Residential	**456,304,833**	**76**			55.54%	**821,578,741**	SS
Timber - Cutover							
Total TC							
Developmental							NC
Total Develomental							
TOTAL - REAL	**516,046,833**	**102**				**933,621,569**	NC

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain)

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **New Baltimore** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		11	206,370	96,720	46.87%		AU
		30	2,800,111	1,399,350	49.97%		
Total Commercial	5,831,790	41	3,006,481	1,496,070	49.76%	11,719,835	
Industrial		0	0	0	0.00%		AU
		3	1,729,236	864,610	50.00%		
Total Industrial	2,466,200	3	1,729,236	864,610	50.00%	4,932,400	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	4,431,110	2	8,862,220	4,431,110	50.00%	8,862,220	RV
TOTAL - PERSONAL	12,729,100	46			49.89%	25,514,455	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **City of Richmond** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	46,251,565	33	9,674,639	5,061,842	52.32%	88,401,309	
Total Commercial	**46,251,565**	**33**			52.32%	**88,401,309**	AS
Industrial	7,045,955	3	2,470,655	1,300,439	52.64%	13,385,173	
Total Industrial	**7,045,955**	**3**			52.64%	**13,385,173**	AS
Residential	173,070,270	53	**See Form L-4047 - 12 Month Study**		53.03%	326,362,946	
Total Residential	**173,070,270**	**53**			53.03%	**326,362,946**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**226,367,790**	**89**				**428,149,428**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **City of Richmond** Year **2007**

Assessment Roll Classification		Sample			% Ratio		
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural	0					0	NC
Commercial		16	845,218	420,533	49.75%		AU
		47	1,673,629	836,648	49.99%		
Total Commercial	**5,669,488**	**63**	2,518,847	1,257,181	49.91%	11,359,423	
Industrial		0	0	0	0.00%		AU
		1	155,173	77,587	50.00%		
Total Industrial	**843,807**	**1**	155,173	77,587	50.00%	1,687,614	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	**1,780,309**	**4**	3,560,618	1,780,309	50.00%	3,560,618	RV
TOTAL - PERSONAL	**8,293,604**	**68**			**49.94%**	**16,607,655**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Departtment of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Roseville** Year **2007**

Asessment Roll Classification		Sample			% Ratio		
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	319,537,301	95	72,339,250	38,103,223	52.67%	606,677,997	
Total Commercial	**319,537,301**	**95**			52.67%	**606,677,997**	AS
Industrial	128,583,820	42	31,314,557	16,863,602	53.85%	238,781,467	
Total Industrial	**128,583,820**	**42**			53.85%	**238,781,467**	AS
Residential	1,054,491,761	308	**See Form L-4047 - 12 Month Study**		54.02%	1,952,039,543	
Total Residential	**1,054,491,761**	**308**			54.02%	**1,952,039,543**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**1,502,612,882**	**445**				**2,797,499,007**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Roseville** Year **2007**

Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		71	5,507,887	2,725,530	49.48%		AU
		216	18,173,316	9,094,940	50.05%		
Total Commercial	**51,515,300**	**287**	23,681,203	11,820,470	49.91%	103,216,390	
Industrial		22	7,973,758	3,835,370	48.10%		AU
		54	30,179,330	15,038,180	49.83%		
Total Industrial	**54,247,060**	**76**	38,153,088	18,873,550	49.47%	109,656,479	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**13,374,790**	**6**	26,749,580	13,374,790	50.00%	26,749,580	RV
TOTAL - PERSONAL	**119,137,150**	**369**			**49.72%**	**239,622,449**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **St. Clair Shores** Year **2007**

Asessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial	333,091,600	140	59,939,940	31,145,600	51.96%	641,053,888	
Total Commercial	**333,091,600**	**140**			51.96%	**641,053,888**	AS
Industrial	21,596,100	11	2,311,545	1,198,600	51.85%	41,651,109	
Total Industrial	**21,596,100**	**11**			51.85%	**41,651,109**	AS
Residential	2,052,527,000	517	See Form L-4047 - 12 Month Study		53.23%	3,855,959,046	
Total Residential	**2,052,527,000**	**517**			53.23%	**3,855,959,046**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**2,407,214,700**	**668**				**4,538,664,043**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain)

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **St. Clair Shores** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		78	6,311,781	3,126,300	49.53%		AU
		233	5,889,093	2,944,600	50.00%		
Total Commercial	**35,976,400**	**311**	12,200,874	6,070,900	49.76%	72,299,839	
Industrial		2	39,245	19,600	49.94%		AU
		6	1,221,398	610,700	50.00%		
Total Industrial	**9,696,800**	**8**	1,260,643	630,300	50.00%	19,393,600	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**17,564,900**	**7**	35,129,800	17,564,900	50.00%	35,129,800	RV
TOTAL - PERSONAL	**63,238,100**	**326**			**49.86%**	**126,823,239**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Sterling Heights** Year **2007**

Asessment Roll Classification		Sample			% Ratio		
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	946,774,000	124	130,741,566	70,138,700	53.65%	1,764,723,206	
Total Commercial	**946,774,000**	**124**			53.65%	**1,764,723,206**	AS
Industrial	412,895,800	83	65,695,389	37,852,700	57.62%	716,584,172	
	82,549,350	6	151,234,400	82,549,350	54.58%	151,234,400	
Total Industrial	**495,445,150**	**89**			57.09%	**867,818,572**	AS
Residential	4,132,637,350	885	**See Form L-4047 - 12 Month Study**		53.87%	7,671,500,557	
Total Residential	**4,132,637,350**	**885**			53.87%	**7,671,500,557**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**5,574,856,500**	**1,098**				**10,304,042,335**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Sterling Heights** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		134	5,647,957	2,684,450	47.53%		AU
		277	14,753,812	7,375,100	49.99%		
Total Commercial	**141,196,400**	**411**	20,401,769	10,059,550	49.31%	286,344,352	
Industrial		13	536,797	267,550	49.84%		AU
		67	32,162,717	16,082,050	50.00%		
Total Industrial	**315,819,800**	**80**	32,699,514	16,349,600	50.00%	631,639,600	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**58,452,950**	**12**	116,905,500	58,452,950	50.00%	116,905,500	RV
TOTAL - PERSONAL	**515,469,150**	**503**			**49.81%**	**1,034,889,452**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Utica** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	154,059,949	27	21,059,885	10,541,700	50.06%	307,750,597	
Total Commercial	**154,059,949**	**27**			50.06%	**307,750,597**	AS
Industrial	3,757,817	7	1,230,823	581,926	47.28%	7,948,005	
Total Industrial	**3,757,817**	**7**	1,230,823	581,926	47.28%	**7,948,005**	NC
Residential	112,177,112	28	**See Form L-4047 - 12 Month Study**		50.88%	220,473,884	
Total Residential	**112,177,112**	**28**			50.88%	**220,473,884**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**269,994,878**	**62**				**536,172,486**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Utica** Year **2007**

Assessment Roll Classification		Sample			% Ratio		
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural	0					0	NC
Commercial		17	1,362,537	673,177	49.41%		
		80	9,838,799	4,913,685	49.94%		AU
Total Commercial	14,716,786	97	11,201,336	5,586,862	49.88%	29,504,383	
Industrial		0	0	0	0.00%		
		1	297,820	149,541	50.21%		
Total Industrial	219,081		297,820	149,541	50.21%	436,329	RV
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	4,910,607	4	9,821,214	4,910,607	50.00%	9,821,214	RV
TOTAL - PERSONAL	**19,846,474**	**101**			**49.91%**	**39,761,926**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County Macomb City or Township Warren Year 2007

Asessment Roll Classification		Sample			% Ratio		
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	687,088,570	232	121,540,419	63,807,970	52.50%	1,308,740,133	
Total Commercial	**687,088,570**	**232**			52.50%	**1,308,740,133**	AS
Industrial	545,510,860	227	108,003,066	56,675,520	52.48%	1,039,464,291	
	234,934,690	90	454,438,288	234,934,690	51.70%	454,438,288	
Total Industrial	**780,445,550**	**317**			52.24%	**1,493,902,579**	AS
Residential	3,358,841,710	880	See Form L-4047 - 12 Month Study		52.96%	6,342,223,773	
Total Residential	**3,358,841,710**	**880**			52.96%	**6,342,223,773**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**4,826,375,830**	**1,429**				**9,144,866,485**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Warren** Year **2007**

Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		104	3,449,116	1,691,794	49.05%		AU
		0	0	0	0.00%		
Total Commercial	**216,000,213**	**104**	3,449,116	1,691,794	49.05%	440,367,407	
Industrial		22	1,947,588	972,472	49.93%		AU
		0	0	0	0.00%		
Total Industrial	**451,895,701**	**22**	1,947,588	972,472	49.93%	905,058,484	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**73,232,798**	**22**	146,465,596	73,232,798	50.00%	146,465,596	RV
TOTAL - PERSONAL	**741,128,712**	**148**			**49.68%**	**1,491,891,487**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (12-02)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Armada Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio		Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	of Study for Each Class
Agricultural	49,861,859	26	11,475,459	5,850,779	50.99%	97,787,525	
Total Agricultural	**49,861,859**	**26**			50.99%	**97,787,525**	AS
Commercial	11,284,919	8	3,665,771	1,834,317	50.04%	22,551,797	
Total Commercial	**11,284,919**	**8**			50.04%	**22,551,797**	AS
Industrial	18,289,838	6	3,191,874	1,713,587	53.69%	34,065,632	
Total Industrial	**18,289,838**	**6**			53.69%	**34,065,632**	AS
Residential	224,947,359	26	**See L-4047 - 12 Month Study**		53.53%	420,226,712	
Total Residential	**224,947,359**	**26**			53.53%	**420,226,712**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**304,383,975**	**66**				**574,631,666**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury
603, Formerly L4018P (12-02)

L-4018P

STATE TAX COMMISSION

ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Armada Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio		
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural	0					0	NC
Commercial		5	50,667	25,016	49.37%		AU
		18	976,104	488,081	50.00%		
Total Commercial	1,755,012	23	1,026,771	513,097	49.97%	3,512,131	
Industrial		2	1,303,584	645,180	49.49%		AU
		4	1,420,692	710,346	50.00%		
Total Industrial	4,490,114	6	2,724,276	1,355,526	49.76%	9,023,541	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	20,441,136	12	40,882,272	20,441,136	50.00%	40,882,272	RV
TOTAL - PERSONAL	**26,686,262**	**41**			**49.96%**	**53,417,944**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain)

Remarks:

Michigan Department of Treasury
603, Formerly L4018R (Rev. 12-02)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Bruce Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio		Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	True Cash Value	of Study for Each Class
Agricultural	19,432,600	11	6,033,568	2,838,700	47.05%	41,302,019	
Total Agricultural	**19,432,600**	**11**			47.05%	**41,302,019**	AS
Commercial	19,870,100	10	2,257,487	1,183,200	52.41%	37,912,803	
Total Commercial	**19,870,100**	**10**			52.41%	**37,912,803**	AS
Industrial	42,828,800	14	8,076,208	4,228,600	52.36%	81,796,791	
	22,291,700	2	45,207,260	22,291,700	49.31%	45,207,260	
Total Industrial	**65,120,500**	**16**			51.27%	**127,004,051**	AS
Residential	445,966,600	52	**See Form L-4047 - 12 Month Study**		56.08%	795,232,882	
Total Residential	**445,966,600**	**52**			56.08%	**795,232,882**	SS
Timber - Cutover							
Total TC							NC
Developmental	24,086,400	9	8,121,391	4,006,400	49.33%	48,827,083	
Total Develomental	**24,086,400**	**9**			49.33%	**48,827,083**	AS
TOTAL - REAL	**574,476,200**	**98**				**1,050,278,838**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury
603, Formerly L4018P (Rev. 12-02)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Bruce Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		10	626,733	301,800	48.15%		AU
		37	2,051,942	1,025,600	49.98%		
Total Commercial	**6,355,900**	**47**	2,678,675	1,327,400	49.55%	12,827,245	
Industrial		5	261,209	130,300	49.88%		AU
		11	19,439,209	9,718,400	49.99%		
Total Industrial	**96,167,400**	**16**	19,700,418	9,848,700	49.99%	192,373,275	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**7,232,200**	**15**	14,464,400	7,232,200	50.00%	14,464,400	RV
TOTAL - PERSONAL	**109,755,500**	**78**			**49.96%**	**219,664,920**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (Rev. 12-02)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County Macomb City or Township Chesterfield Township Year 2007

Asessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	8,497,678	7	3,289,061	1,493,534	45.41%	18,713,231	AS
Total Agricultural	**8,497,678**	**7**			45.41%	**18,713,231**	SA
Commercial	257,345,180	59	72,082,859	36,730,649	50.96%	504,994,466	
Total Commercial	**257,345,180**	**59**			50.96%	**504,994,466**	AS
Industrial	168,316,581	42	29,505,114	14,776,885	50.08%	336,095,409	
Total Industrial	**168,316,581**	**42**			50.08%	**336,095,409**	AS
Residential	1,566,113,788	287	See L-4047 - 12 Month Study		53.27%	2,939,954,549	
Total Residential	**1,566,113,788**	**287**			53.27%	**2,939,954,549**	SS
Timber - Cutover							
Total TC							NC
Developmental	15,192,330	8	4,608,442	2,364,562	51.31%	29,608,907	
Total Develomental	**15,192,330**	**8**			51.31%	**29,608,907**	AS
TOTAL - REAL	**2,015,465,557**	**403**				**3,829,366,562**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury
603, Formerly L4018P (Rev. 12-02)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Chesterfield Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		41	5,502,769	2,730,518	49.62%		AU
		97	7,013,529	3,506,642	50.00%		
Total Commercial	**34,285,571**	**138**	12,516,298	6,237,160	49.83%	68,805,079	
Industrial		21	16,396,961	8,061,723	49.17%		AU
		40	11,714,026	5,844,500	49.89%		
Total Industrial	**59,695,579**	**61**	28,110,987	13,906,223	49.47%	120,670,263	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**17,968,916**	**14**	35,988,875	17,968,916	49.93%	35,988,875	RV
TOTAL - PERSONAL	**111,950,066**	**213**			**49.65%**	**225,464,217**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury
603, Formerly L4018R (Rev. 12-02)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Clinton Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	699,662,400	133	94,621,265	50,788,200	53.68%	1,303,394,933	
Total Commercial	**699,662,400**	**133**			53.68%	**1,303,394,933**	AS
Industrial	244,250,600	66	36,011,520	19,808,200	55.01%	444,011,271	
Total Industrial	**244,250,600**	**66**			55.01%	**444,011,271**	AS
Residential	2,741,508,200	631	See Form L-4047 - 12 Month Study		53.08%	5,164,860,965	
Total Residential	**2,741,508,200**	**631**			53.08%	**5,164,860,965**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**3,685,421,200**	**830**				**6,912,267,169**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury
603, Formerly L-4018P (Rev. 12-02)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Clinton Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural	0					0	NC
Commercial		154	11,398,361	5,654,700	49.61%		AU
		470	23,701,419	11,844,000	49.97%		
Total Commercial	**77,193,200**	**624**	35,099,780	17,498,700	49.85%	154,850,953	
Industrial		19	5,487,694	2,619,800	47.74%		AU
		59	14,339,797	7,176,100	50.04%		
Total Industrial	**62,987,700**	**78**	19,827,491	9,795,900	49.41%	127,479,660	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	**36,621,300**	**14**	73,242,600	36,621,300	50.00%	73,242,600	RV
TOTAL - PERSONAL	**176,802,200**	**716**			**49.72%**	**355,573,213**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Harrison Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio		Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	True Cash Value	of Study for Each Class
Agricultural							NC
Total Agricultural							
Commercial	134,929,360	34	11,770,470	6,533,220	55.51%	243,072,167	
Total Commercial	**134,929,360**	**34**			55.51%	**243,072,167**	AS
Industrial	37,330,260	17	6,764,345	3,808,610	56.30%	66,305,968	
Total Industrial	**37,330,260**	**17**			56.30%	**66,305,968**	AS
Residential	1,061,471,590	194	**See Form L-4047 - 12 Month Study**		51.77%	2,050,360,421	
Total Residential	**1,061,471,590**	**194**			51.77%	**2,050,360,421**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**1,233,731,210**	**245**				**2,359,738,556**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Harrison Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		18	835,454	410,080	49.08%		AU
		59	3,228,600	1,614,220	50.00%		
Total Commercial	**9,074,120**	**77**	4,064,054	2,024,300	49.81%	18,217,466	
Industrial		7	1,376,148	686,330	49.87%		AU
		13	1,706,409	850,370	49.83%		
Total Industrial	**8,254,680**	**20**	3,082,557	1,536,700	49.85%	16,559,037	
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**12,843,590**	**2**	25,687,180	12,843,590	50.00%	25,687,180	RV
TOTAL - PERSONAL	**30,172,390**	**99**			**49.90%**	**60,463,683**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Lake Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural							NC
Commercial							
Total Commercial							NC
Industrial							
Total Industrial							NC
Residential	16,868,541	44	See Form L-4017		53.12%	31,755,537	
Total Residential	**16,868,541**	**44**			53.12%	**31,755,537**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**16,868,541**	**44**				**31,755,537**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain)

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Lake Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural	0					0	NC
Commercial							
Total Commercial	1,024	6	2,048	1,024	50.00%	2,048	RV
Industrial							
Total Industrial	0		0	0		0	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	34,600	2	69,200	34,600	50.00%	69,200	RV
TOTAL - PERSONAL	35,624	8			50.00%	71,248	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Lenox Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural	62,850,906	50	24,302,656	11,550,045	47.53%	132,234,181	AS
							SA
Total Agricultural	**62,850,906**	**50**			47.53%	**132,234,181**	
Commercial	68,978,628	20	5,180,327	2,715,025	52.41%	131,613,486	
Total Commercial	**68,978,628**	**20**			52.41%	**131,613,486**	AS
Industrial	40,345,613	9	5,744,945	3,361,587	58.51%	68,955,073	
	21,341,392	8	43,070,418	21,341,392	49.55%	43,070,418	
Total Industrial	**61,687,005**	**17**			55.07%	**112,025,491**	AS
Residential	228,037,916	33	**See Form L-4047 - 12 Month Study**		53.23%	428,401,120	
Total Residential	**228,037,916**	**33**			53.23%	**428,401,120**	SS
Timber - Cutover							
Total TC							NC
Developmental	13,557,693	8	4,780,489	2,408,900	50.39%	26,905,523	
Total Develomental	**13,557,693**	**8**			50.39%	**26,905,523**	AS
TOTAL - REAL	**435,112,148**	**128**				**831,179,801**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Lenox Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio		
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural	0					0	NC
Commercial		7	494,695	248,520	50.24%		
		10	870,922	435,218	49.97%		AU
Total Commercial	8,409,856	17	1,365,617	683,738	50.07%	16,796,197	
Industrial		1	80,502	28,833	35.82%		
		4	288,133	144,068	50.00%		AU
Total Industrial	2,378,006	5	368,635	172,901	46.90%	5,070,375	
Residential							
Total Residential						0	NC
Utilities							
Total Utilities	25,036,089	24	50,105,513	25,036,089	49.97%	50,105,513	RV
TOTAL - PERSONAL	**35,823,951**	**46**			**49.77%**	**71,972,085**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Macomb Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural	15,121,520	5	3,362,631	1,524,840	45.35%	33,344,035	
Total Agricultural	**15,121,520**	**5**			45.35%	**33,344,035**	AS
Commercial	243,634,650	25	45,034,554	22,657,805	50.31%	484,266,846	
Total Commercial	**243,634,650**	**25**			50.31%	**484,266,846**	AS
Industrial	97,571,560	27	28,086,620	14,429,250	51.37%	189,938,797	
Total Industrial	**97,571,560**	**27**			51.37%	**189,938,797**	AS
Residential	3,438,491,820	566	**See Form L-4047 - 12 Month Study**		53.00%	6,487,720,415	
Total Residential	**3,438,491,820**	**566**			53.00%	**6,487,720,415**	SS
Timber - Cutover							
Total TC							NC
Developmental	12,821,280	6	4,609,719	2,367,980	51.37%	24,958,692	
Total Develomental	**12,821,280**	**6**			51.37%	**24,958,692**	AS
TOTAL - REAL	**3,807,640,830**	**629**				**7,220,228,785**	

SS Sales Study
NC None Classified
NW New Class

CS Combined Sales & Appraisal Study
RA Reappraisal

AS Appraisal Study
AU Audit
TR Class Transfer

SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Macomb Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio		
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Agricultural							
Total Agricultural	0					0	NC
Commercial		33	4,108,358	2,032,570	49.47%		AU
		79	8,044,640	4,022,450	50.00%		
Total Commercial	21,507,530	112	12,152,998	6,055,020	49.82%	43,170,474	
Industrial		8	3,730,076	1,746,930	46.83%		AU
		21	20,004,307	10,001,440	50.00%		
Total Industrial	31,535,530	29	23,734,383	11,748,370	49.50%	63,708,141	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	37,731,360	21	75,462,720	37,731,360	50.00%	75,462,720	RV
TOTAL - PERSONAL	90,774,420	162			49.78%	182,341,335	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
CT Class Transfer
ES Estimated Values (Explain)

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Ray Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural	45,652,250	43	18,150,052	8,684,340	47.85%	95,407,001	AS
							SA
Total Agricultural	**45,652,250**	**43**			47.85%	**95,407,001**	
Commercial	10,438,730	13	2,923,304	1,642,450	56.18%	18,580,865	
Total Commercial	**10,438,730**	**13**			56.18%	**18,580,865**	AS
Industrial	8,451,800	5	2,474,430	1,250,450	50.53%	16,726,301	
Total Industrial	**8,451,800**	**5**			50.53%	**16,726,301**	AS
Residential	199,198,390	20	**See Form L-4047 - 12 Month Study**		51.55%	386,417,827	
Total Residential	**199,198,390**	**20**			51.55%	**386,417,827**	SS
Timber - Cutover							
Total TC							NC
Developmental	23,589,270	10	7,752,205	3,577,100	46.14%	51,125,423	
Total Develomental	**23,589,270**	**10**			46.14%	**51,125,423**	AS
TOTAL - REAL	**287,330,440**	**91**				**568,257,417**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Ray Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural	0					0	NC
Commercial		4	210,720	102,224	48.51%		AU
		26	948,066	473,727	49.97%		
Total Commercial	5,582,070	30	1,158,786	575,951	49.70%	11,231,529	
Industrial							
Total Industrial	0		0	0		0	NC
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	11,351,096	21	22,702,192	11,351,096	50.00%	22,702,192	RV
TOTAL - PERSONAL	16,933,166	51			49.90%	33,933,721	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Richmond Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural	49,222,527	37	15,107,144	7,463,402	49.40%	99,640,743	
Total Agricultural	**49,222,527**	**37**			49.40%	**99,640,743**	AS
Commercial	7,489,436	6	2,776,537	1,527,148	55.00%	13,617,156	
Total Commercial	**7,489,436**	**6**			55.00%	**13,617,156**	AS
Industrial	2,559,133	4	840,137	428,467	51.00%	5,017,908	
Total Industrial	**2,559,133**	**4**			51.00%	**5,017,908**	AS
Residential	144,191,767	17	**See Form L-4047 - 12 Month Study**		51.28%	281,185,193	
Total Residential	**144,191,767**	**17**			51.28%	**281,185,193**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							AS
TOTAL - REAL	**203,462,863**	**64**				**399,461,000**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Richmond Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
							NC
Total Agricultural	0					0	
Commercial		2	88,096	42,144	47.84%		AU
		7	584,845	292,426	50.00%		
Total Commercial	**3,969,817**	**9**	672,941	334,570	49.72%	7,984,346	
Industrial		0	0	0	0.00%		
		0	0	0	0.00%		
Total Industrial	**140,507**	**0**	281,014	140,507	50.00%	281,014	ES
Residential							
							NC
Total Residential	0					0	
Utilities							
Total Utilities	**8,511,461**	**17**	17,403,337	8,511,461	48.91%	17,403,337	RV
TOTAL - PERSONAL	**12,621,785**	**26**			**49.17%**	**25,668,697**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) __No returns supplied/ no audits complete___

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Shelby Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio	True Cash	Remarks: Type
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	Value	of Study for Each Class
Agricultural							
Total Agricultural							NC
Commercial	564,950,281	90	84,636,623	44,549,678	52.64%	1,073,233,816	
Total Commercial	**564,950,281**	**90**			52.64%	**1,073,233,816**	AS
Industrial	257,824,505	59	64,124,420	33,699,620	52.55%	490,627,031	
	15,331,840	2	19,455,100	15,331,840	78.81%	19,455,100	
Total Industrial	**273,156,345**	**61**			53.55%	**510,082,131**	AS
Residential	3,222,015,047	462	**See Form L-4047 - 12 Month Study**		53.61%	6,010,100,815	
Total Residential	**3,222,015,047**	**462**			53.61%	**6,010,100,815**	SS
Timber - Cutover							
Total TC							NC
Developmental							
Total Develomental							NC
TOTAL - REAL	**4,060,121,673**	**613**				**7,593,416,762**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Shelby Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value	Assessments to Appraisals		
Agricultural							
Total Agricultural	0					0	NC
Commercial		96	5,701,801	2,594,570	45.50%		AU
		228	19,318,325	9,659,930	50.00%		
Total Commercial	**70,448,520**	**324**	25,020,126	12,254,500	48.98%	143,831,196	
Industrial		18	5,190,906	2,423,820	46.69%		AU
		33	17,763,275	8,874,830	49.96%		
Total Industrial	**97,868,320**	**51**	22,954,181	11,298,650	49.22%	198,838,521	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	**33,645,990**	**9**	67,291,980	33,645,990	50.00%	67,291,980	RV
TOTAL - PERSONAL	**201,962,830**	**384**			**49.26%**	**409,961,697**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Washington Township** Year **2007**

Asessment Roll Classification		Sample			% Ratio		
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value	Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Agricultural	15,457,100	6	4,706,566	2,344,100	49.80%	31,038,353	
Total Agricultural	**15,457,100**	**6**			49.80%	**31,038,353**	AS
Commercial	118,840,880	44	23,406,961	11,617,100	49.63%	239,453,718	
Total Commercial	**118,840,880**	**44**			49.63%	**239,453,718**	AS
Industrial	38,434,900	14	5,608,695	3,099,800	55.27%	69,540,257	
Total Industrial	**38,434,900**	**14**			55.27%	**69,540,257**	AS
Residential	1,264,479,360	193	See Form L-4047 - 12 Month Study		51.85%	2,438,725,863	
Total Residential	**1,264,479,360**	**193**			51.85%	**2,438,725,863**	SS
Timber - Cutover							
Total TC							NC
Developmental	36,852,100	13	14,699,666	6,622,100	45.05%	81,802,664	
Total Develomental	**36,852,100**	**13**			45.05%	**81,802,664**	AS
TOTAL - REAL	**1,474,064,340**	**270**				**2,860,560,855**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Washington Township** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assessments to Appraisals	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Parcels	True Cash Value	Assessed Value			
Agricultural							
Total Agricultural	0					0	NC
Commercial		33	1,735,374	823,770	47.47%		AU
		134	5,962,805	2,981,190	50.00%		
Total Commercial	**17,487,920**	**167**	7,698,179	3,804,960	49.43%	35,379,162	
Industrial		2	184,596	92,310	50.01%		AU
		5	1,943,262	970,950	49.96%		
Total Industrial	**5,399,350**	**7**	2,127,858	1,063,260	49.97%	10,805,183	
Residential							
Total Residential	0					0	NC
Utilities							
Total Utilities	**59,704,200**	**19**	119,810,090	59,704,200	49.83%	119,810,090	AU RV
TOTAL - PERSONAL	**82,591,470**	**193**			**49.76%**	**165,994,435**	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL REAL and PERSONAL

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	293,872,358		543,225,435	271,612,718	591,809,139
EASTPOINTE	932,111,705		1,761,572,117	880,786,059	1,897,000,676
FRASER	708,188,729		1,344,014,828	672,007,414	1,432,586,875
MEMPHIS	24,755,212		48,377,268	24,188,634	49,544,880
MOUNT CLEMENS	600,972,200		1,137,199,753	568,599,877	1,207,659,319
NEW BALTIMORE	528,775,933		959,136,024	479,568,012	1,065,116,004
RICHMOND CITY	234,661,394		444,757,083	222,378,541	474,105,677
ROSEVILLE	1,621,750,032		3,037,121,456	1,518,560,728	3,281,352,106
ST. CLAIR SHORES	2,470,452,800		4,665,487,282	2,332,743,641	4,966,892,880
STERLING HEIGHTS	6,090,325,650		11,338,931,787	5,669,465,893	12,284,395,125
UTICA	289,841,352		575,934,412	287,967,206	584,854,100
WARREN	5,567,504,542		10,636,757,972	5,318,378,986	11,287,405,740
TOWNSHIPS					
ARMADA	331,070,237		628,049,610	314,024,805	668,395,990
BRUCE	684,231,700		1,269,943,758	634,971,879	1,379,243,244
CHESTERFIELD	2,127,415,623		4,054,830,779	2,027,415,389	4,276,414,694
CLINTON	3,862,223,400		7,267,840,382	3,633,920,191	7,804,828,640
HARRISON	1,263,903,600		2,420,202,239	1,210,101,120	2,558,435,934
LAKE	16,904,165		31,826,785	15,913,392	33,927,412
LENOX	470,936,099		903,151,886	451,575,943	945,992,785
MACOMB	3,898,415,250		7,402,570,120	3,701,285,060	7,817,900,101
RAY	304,263,606		602,191,138	301,095,569	611,018,411
RICHMOND TWP.	216,084,648		425,129,697	212,564,849	435,565,249
SHELBY	4,262,084,503		8,003,378,459	4,001,689,230	8,648,337,934
WASHINGTON	1,556,655,810		3,026,555,290	1,513,277,645	3,143,146,073
TOTAL COUNTY	38,357,400,548		72,528,185,558	36,264,092,779	77,445,928,988

PERCENT OF INCREASE OVER LAST YEAR -6.35%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL REAL PROPERTY

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	247,951,179		450,460,573	225,230,287	498,777,554
EASTPOINTE	899,540,735		1,696,250,047	848,125,024	1,831,639,003
FRASER	625,614,475		1,178,838,477	589,419,238	1,266,816,320
MEMPHIS	23,524,396		45,915,636	22,957,818	47,083,248
MOUNT CLEMENS	535,684,400		1,005,841,165	502,920,583	1,077,034,929
NEW BALTIMORE	516,046,833		933,621,569	466,810,785	1,039,635,525
RICHMOND CITY	226,367,790		428,149,428	214,074,714	457,356,239
ROSEVILLE	1,502,612,882		2,797,499,007	1,398,749,503	3,039,909,841
ST. CLAIR SHORES	2,407,214,700		4,538,664,043	2,269,332,021	4,840,363,421
STERLING HEIGHTS	5,574,856,500		10,304,042,335	5,152,021,167	11,245,961,043
UTICA	269,994,878		536,172,486	268,086,243	545,149,374
WARREN	4,826,375,830		9,144,866,485	4,572,433,242	9,776,711,344
TOWNSHIPS					
ARMADA	304,383,975		574,631,666	287,315,833	614,980,368
BRUCE	574,476,200		1,050,278,838	525,139,419	1,158,776,115
CHESTERFIELD	2,015,465,557		3,829,366,562	1,914,683,281	4,050,685,926
CLINTON	3,685,421,200		6,912,267,169	3,456,133,584	7,450,971,784
HARRISON	1,233,731,210		2,359,738,556	1,179,869,278	2,497,750,977
LAKE	16,868,541		31,755,537	15,877,768	33,856,164
LENOX	435,112,148		831,179,801	415,589,900	874,058,922
MACOMB	3,807,640,830		7,220,228,785	3,610,114,393	7,635,656,649
RAY	287,330,440		568,257,417	284,128,709	577,050,689
RICHMOND TWP.	203,462,863		399,461,000	199,730,500	409,941,264
SHELBY	4,060,121,673		7,593,416,762	3,796,708,381	8,242,085,200
WASHINGTON	1,474,064,340		2,860,560,855	1,430,280,428	2,977,253,401
TOTAL COUNTY	35,753,863,575		67,291,464,197	33,645,732,098	72,189,505,300

PERCENT OF INCREASE OVER LAST YEAR -6.78%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL AGRICULTURAL CLASS

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	-		-	-	
EASTPOINTE	-		-	-	
FRASER	-		-	-	
MEMPHIS	-		-	-	
MOUNT CLEMENS	-		-	-	
NEW BALTIMORE	-		-	-	
RICHMOND CITY	-		-	-	
ROSEVILLE	-		-	-	
ST. CLAIR SHORES	-		-	-	
STERLING HEIGHTS	-		-	-	
UTICA	-		-	-	
WARREN	-		-	-	
TOWNSHIPS					
ARMADA	49,861,859	50.99%	97,787,525	48,893,763	100,586,426
BRUCE	19,432,600	47.05%	41,302,019	20,651,010	39,428,628
CHESTERFIELD	8,497,678	45.41%	18,713,231	9,356,616	17,053,436
CLINTON	-		-	-	
HARRISON	-		-	-	-
LAKE	-		-	-	
LENOX	62,850,906	47.53%	132,234,181	66,117,091	126,144,744
MACOMB	15,121,520	45.35%	33,344,035	16,672,018	30,243,452
RAY	45,652,250	47.85%	95,407,001	47,703,501	91,318,597
RICHMOND TWP.	49,222,527	49.40%	99,640,743	49,820,372	99,155,476
SHELBY	-		-	-	
WASHINGTON	15,457,100	49.80%	31,038,353	15,519,177	30,981,623
TOTAL COUNTY	266,096,440	48.43%	549,467,088	274,733,544	534,912,382

PERCENT OF INCREASE OVER LAST YEAR 2.72%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL COMMERCIAL CLASS

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	55,818,590	54.47%	102,475,840	51,237,920	112,741,583
EASTPOINTE	104,494,530	50.06%	208,738,574	104,369,287	212,250,671
FRASER	89,256,691	51.30%	173,989,651	86,994,826	181,541,348
MEMPHIS	3,917,167	56.17%	6,973,771	3,486,886	7,867,015
MOUNT CLEMENS	129,941,900	54.35%	239,083,533	119,541,767	261,379,089
NEW BALTIMORE	45,698,000	54.07%	84,516,368	42,258,184	91,532,588
RICHMOND CITY	46,251,565	52.32%	88,401,309	44,200,655	93,626,904
ROSEVILLE	319,537,301	52.67%	606,677,997	303,338,999	645,655,963
ST. CLAIR SHORES	333,091,600	51.96%	641,053,888	320,526,944	669,515,477
STERLING HEIGHTS	946,774,000	53.65%	1,764,723,206	882,361,603	1,909,494,278
UTICA	154,059,949	50.06%	307,750,597	153,875,299	311,700,835
WARREN	687,088,570	52.50%	1,308,740,133	654,370,067	1,375,326,388
TOWNSHIPS					
ARMADA	11,284,919	50.04%	22,551,797	11,275,899	22,770,310
BRUCE	19,870,100	52.41%	37,912,803	18,956,402	40,180,038
CHESTERFIELD	257,345,180	50.96%	504,994,466	252,497,233	519,611,004
CLINTON	699,662,400	53.68%	1,303,394,933	651,697,467	1,407,865,536
HARRISON	134,929,360	55.51%	243,072,167	121,536,084	273,021,594
LAKE	-		-	-	
LENOX	68,978,628	52.41%	131,613,486	65,806,743	138,172,533
MACOMB	243,634,650	50.31%	484,266,846	242,133,423	487,256,546
RAY	10,438,730	56.18%	18,580,865	9,290,433	20,878,225
RICHMOND TWP.	7,489,436	55.00%	13,617,156	6,808,578	15,003,175
SHELBY	564,950,281	52.64%	1,073,233,816	536,616,908	1,147,676,552
WASHINGTON	118,840,880	49.63%	239,453,718	119,726,859	239,393,315
TOTAL COUNTY	5,053,354,427	52.61%	9,605,816,920	4,802,908,460	10,184,460,967

PERCENT OF INCREASE OVER LAST YEAR -5.68%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL INDUSTRIAL CLASS

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	37,080,030	54.77%	67,701,727	33,850,864	74,633,644
EASTPOINTE	7,289,900	51.18%	14,243,650	7,121,825	14,587,343
FRASER	118,406,003	53.83%	219,962,852	109,981,426	239,437,411
MEMPHIS	-		-	-	
MOUNT CLEMENS	52,228,700	60.36%	86,530,963	43,265,482	105,488,617
NEW BALTIMORE	14,044,000	51.02%	27,526,460	13,763,230	28,242,892
RICHMOND CITY	7,045,955	52.64%	13,385,173	6,692,587	14,233,458
ROSEVILLE	128,583,820	53.85%	238,781,467	119,390,734	259,091,113
ST. CLAIR SHORES	21,596,100	51.85%	41,651,109	20,825,555	43,345,275
STERLING HEIGHTS	495,445,150	57.09%	867,818,572	433,909,286	1,000,035,463
UTICA	3,757,817	47.28%	7,948,005	3,974,003	7,540,241
WARREN	780,445,550	52.24%	1,493,902,579	746,951,290	1,574,952,190
TOWNSHIPS					
ARMADA	18,289,838	53.69%	34,065,632	17,032,816	37,094,201
BRUCE	65,120,500	51.27%	127,004,051	63,502,026	132,064,073
CHESTERFIELD	168,316,581	50.08%	336,095,409	168,047,705	338,197,708
CLINTON	244,250,600	55.01%	444,011,271	222,005,636	490,572,027
HARRISON	37,330,260	56.30%	66,305,968	33,152,984	75,109,985
LAKE	-		-	-	
LENOX	61,687,005	55.07%	112,025,491	56,012,746	124,491,276
MACOMB	97,571,560	51.37%	189,938,797	94,969,399	195,405,888
RAY	8,451,800	50.53%	16,726,301	8,363,151	16,906,704
RICHMOND TWP.	2,559,133	51.00%	5,017,908	2,508,954	5,165,424
SHELBY	273,156,345	53.55%	510,082,131	255,041,066	555,333,510
WASHINGTON	38,434,900	55.27%	69,540,257	34,770,129	77,565,826
TOTAL COUNTY	2,681,091,547	53.73%	4,990,265,773	2,495,132,887	5,409,494,269

PERCENT OF INCREASE OVER LAST YEAR -7.75%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL RESIDENTIAL CLASS

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	155,052,559	55.32%	280,283,006	140,141,503	311,402,327
EASTPOINTE	787,756,305	53.47%	1,473,267,823	736,633,912	1,604,800,989
FRASER	417,951,781	53.25%	784,885,974	392,442,987	845,837,561
MEMPHIS	19,607,229	50.35%	38,941,865	19,470,932	39,216,233
MOUNT CLEMENS	353,513,800	51.97%	680,226,669	340,113,335	710,167,223
NEW BALTIMORE	456,304,833	55.54%	821,578,741	410,789,371	919,860,045
RICHMOND CITY	173,070,270	53.03%	326,362,946	163,181,473	349,495,877
ROSEVILLE	1,054,491,761	54.02%	1,952,039,543	976,019,771	2,135,162,765
ST. CLAIR SHORES	2,052,527,000	53.23%	3,855,959,046	1,927,979,523	4,127,502,669
STERLING HEIGHTS	4,132,637,350	53.87%	7,671,500,557	3,835,750,278	8,336,431,302
UTICA	112,177,112	50.88%	220,473,884	110,236,942	225,908,298
WARREN	3,358,841,710	52.96%	6,342,223,773	3,171,111,886	6,826,432,766
TOWNSHIPS					
ARMADA	224,947,359	53.53%	420,226,712	210,113,356	454,529,431
BRUCE	445,966,600	56.08%	795,232,882	397,616,441	898,608,530
CHESTERFIELD	1,566,113,788	53.27%	2,939,954,549	1,469,977,274	3,145,260,549
CLINTON	2,741,508,200	53.08%	5,164,860,965	2,582,430,482	5,552,534,221
HARRISON	1,061,471,590	51.77%	2,050,360,421	1,025,180,211	2,149,619,398
LAKE	16,868,541	53.12%	31,755,537	15,877,768	33,856,164
LENOX	228,037,916	53.23%	428,401,120	214,200,560	458,105,301
MACOMB	3,438,491,820	53.00%	6,487,720,415	3,243,860,208	6,897,106,255
RAY	199,198,390	51.55%	386,417,827	193,208,914	400,712,284
RICHMOND TWP.	144,191,767	51.28%	281,185,193	140,592,597	290,617,189
SHELBY	3,222,015,047	53.61%	6,010,100,815	3,005,050,408	6,539,075,138
WASHINGTON	1,264,479,360	51.85%	2,438,725,863	1,219,362,932	2,554,881,384
TOTAL COUNTY	27,627,222,088	53.25%	51,882,686,124	25,941,343,062	55,807,123,899

PERCENT OF INCREASE OVER LAST YEAR -7.03%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL DEVELOPMENTAL CLASS

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	-		-	-	
EASTPOINTE	-		-	-	
FRASER	-		-	-	
MEMPHIS	-		-	-	
MOUNT CLEMENS	-		-	-	
NEW BALTIMORE	-		-	-	
RICHMOND CITY	-		-	-	
ROSEVILLE	-		-	-	
ST. CLAIR SHORES	-		-	-	
STERLING HEIGHTS	-		-	-	
UTICA	-		-	-	
WARREN	-		-	-	
TOWNSHIPS					
ARMADA	-		-	-	
BRUCE	24,086,400	49.33%	48,827,083	24,413,542	48,494,846
CHESTERFIELD	15,192,330	51.31%	29,608,907	14,804,454	30,563,229
CLINTON	-		-	-	
HARRISON	-		-	-	
LAKE	-		-	-	
LENOX	13,557,693	50.39%	26,905,523	13,452,762	27,145,068
MACOMB	12,821,280	51.37%	24,958,692	12,479,346	25,644,508
RAY	23,589,270	46.14%	51,125,423	25,562,712	47,234,879
RICHMOND TWP.	-		-	-	
SHELBY	-		-	-	
WASHINGTON	36,852,100	45.05%	81,802,664	40,901,332	74,431,253
TOTAL COUNTY	126,099,073	47.90%	263,228,292	131,614,146	253,513,783

PERCENT OF INCREASE OVER LAST YEAR 3.83%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL PERSONAL PROPERTY

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	45,921,179	49.50%	92,764,862	46,382,431	93,031,585
EASTPOINTE	32,570,970	49.86%	65,322,070	32,661,035	65,361,673
FRASER	82,574,254	49.99%	165,176,351	82,588,176	165,770,555
MEMPHIS	1,230,816	50.00%	2,461,632	1,230,816	2,461,632
MOUNT CLEMENS	65,287,800	49.70%	131,358,588	65,679,294	130,624,390
NEW BALTIMORE	12,729,100	49.89%	25,514,455	12,757,228	25,480,479
RICHMOND CITY	8,293,604	49.94%	16,607,655	8,303,828	16,749,438
ROSEVILLE	119,137,150	49.72%	239,622,449	119,811,225	241,442,265
ST. CLAIR SHORES	63,238,100	49.86%	126,823,239	63,411,620	126,529,459
STERLING HEIGHTS	515,469,150	49.81%	1,034,889,452	517,444,726	1,038,434,082
UTICA	19,846,474	49.91%	39,761,926	19,880,963	39,704,726
WARREN	741,128,712	49.68%	1,491,891,487	745,945,744	1,510,694,396
TOWNSHIPS					
ARMADA	26,686,262	49.96%	53,417,944	26,708,972	53,415,622
BRUCE	109,755,500	49.96%	219,664,920	109,832,460	220,467,129
CHESTERFIELD	111,950,066	49.65%	225,464,217	112,732,109	225,728,768
CLINTON	176,802,200	49.72%	355,573,213	177,786,607	353,856,856
HARRISON	30,172,390	49.90%	60,463,683	30,231,842	60,684,957
LAKE	35,624	50.00%	71,248	35,624	71,248
LENOX	35,823,951	49.77%	71,972,085	35,986,043	71,933,863
MACOMB	90,774,420	49.78%	182,341,335	91,170,668	182,243,452
RAY	16,933,166	49.90%	33,933,721	16,966,861	33,967,722
RICHMOND TWP.	12,621,785	49.17%	25,668,697	12,834,349	25,623,985
SHELBY	201,962,830	49.26%	409,961,697	204,980,849	406,252,734
WASHINGTON	82,591,470	49.76%	165,994,435	82,997,218	165,892,672
TOTAL COUNTY	2,603,536,973	49.72%	5,236,721,361	2,618,360,681	5,256,423,688

PERCENT OF INCREASE OVER LAST YEAR -0.37%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL COMMERCIAL PERSONAL PROPERTY

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	5,983,110	49.94%	11,980,597	5,990,299	11,949,490
EASTPOINTE	13,268,120	49.79%	26,648,162	13,324,081	26,756,220
FRASER	17,858,581	50.06%	35,674,353	17,837,177	36,056,089
MEMPHIS	982,542	50.00%	1,965,084	982,542	1,965,084
MOUNT CLEMENS	20,304,700	48.95%	41,480,490	20,740,245	40,658,190
NEW BALTIMORE	5,831,790	49.76%	11,719,835	5,859,918	11,679,932
RICHMOND CITY	5,669,488	49.91%	11,359,423	5,679,712	11,348,054
ROSEVILLE	51,515,300	49.91%	103,216,390	51,608,195	104,710,800
ST. CLAIR SHORES	35,976,400	49.76%	72,299,839	36,149,920	71,967,194
STERLING HEIGHTS	141,196,400	49.31%	286,344,352	143,172,176	286,717,125
UTICA	14,716,786	49.88%	29,504,383	14,752,192	29,445,350
WARREN	216,000,213	49.05%	440,367,407	220,183,704	444,994,258
TOWNSHIPS					
ARMADA	1,755,012	49.97%	3,512,131	1,756,066	3,517,057
BRUCE	6,355,900	49.55%	12,827,245	6,413,623	12,934,269
CHESTERFIELD	34,285,571	49.83%	68,805,079	34,402,540	68,653,526
CLINTON	77,193,200	49.85%	154,850,953	77,425,477	154,386,400
HARRISON	9,074,120	49.81%	18,217,466	9,108,733	18,432,094
LAKE	1,024	50.00%	2,048	1,024	2,048
LENOX	8,409,856	50.07%	16,796,197	8,398,099	17,047,478
MACOMB	21,507,530	49.82%	43,170,474	21,585,237	43,519,890
RAY	5,582,070	49.70%	11,231,529	5,615,765	11,265,530
RICHMOND TWP.	3,969,817	49.72%	7,984,346	3,992,173	7,939,634
SHELBY	70,448,520	48.98%	143,831,196	71,915,598	141,804,590
WASHINGTON	17,487,920	49.43%	35,379,162	17,689,581	35,257,903
TOTAL COUNTY	785,373,970	49.42%	1,589,168,141	794,584,071	1,593,008,205

PERCENT OF INCREASE OVER LAST YEAR -0.24%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL INDUSTRIAL PERSONAL PROPERTY

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	36,163,979	49.38%	73,236,085	36,618,043	73,533,915
EASTPOINTE	616,740	47.38%	1,301,688	650,844	1,233,233
FRASER	58,841,703	49.97%	117,754,058	58,877,029	117,966,526
MEMPHIS	-		-	-	
MOUNT CLEMENS	36,753,400	50.06%	73,418,698	36,709,349	73,506,800
NEW BALTIMORE	2,466,200	50.00%	4,932,400	2,466,200	4,938,327
RICHMOND CITY	843,807	50.00%	1,687,614	843,807	1,840,766
ROSEVILLE	54,247,060	49.47%	109,656,479	54,828,240	109,981,885
ST. CLAIR SHORES	9,696,800	50.00%	19,393,600	9,696,800	19,432,465
STERLING HEIGHTS	315,819,800	50.00%	631,639,600	315,819,800	634,811,457
UTICA	219,081	50.21%	436,329	218,165	438,162
WARREN	451,895,701	49.93%	905,058,484	452,529,242	919,234,542
TOWNSHIPS					
ARMADA	4,490,114	49.76%	9,023,541	4,511,771	9,016,293
BRUCE	96,167,400	49.99%	192,373,275	96,186,638	193,068,460
CHESTERFIELD	59,695,579	49.47%	120,670,263	60,335,132	121,086,367
CLINTON	62,987,700	49.41%	127,479,660	63,739,830	126,227,856
HARRISON	8,254,680	49.85%	16,559,037	8,279,519	16,565,683
LAKE	-		-	-	
LENOX	2,378,006	46.90%	5,070,375	2,535,188	4,780,872
MACOMB	31,535,530	49.50%	63,708,141	31,854,071	63,260,842
RAY	-		-	-	
RICHMOND TWP.	140,507	50.00%	281,014	140,507	281,014
SHELBY	97,868,320	49.22%	198,838,521	99,419,261	197,156,164
WASHINGTON	5,399,350	49.97%	10,805,183	5,402,592	10,824,679
TOTAL COUNTY	1,336,481,457	49.81%	2,683,324,045	1,341,662,023	2,699,186,308

PERCENT OF INCREASE OVER LAST YEAR -0.59%

MACOMB COUNTY
2007 REAL PROPERTY EQUALIZATION STUDY FOR 2008
RECAP OF THE 4018's

TOTAL UTILITY PERSONAL PROPERTY

UNIT	2007 ASSESSMENT	RATIO	2008 TRUE CASH VALUE	2008 50% OF TRUE CASH VALUE	ENDING TRUE CASH VALUE PREVIOUS YR. 4023'S (2007)
CENTER LINE	3,774,090	50.00%	7,548,180	3,774,090	7,548,180
EASTPOINTE	18,686,110	50.00%	37,372,220	18,686,110	37,372,220
FRASER	5,873,970	50.00%	11,747,940	5,873,970	11,747,940
MEMPHIS	248,274	50.00%	496,548	248,274	496,548
MOUNT CLEMENS	8,229,700	50.00%	16,459,400	8,229,700	16,459,400
NEW BALTIMORE	4,431,110	50.00%	8,862,220	4,431,110	8,862,220
RICHMOND CITY	1,780,309	50.00%	3,560,618	1,780,309	3,560,618
ROSEVILLE	13,374,790	50.00%	26,749,580	13,374,790	26,749,580
ST. CLAIR SHORES	17,564,900	50.00%	35,129,800	17,564,900	35,129,800
STERLING HEIGHTS	58,452,950	50.00%	116,905,500	58,452,750	116,905,500
UTICA	4,910,607	50.00%	9,821,214	4,910,607	9,821,214
WARREN	73,232,798	50.00%	146,465,596	73,232,798	146,465,596
TOWNSHIPS					
ARMADA	20,441,136	50.00%	40,882,272	20,441,136	40,882,272
BRUCE	7,232,200	50.00%	14,464,400	7,232,200	14,464,400
CHESTERFIELD	17,968,916	49.93%	35,988,875	17,994,438	35,988,875
CLINTON	36,621,300	50.00%	73,242,600	36,621,300	73,242,600
HARRISON	12,843,590	50.00%	25,687,180	12,843,590	25,687,180
LAKE	34,600	50.00%	69,200	34,600	69,200
LENOX	25,036,089	49.97%	50,105,513	25,052,757	50,105,513
MACOMB	37,731,360	50.00%	75,462,720	37,731,360	75,462,720
RAY	11,351,096	50.00%	22,702,192	11,351,096	22,702,192
RICHMOND TWP.	8,511,461	48.91%	17,403,337	8,701,669	17,403,337
SHELBY	33,645,990	50.00%	67,291,980	33,645,990	67,291,980
WASHINGTON	59,704,200	49.83%	119,810,090	59,905,045	119,810,090
TOTAL COUNTY	481,681,546	49.96%	964,229,175	482,114,588	964,229,175

PERCENT OF INCREASE OVER LAST YEAR 0.00%

Michigan Department of Treasury, STC
603, Formerly L4018R (8-00)

L-4018R

STATE TAX COMMISSION
ANALYSIS FOR EQUALIZED VALUATION - Real Property

County **Macomb** City or Township **Entire Macomb County** Year **2007**

Asessment Roll Classification		Sample			% Ratio Assm'ts to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Real Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	266,096,440				48.43%	549,467,088	AS
Commercial	5,053,354,427				52.61%	9,605,816,920	AS
Industrial	2,681,091,547				53.73%	4,990,265,773	AS Stratified
Residential	27,627,222,088				53.25%	51,882,686,124	SS
Timber-Cutover	0			0	0.00%	0	NC
Developmental	126,099,073				47.90%	263,228,292	AS
TOTAL REAL	35,753,863,575	0			53.13%	67,291,464,197	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
SA State Assessed Only (DNR)
ES Estimated Values (Explain) _____

Remarks:

Michigan Department of Treasury, STC
603, Formerly L4018P (8-00)

L-4018P

ANALYSIS FOR EQUALIZED VALUATION - Personal Property

County **Macomb** City or Township **Entire Macomb County** Year **2007**

Assessment Roll Classification		Sample			% Ratio Assm't to Appr's	True Cash Value	Remarks: Type of Study for Each Class
Class of Personal Property	Assessed Value	No. of Pcls.	True Cash Value	Assessed Value			
Agricultural	0			0		0	
Commercial	785,373,970				49.42%	1,589,168,141	AU
Industrial	1,336,481,457				49.81%	2,683,324,045	AU
Residential	0					0	
Utility	481,681,546				49.96%	964,229,175	RV
TOTAL PERSONAL	2,603,536,973	0			49.72%	5,236,721,361	

SS Sales Study
NC None Classified
NW New Class
CS Combined Sales & Appraisal Study
RA Reappraisal
AS Appraisal Study
AU Audit
TR Class Transfer
RV Record Verification
ES Estimated Values (Explain) _____

Remarks:

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PAPER

RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: approve the transfer of $5,000 from the operating budget to the Salary budget within the 2007 Court Building Security Budget to cover extra security for the Grant trial as outlined in the attached memo from the Circuit Court. No additional funding is requested.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Dec 11, 2007

The Circuit Court

For

The Sixteenth Judicial Circuit of Michigan

Circuit Judges
ANTONIO P. VIVIANO, Chief Judge
RICHARD L. CARETTI, Chief Judge, Pro Tempore
JAMES M. BIERNAT, SR., Presiding, Civil/Criminal
JOHN C. FOSTER, Presiding, Family
PETER J. MACERONI
MARY A. CHRZANOWSKI
DONALD G. MILLER
EDWARD A. SERVITTO, JR.
MARK S. SWITALSKI
MATTHEW S. SWITALSKI
DIANE M. DRUZINSKI
TRACEY A. YOKICH
DAVID F. VIVIANO

Clerk of the Court
CARMELLA SABAUGH

PATRICIA S. McKAY
General Counsel to the Circuit Court
(586) 469-5075

SANDRA M. PALMER
Judicial Secretary
(586) 469-5159

MEMORANDUM

TO: David Diegel, Finance Director

FROM: Patricia McKay, General Counsel to the Circuit Court

RE: Court Building Security Officers for People v Grant trial

DATE: November 15, 2007

Judge Diane Druzinski has requested additional protective services officers during the trial of People v Grant which is scheduled to begin on November 27, 2007. A copy of her November 13, 2007 memo to Chief Judge Viviano is attached. Chief Judge Viviano advised me he is supportive of her request as he feels relying on the protective services officers is a cost effective means to ensuring the safety of the public and court personnel during this trial. Judge Druzinski has estimated that the additional officers will cost $5,000.00. I have reviewed the 2007 Amended Budget for Court Building Security. It appears sufficient funds are available in the Uniform Account (#75001) which could be transferred to the Salary and Wage Account (#70203) to cover this cost and, on behalf of Chief Judge Viviano, I am requesting this amount be transferred. Please let me know if you have any questions or if you need additional information. In the meantime, I would like to let you know that I truly appreciate your help with this request.

Attachment: Memo from Hon. Diane M. Druzinski dated November 13, 2007

c: Hon. Antonio P. Viviano, Chief Judge
Hon. Diane M. Druzinski
Keith R. Beasley, Court Administrator
Lt. William Donovan

STATE OF MICHIGAN

DIANE M. DRUZINSKI
CIRCUIT JUDGE

JUDICIAL SECRETARY
(586) 469-2571

COURT CLERK
(586) 469-5707

16TH JUDICIAL CIRCUIT COURT

MEMORANDUM

To: Honorable Antonio Viviano, Chief Judge
From: Judge Diane M. Druzinski
Re: Security Cost estimate for P v Grant trial
Date: November 13, 2007

I have met with Ltn. Donovon and Srg. Abbott regarding security for the Grant Trial. They have recommended 2 additional blue coats during the week of jury selection, and a total of 4 additional blue coats during the estimated 2 weeks of actual trial. The total cost is approximately $5000.

During jury selection, 1 blue coat will be in the jury room, and one will be outside my courtroom. During trial, there will be a blue coat in your vestibule, my vestibule, outside the media room 201/DMD back hallways, and one down at the opposite end of the lobby.

I am requesting approval from the budget to pay for the blue coat security.

If you have any questions, please let me know as soon as possible. I have a final meeting scheduled with security, court administration, jury room personnel and media relations on Monday, November 19, 2007 at 11:00 a.m.

Thank you.

40 N. MAIN STREET • MT. CLEMENS, MICHIGAN 48043-5654

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PAPER

RESOLUTION NO. _____ **FULL BOARD MEETING DATE:**_____

AGENDA ITEM:_____

MACOMB COUNTY, MICHIGAN

RESOLUTION TO identify a funding source, and approve payment of $5,527.25 to Vercruysse Murray & Calzone, for professional services rendered through October 31, 2007.

INTRODUCED BY: Commissioner Don Brown, Chairman, Budget Committee

(attachment)

COMMITTEE/MEETING DATE

Budget Committee 12/11/07

VERCRUYSSE MURRAY & CALZONE
A PROFESSIONAL CORPORATION
SUITE 200
31780 TELEGRAPH ROAD
BINGHAM FARMS, MI 48025-3469
EIN 38-3277185

RECEIVED
NOV 13 2007
CORPORATION COUNSEL

Macomb County Board of Commissioners
Jill Smith
1 South Main Street, 8th Floor
Mount Clemens, MI 48043

November 06, 2007

Re: Personnel Proceedings
54072-001 - 11/06/07

[PRIVILEGED AND CONFIDENTIAL INFORMATION]

Professional Services Posted Through October 31, 2007

	Amount
For Professional Services Rendered	$5,521.25
Total Disbursements	$6.00
Invoice Total	$5,527.25
Previous balance	$0.00
Total payments and other transactions	$0.00
Balance Due	$5,527.25

Account Status

Current	30 Days	60 Days	90 Days	120+ Days
$5,527.25	$0.00	$0.00	$0.00	$0.00

PLEASE RETURN A COPY OF THIS PAGE WITH YOUR PAYMENT

RECYCLABLE
PAPER

RESOLUTION NO. _____ FULL BOARD MEETING DATE: _____

AGENDA ITEM: _____

MACOMB COUNTY, MICHIGAN

RESOLUTION TO *see below

INTRODUCED BY: from the floor

***At the 11-29-07 special Community Services Committee meeting, the following motion was approved:**

MOTION

A motion was made by Doherty, supported by Camphous-Peterson, to concur in the request of the Interim Veterans' Services Director and approve an allocation of $15,000 from the Veterans Relief Fund and $19,000 from the Contingency Account to cover the Veteran's burial and grave marker allowances in 2007; further, that the grave marker allowance be reduced to $100 effective January 1, 2008 and that notification be sent to cemeteries. **The Motion Carried.**

COMMITTEE/MEETING DATE

Budget 12-11-07

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PAPER

RESOLUTION NO. _____ **FULL BOARD MEETING DATE: _____**
AGENDA ITEM: _____

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: AUTHORIZE NEWSROOM SOLUTIONS TO DEVELOP AN INTERNET ELECTION RESULTS SYSTEM TO REPORT ELECTION RESULTS FOR THE 2008 PRESIDENTIAL PRIMARY, 2008 AUGUST PRIMARY ELECTION AND THE 2008 NOVEMBER GENERAL ELECTION WITH DETAILS TO BE WORKED OUT BETWEEN THE COUNTY CLERK AND NEWSROOM SOLUTIONS AT A COST NOT TO EXCEED $5,000 PER ELECTION FOR A TOTAL COST NOT TO EXCEED $15,000 IN 2008. REFER TO THE BUDGET COMMITTEE. THE CLERK IS REQUESTING FUNDING COME FROM THE CONTINGENCY ACCOUNT LIKE THE 2006 REQUEST.

COMMENTS:
The Macomb County Clerk was one of the first offices to publish election results on the Internet. In 1998, the county contracted with the Macomb Cable Network to develop an election results reporting website. The Macomb Cable Network has produced the clerk's election results web page in every primary and general election since. The main contact for the projects was Drew Hahn, who is currently with Newsroom Solutions.

Reporting election results are now more complicated. Macomb County has two separate but equal electronic voting systems. Some precincts will be tabulated using one electronic voting system (Election Systems & Software) and other precincts will be tabulated using another electronic voting system (Diebold, Inc.)

On election night, electronic results from two separate voting systems must be tabulated, exported from their proprietary systems into a non-proprietary format and then combined so that election result totals may be properly reported. This will be an on-going process on election night as results come in.

Newsroom Solutions is able to combine the results from our municipalities' separate voting systems and professionally report them on a website.

If there is no presidential primary, the cost will not exceed $10,000.

In 1998, the county paid $20,000 for Macomb Cable Network to design the primary and general election websites for 1998 and 2000. In 2006, the county paid $10,000 total for Macomb Cable Network to design the 2006 primary and general election websites. ($5,000 total per election). This resolution continues the status quo of providing outstanding election result reporting.

INTRODUCED BY: COMMISSIONER PETER LUND, CHAIRPERSON
LEGISLATIVE & ADMINISTRATIVE SERVICES COMMITTEE

COMMITTEE/MEETING DATE:
LAS 12-3-07
Budget Approved 12-11-07

RECYCLABLE
PAPER

item #16

RESOLUTION NO. _____ MEETING DATE: _____

AGENDA ITEM:

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: Recommend that the Budget Committee approve increasing revenues and expenses in the Health Department Breast and Cervical Cancer Screening Program budget from $300,000 to $380,000

INTRODUCED BY: Commissioner Philis DeSaele, Chairperson, Health Services Committee

The Macomb County Health Department Breast and Cervical Cancer Screening Program, responding to demand, increased the number of appointments available. This increase allowed the program to serve more clients with a corresponding increase in expenditures.

The requested increase in Revenue and Expenses in the Breast and Cervical Cancer Screening Program requires no county funds. One-hundred percent of the expenses are reimbursed through a contract with Macomb Health Plan.

COMMITTEE/MEETING DATE

Health Services – December 6, 2007 APPROVED
Budget 12-11-07

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RESOLUTION NO.

FULL BOARD MEETING DATE

AGENDA ITEM

MACOMB COUNTY, MICHIGAN

RESOLUTION TO: receive and file the 2007 Contingency Report Update.

INTRODUCED BY: Don Brown, Chairperson, Budget Committee

COMMITTEE/MEETING DATE: Budget Committee, Dec 11, 2007

CONTINGENCY
2007 ADOPTED BUDGET

		DECREASES	INCREASES	BALANCE
2007 RECOMMENDATION BUDGET				700,000
Board Dec 2006	- Budget Reduction	(20,000)		
Board Dec 2006	- Re-establish Summer Youth Program	(50,000)		(70,000)
2007 ADOPTED BUDGET				630,000
Board Approved Changes:				
Board July 2006	- CCF-Inc subsidy for JSORP grant rolled into Child Care Fund	(83,200)		
Board July 2006	- Diversity & Supervisor Training	(73,530)		
Bd 3/22/07	- Contribution to West Nile Virus	(88,979)		
	- Information Technology- Position Reorganization		60,382	
	- FOC-1 Position Reclassed and 1 Position Eliminated		15,031	
	- Board Office-Reclass Board Support Clerk	(6,678)		
	- Mental Division-Eliminate Court Officer		56,063	
	- Sheriff-Deputy for Court Security at Mental Division	(94,674)		
	- Human Resources-Consultant to hire HR Director	(25,000)		
Bd 4/26/07	- Sheriff-Jail-Respirator Equipment and Testing	(11,160)		
Bd 6/14/07	- Jury Room-Internet connect for Jurors	(780)		
	- County Clerk-ACS Services	(9,240)		
Bd 8/16/07	- Macomb County participation in Regional Water Authority Study	(125,000)		
	- Senior Citizens-Continued funding for GRG clerical support	(10,000)		
Bd 9/27/07	- Human Resources-Employee Benefits Study	(25,000)		
	- Macomb Prevention Coalition	(20,000)		
		(573,241)	131,476	(441,765)
	Available Budget			188,235

November 26, 2007