

Ty Wessell, Chairman

NOTICE OF MEETING

A Special Session of the Leelanau County Board of Commissioners will be held on Tuesday, April 11, 2023, beginning at 11:30 a.m., or immediately following the Executive Board Session, whichever is later, in the Commissioner Meeting Room, Leelanau County Government Center, Suttons Bay, Michigan

A live streaming of this meeting will be available for viewing via the following link –
https://www.youtube.com/channel/UCNQTglgcTedF2qB8floC1GQ?view_as=subscriber

There are two ways to provide public comment during the meeting – you can attend in-person, or email your comments prior to the meeting to clerk@leelanau.gov

(Please silence all electronic/cellular devices)

(Proceedings of the meeting are being recorded and are not the official record of the meeting, the formally approved/accepted written copy of the minutes will be the official record of the meeting.)

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

MOMENT OF SILENCE/PRIVATE PRAYER

ROLL CALL

PUBLIC COMMENT *(3 minutes)*

COMMISSIONER COMMENTS

Purpose of Meeting – Discussion/Potential Action:

- Annual Statutory Equalization Hearing – Approval of the 2023 L-4024, Statutory Equalization Report.

PUBLIC COMMENT *(5 minutes)*

COMMISSIONER COMMENTS

ADJOURNMENT

EXECUTIVE DOCUMENT SUMMARY

Department: Equalization	Submittal Dates
Contact Person: Andrew Giguere	<input checked="" type="checkbox"/> Special Session
Telephone No.: 231-256-9823	04/11/2023
Source Selection Method	
<input type="checkbox"/> Select One	VENDOR: N/A
<input checked="" type="checkbox"/> Other: N/A	Address/
Account Number	Phone:
(Funds to come from):	

Budgeted Amount: _____ Contracted Amount: _____

Document Description

Select One Other County Equalization Report

Request to Waive Board Policy on Bid Requirements

The County Board of Commissioners meets in Statutory Equalization session on the Tuesday following the second Monday in April each year [MCL 209.5(1) and 211.34(1)]. That date this year is April 11, 2023.

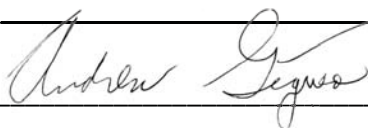
A report will be distributed at the meeting. The L-4037 needs to be signed by the Chairperson of the County Board of Commissioners and the Clerk for the County Board of Commissioners. The L-4024 needs to be signed by the County Board Chairperson, the Clerk for the County Board, and the Equalization Director.

Suggested

Recommendation:

Motion to that the County Board recommends to approve Leelanau County Resolution #2023-____, a resolution approving the 2023 Leelanau County Equalization Report.

Department Head Approval: _____



Date: 04/05/2023

BOARD OF COMMISSIONERS

Jamie Kramer, District #1
James S. O'Rourke, District #2
Douglas Rexroat, District #3
Ty Wessell, District #4
Kama Ross, District #5
Gwenne Allgaier, District #6
Melinda C. Lautner, District #7



Deborah Allen, County Administrator

Leelanau County Government Center
8527 E. Government Center Drive, Suite #101
Suttons Bay, Michigan 49682
(231) 256-9711 ♦ (866) 256-9711 toll free
(231) 256-0120 fax
www.leelanau.gov ♦ dallen@leelanau.gov

Leelanau County Resolution #2023-____
A Resolution Approving The 2022 Leelanau County Equalization Report

WHEREAS, the 2023 proposed starting ratios as required by State Statutes were published in the local newspaper by the Equalization Director on or before the third Monday of February of this year; and

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

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

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

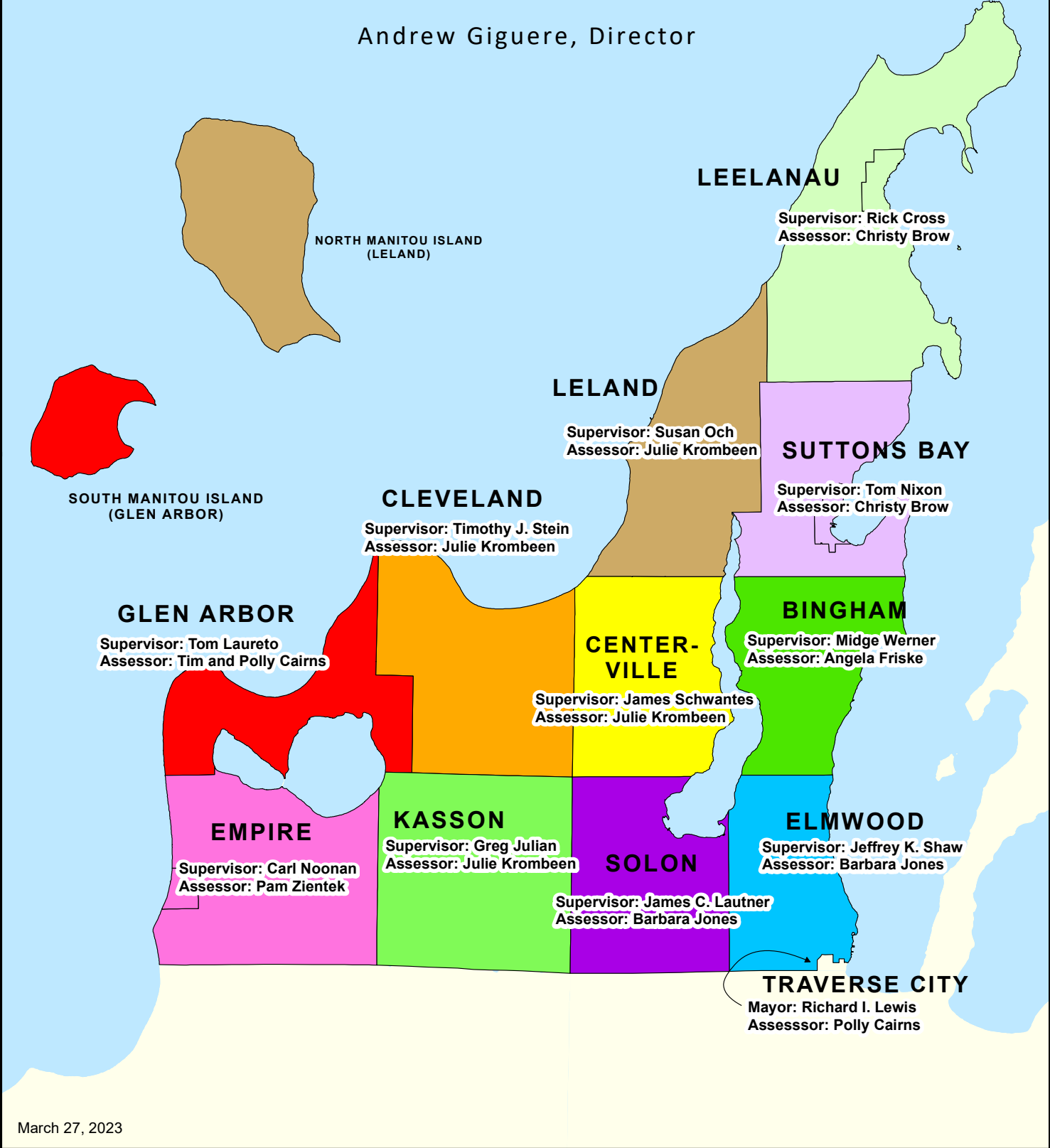
WHEREAS, this Board of Commissioners feel that these valuations are in order,

NOW, THEREFORE, BE IT RESOLVED that the Leelanau County Board of Commissioners adopt the 2023 equalized valuations for each city, village, and township, recommended by the Leelanau County Equalization Department, as contained in this report, pursuant to Sec. 211.34 MCL 1948, as amended.

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby directs the Corporate Counsel and the Director of Equalization to represent the Board of Commissioners before the State Tax Commission at the statutory annual meetings on May 9 and May 23, 2023, if necessary.

2023 Leelanau County Equalization Report

Andrew Giguere, Director



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

211.34 Determination of county equalized value; conducting business at public meeting; notice of meeting; advising local taxing units of increased equalized value; reduction of maximum authorized millage rate; examination of assessment rolls to ascertain equal and uniform assessment of real and personal property; equalization procedure; establishment of department to survey assessments and assist board of commissioners; appeal to state tax tribunal; authority of agent to file and sign petition for appeal.

Sec. 34. (1) The county board of commissioners in each county shall meet in April each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with the open meetings act, Act No. 267 of the Public Acts of 1976, as amended, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the county board of commissioners shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the board of county commissioners and each taxing unit other than a city, township, school district, intermediate school district, or community college district, shall immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being sections 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized valuation exceeds its assessed valuation by 5.0% or more in 1982 or by any amount in 1983 or any year thereafter, a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.

(2) The county board of commissioners shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value. If, on the examination, the county board of commissioners considers the assessments to be relatively unequal, it shall equalize the assessments by adding to or deducting from the valuation of the taxable property in a township or city an amount which in the judgment of the county board of commissioners will produce a sum which represents the true cash value of that property, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. The county board of commissioners and the state tax commission shall equalize real and personal property separately by adding to or deducting from the valuation of taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount which will produce a sum which represents the proportion of true cash value established by the legislature. Beginning December 31, 1980, the county board of commissioners and the state tax commission shall equalize separately the following classes of real property by adding to or deducting from the valuation of agricultural, developmental, residential, commercial, industrial, and timber cutover taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount as will produce a sum which represents the proportion of true cash value established by the legislature. The tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for real property as equalized. Beginning December 31, 1980, the tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for each classification for real property as equalized. Factors used in determining the state equalized valuation for real and personal property on the tax roll shall be rounded up to not less than 4 decimal places. Equalized values for both real and personal property shall be equalized uniformly at the same proportion of true cash value in the county. The county board of commissioners shall also cause to be entered upon its records the aggregate valuation of the taxable real and personal property of each township or city in its county as determined by the county board. The county board of commissioners shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions conformable to the requirements of this act. After the rolls are equalized, each shall be certified to by the

chairperson and the clerk of the board and be delivered to the supervisor of the proper township or city, who shall file and keep the roll in his or her office.

(3) The county board of commissioners of a county shall establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the county board of commissioners. The county board of commissioners, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.

(4) The supervisor of a township or, with the approval of the governing body, the certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the county board of commissioners, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner provided by law. An appeal from the determination by the county board of commissioners shall be filed with the clerk of the tribunal by a written or printed petition which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor, the certified assessor, or a majority of the members of the board of education taking the appeal, shall show that a certain township, city, or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a showing that the equalization complained of is unfair, unjust, inequitable, or discriminatory. The state tax tribunal shall have the same authority to consider and pass upon the action and determination of the county board of commissioners in equalizing valuations as it has to consider complaints relative to the assessment and taxation of property. The state tax tribunal may order the county board of commissioners to reconvene and to cause the assessment rolls of the county to be brought before it, may summon the commissioners of the county to give evidence in relation to the equalization, and may take further action and may make further investigation in the premises as it considers necessary. The state tax tribunal shall fix a valuation on all property of the county. If the state tax tribunal decides that the determination and equalization made by the county board of commissioners is correct, further action shall not be taken. If the state tax tribunal, after the hearing, decides that the valuations of the county were improperly equalized, it shall proceed to make deductions from, or additions to, the valuations of the respective townships, cities, or school districts as may be considered proper, and in so doing the tribunal shall have the same powers as the county board of commissioners had in the first instance. The deductions or additions shall decrease or increase the state equalized valuation of the local unit affected but shall not increase or decrease the total state equalized valuation of the county in the case of an appeal under this section to the state tax tribunal. If the tax tribunal finds that the valuations of a class of property in a county were improperly equalized by that county and determines that the total value of that class of property in the county may not be at the level required by law, prior to entry of a final order, the tax tribunal shall forward its findings and determination to the state tax commission. Within 90 days after receiving the findings and determination of the tax tribunal, the state tax commission shall determine whether the state equalized valuation of that class of property in the county was set at the level prescribed by law or should be revised to provide uniformity among the counties and shall enter an order consistent with the state tax commission's findings. The tax tribunal shall enter a final order based upon the revised state equalized valuation, if any, which is adopted by the state tax commission. The state tax tribunal immediately after completing its revision of the equalization of the valuation of the several assessment districts shall report its action to the county board of commissioners and board of education if the board has instituted the appeal by filing its report with the clerk of the county board of commissioners. The action of the state tax tribunal in the premises shall constitute the equalization of the county for the tax year.

(5) For purposes of appeals pursuant to subsection (4) in 1981 only, an agent of a supervisor, including an assessor, shall be considered to have the authority to file and sign a petition for an appeal, and any otherwise timely submitted petition in 1981 by an agent of a supervisor shall be reviewed by the tribunal as if submitted by the supervisor.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3857;—Am. 1909, Act 292, Eff. Sept. 1, 1909;—Am. 1913, Act 201, Eff. Aug. 14, 1913;—CL 1915, 4028;—Am. 1921, Act 380, Eff. Aug. 18, 1921;—Am. 1925, Act 85, Eff. Aug. 27, 1925;—CL 1929, 3422;—

CL 1948, 211.34;—Am. 1952, Act 264, Eff. Sept. 18, 1952;—Am. 1954, Act 200, Eff. Aug. 13, 1954;—Am. 1956, Act 30, Imd. Eff. Mar. 28, 1956;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1968, Act 206, Eff. Nov. 15, 1968;—Am. 1970, Act 152, Imd. Eff. Aug. 1, 1970;—Am. 1971, Act 189, Imd. Eff. Dec. 20, 1971;—Am. 1975, Act 243, Imd. Eff. Sept. 4, 1975;—Am. 1976, Act 233, Imd. Eff. Aug. 4, 1976;—Am. 1978, Act 124, Imd. Eff. Apr. 25, 1978;—Am. 1979, Act 114, Eff. Mar. 27, 1980;—Am. 1980, Act 152, Imd. Eff. June 11, 1980;—Am. 1981, Act 6, Imd. Eff. Apr. 16, 1981;—Am. 1981, Act 213, Imd. Eff. Dec. 30, 1981;—Am. 1986, Act 105, Imd. Eff. May 19, 1986.

Popular name: Act 206

LEELANAU COUNTY EQUALIZATION DEPARTMENT

April 11, 2023

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

Ladies and Gentlemen:

The Equalization Director, through the efforts of the departmental staff members and with the cooperation of the various assessing officers of the County, has compiled the analysis for the 2023 equalization report. Certification of the analysis is enclosed. This is an analysis of the County Equalized Value (Ad-Valorem), not the Taxable Value.

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

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

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

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

Respectfully submitted,



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

2023 EQUALIZATION REPORT

April 11, 2023

By Leelanau County Board of Commissioners:

WHEREAS, the 2023 proposed starting ratios as required by State Statutes were published in the local newspaper by the Equalization Director on or before the third Monday of February of this year; and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED, that the Leelanau County Board of Commissioners adopt the **2023** equalized valuations for each city, village, and township, recommended by the **Leelanau County Equalization Department**, as contained in this report, pursuant to Sec. 211.34 MCL 1948, as amended.

BE IT FURTHER RESOLVED, that the Board of Commissioners hereby directs Corporate Counsel and the Equalization Director to represent the Board of Commissioners before the State Tax Commission at the statutory annual meetings on May 8 and May 22, 2023, if necessary.

CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

*This form is issued under the authority of MCL 211.148.
Filing is mandatory.*

TO: State Tax Commission
FROM: Equalization Director of _____ County
RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Assessors Board.

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

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

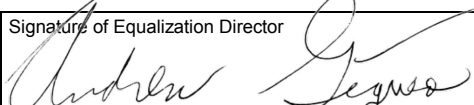
The following are my total Recommended County Equalized Valuations for each separately equalized class of property in _____ County:

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

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

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

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

Signature of Equalization Director 	Date
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**LEELANAU COUNTY
EQUALIZATION DEPARTMENT**

REPORTS TO

EXECUTIVE BOARD

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

ADMINISTRATOR

Deborah Allen

DEPARTMENT OF EQUALIZATION

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

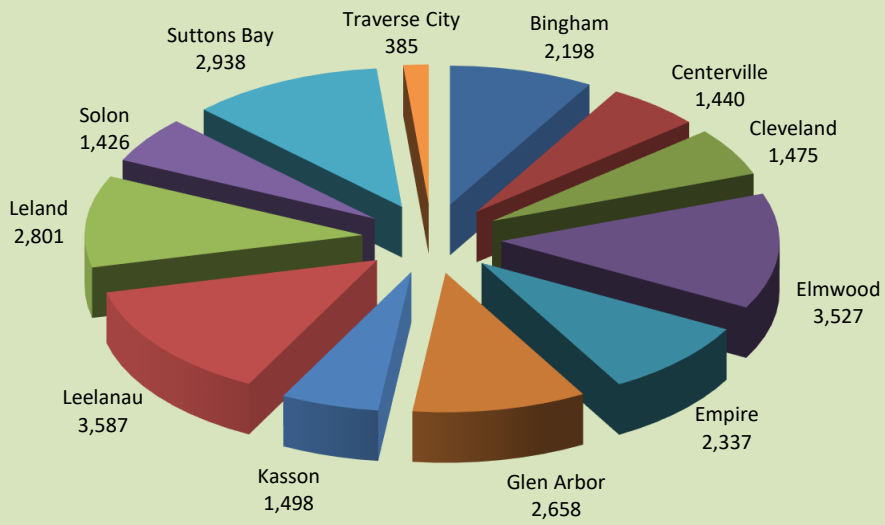
2023
LEELANAU COUNTY
PERCENT CHANGE - 2022 TO 2023 BY LOCAL UNIT

TOWNSHIPS AND CITIES	Parcel Count 2022	Parcel Count 2023	%CHANGE	C.E.V 2022	C.E.V. 2023	%CHANGE	TAXABLE 2022	TAXABLE 2023	%CHANGE
BINGHAM	2,189	2,198	0.41%	371,249,200	452,076,200	21.77%	262,135,408	290,021,758	10.64%
CENTERVILLE	1,433	1,440	0.49%	190,724,200	218,303,400	14.46%	127,601,874	139,546,369	9.36%
CLEVELAND	1,471	1,475	0.27%	189,413,900	231,798,900	22.38%	133,151,662	144,629,900	8.62%
ELMWOOD	3,518	3,527	0.26%	512,648,500	581,451,700	13.42%	389,809,697	419,649,672	7.66%
EMPIRE	2,314	2,337	0.99%	352,720,000	410,957,200	16.51%	243,594,666	266,752,700	9.51%
GLEN ARBOR	2,665	2,658	-0.26%	730,459,000	875,564,854	19.87%	519,337,783	563,577,978	8.52%
KASSON	1,486	1,498	0.81%	178,662,900	216,727,154	21.31%	124,301,389	135,611,823	9.10%
LEELANAU	3,571	3,587	0.45%	670,242,300	784,105,300	16.99%	495,952,218	535,250,306	7.92%
LELAND	2,804	2,801	-0.11%	775,019,700	969,500,622	25.09%	556,807,200	602,899,221	8.28%
OLON	1,388	1,426	2.74%	156,846,900	195,377,800	24.57%	117,169,919	127,954,059	9.20%
SUTTONS BAY	2,904	2,938	1.17%	400,421,203	490,667,130	22.54%	299,039,145	326,769,551	9.27%
TRAVERSE CITY	384	385	0.26%	60,382,800	68,016,600	12.64%	48,548,325	56,539,424	16.46%
TOTALS	26,127	26,270	0.55%	\$4,588,790,603	\$5,494,546,860	19.74%	\$3,317,449,286	\$3,609,202,761	8.79%

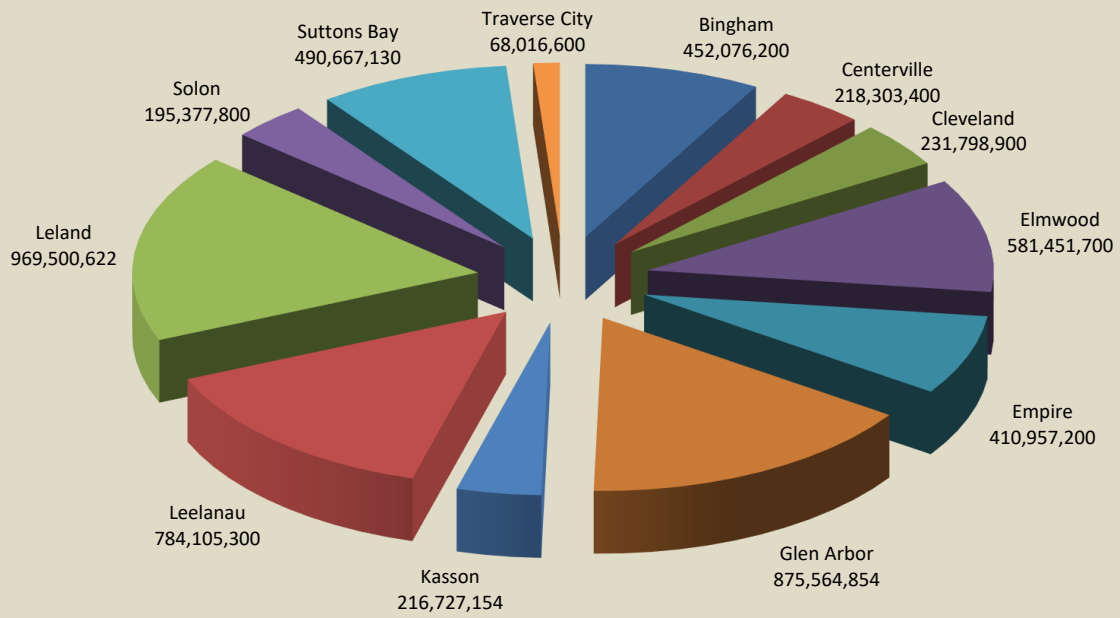
2023
LEELANAU COUNTY
PERCENT CHANGE - 2022 TO 2023 BY LOCAL UNIT

VILLAGES	Parcel Count 2022	Parcel Count 2023	%CHANGE	C.E.V. 2022	C.E.V. 2023	%CHANGE	TAXABLE 2022	TAXABLE 2023	%CHANGE
VILLAGE OF EMPIRE	618	621	0.49%	90,158,500	101,426,300	12.50%	63,379,108	70,413,151	11.10%
VILLAGE OF NORTHPORT	725	729	0.55%	79,900,200	97,053,700	21.47%	59,289,421	64,869,973	9.41%
VILLAGE OF SUTTONS BAY	905	919	1.55%	116,010,800	135,557,780	16.85%	88,188,967	97,369,626	10.41%
TOTALS	2,248	2,269	0.93%	\$286,069,500	\$334,037,780	16.77%	\$210,857,496	\$232,652,750	10.34%

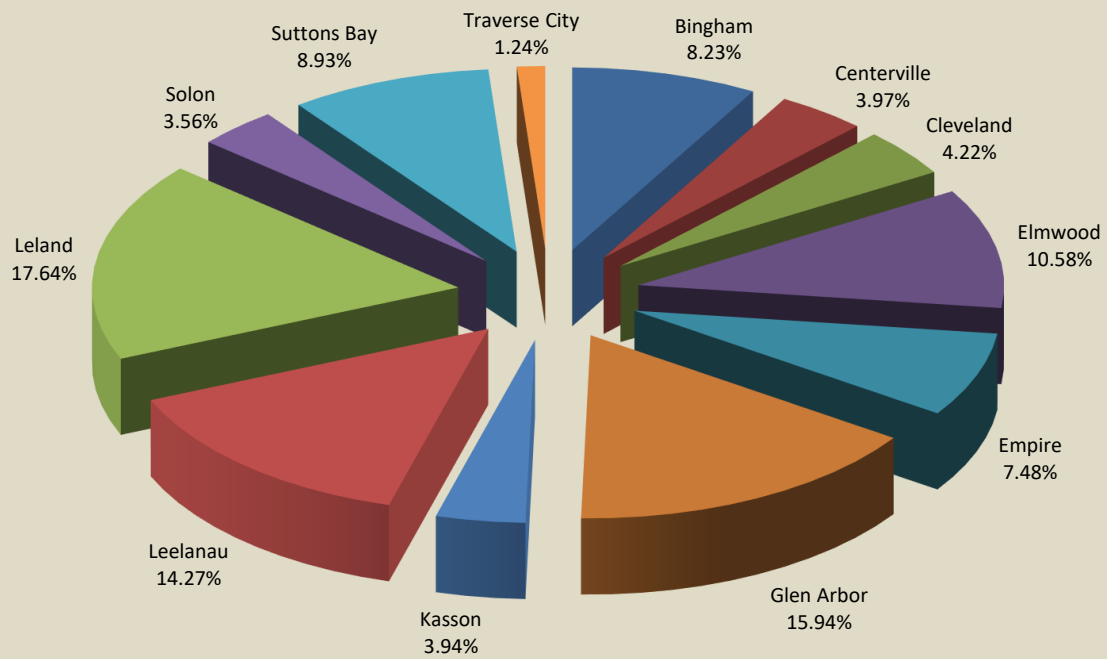
**2023 Township Parcel Count
Leelanau County
26,270 Parcels**



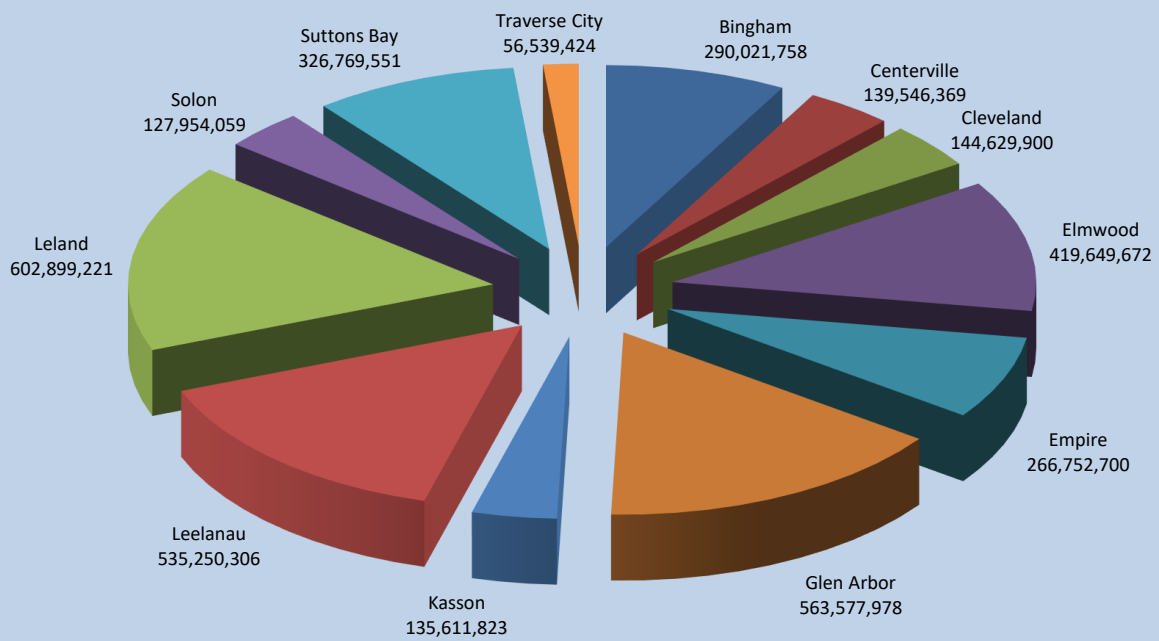
**2023 Equalized Values
by Township
2023 County Equalized Value
5,494,546,860**



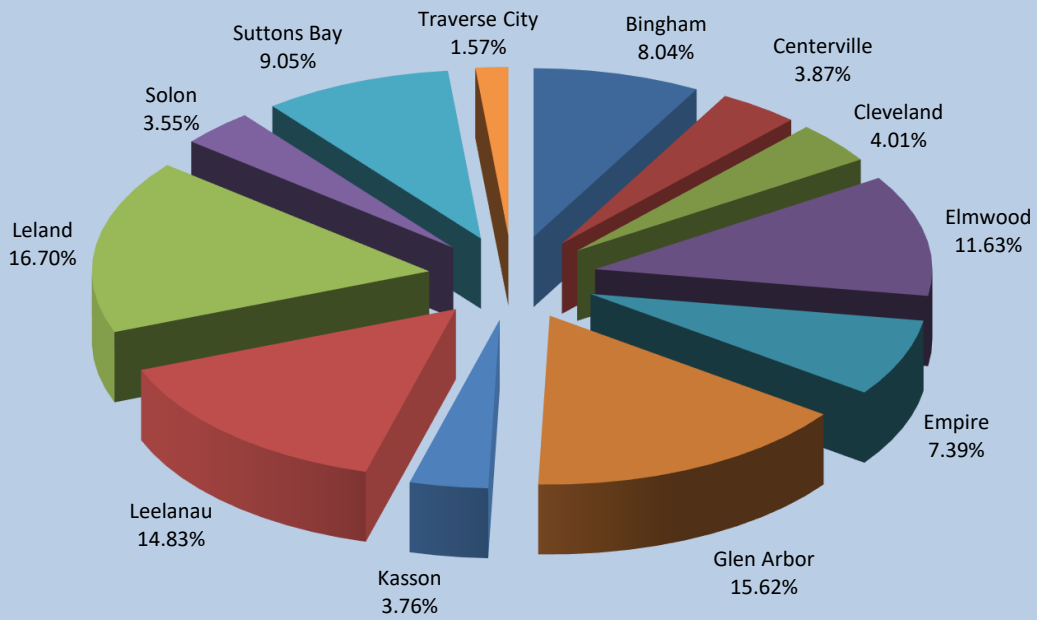
TOTAL TOWNSHIP PROPERTY VALUES
2023 Equalized Values
by % of whole
2023 County Equalized Value
5,494,546,860



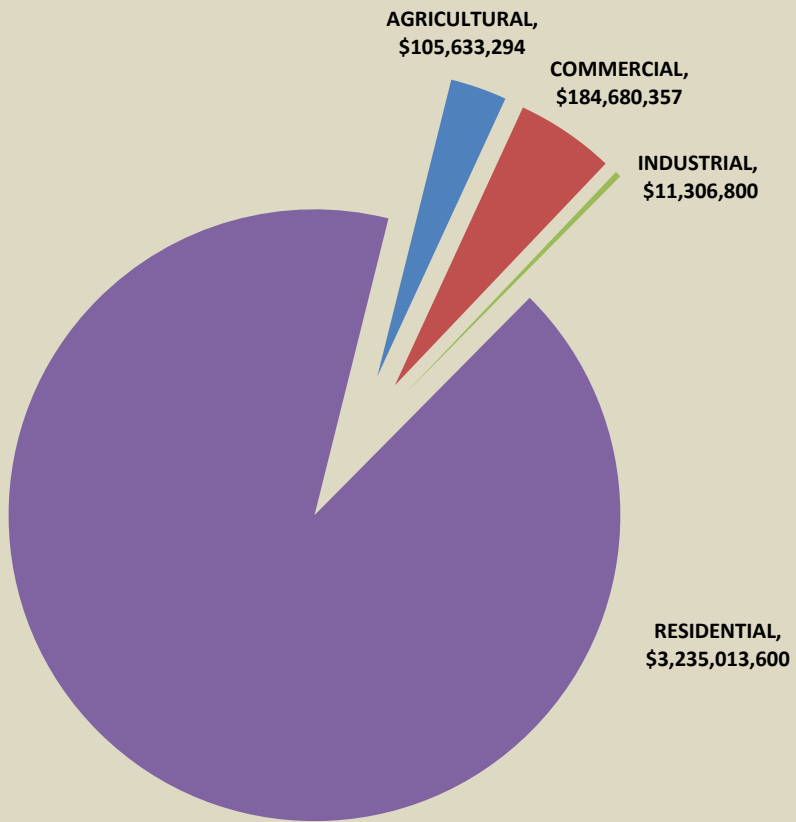
**2023 Taxable Values
by Township
2023 County Taxable Value
3,609,202,761**



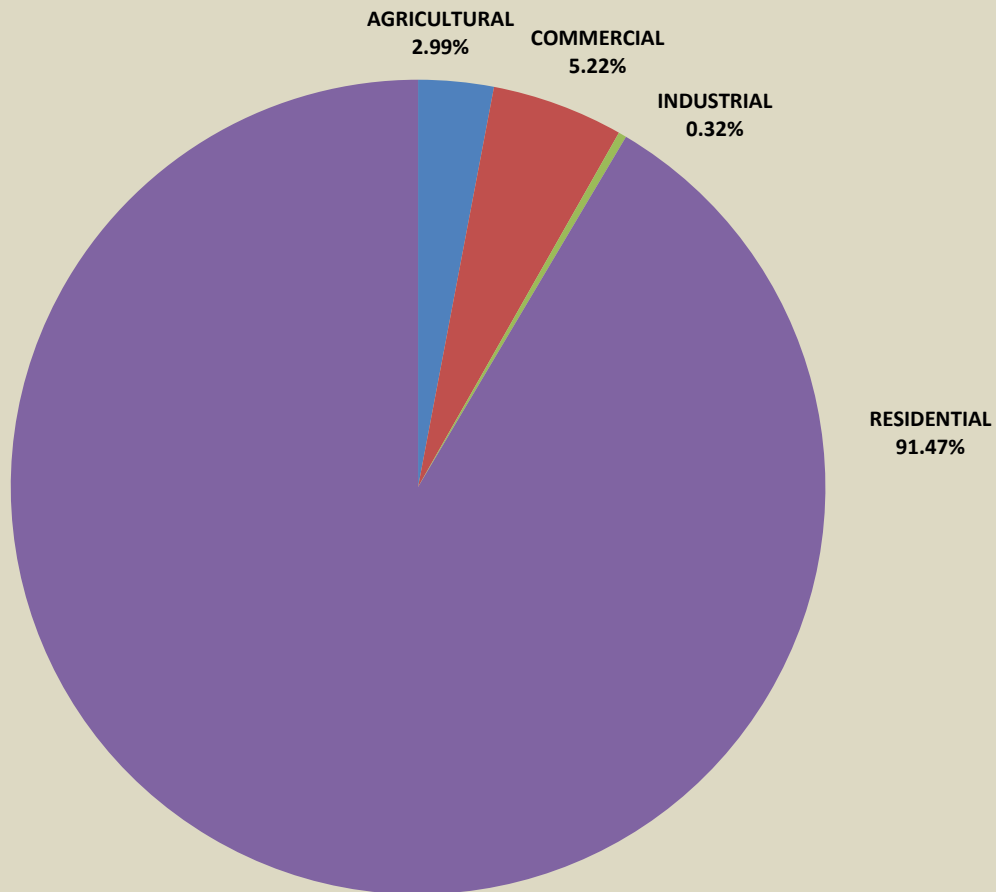
2023 TOTAL TAXABLE VALUE
by % of the whole
2023 County Taxable Value
3,609,202,761



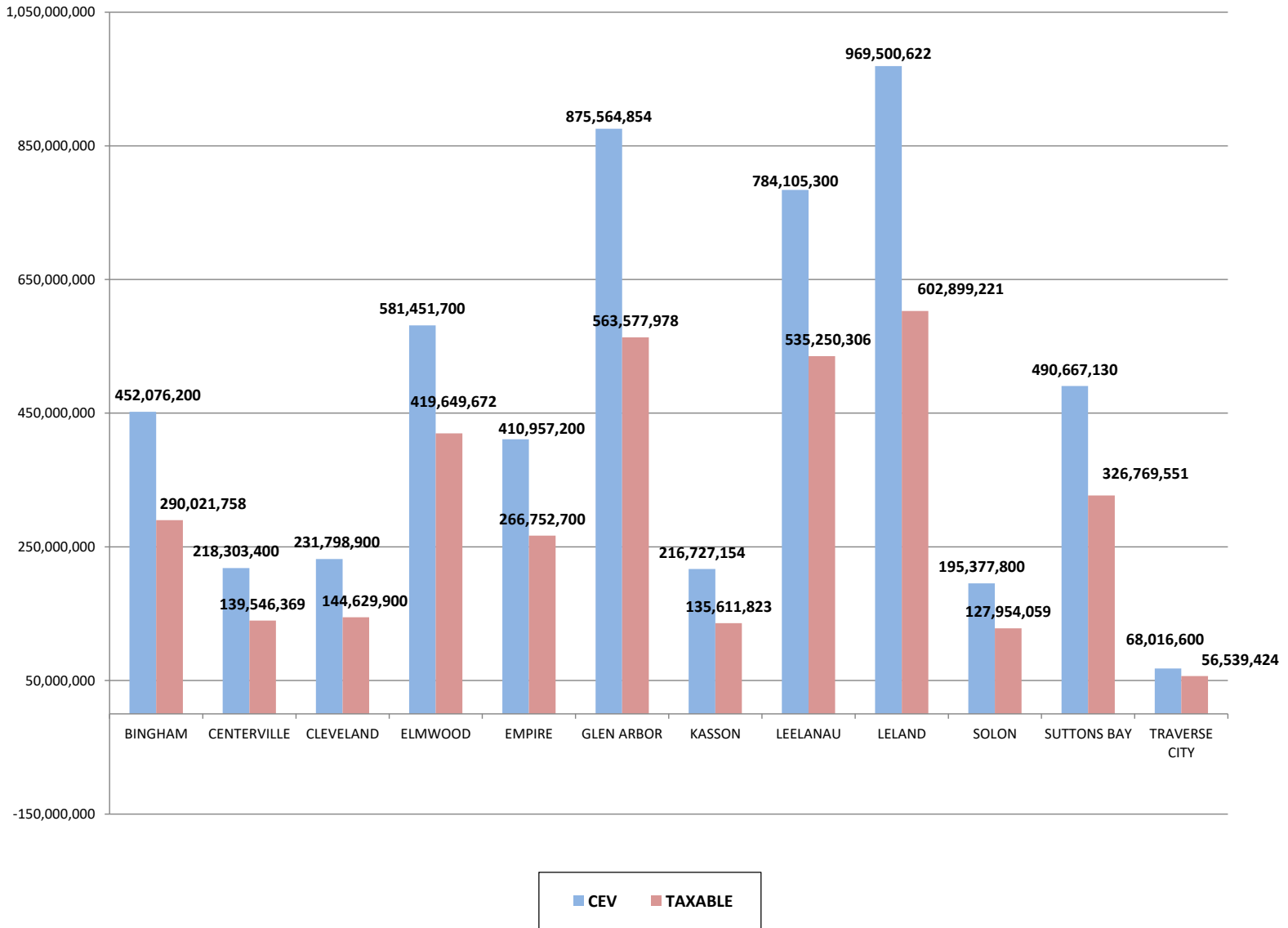
**2023 Taxable Value
Real
\$3,536,634,051
by Class**



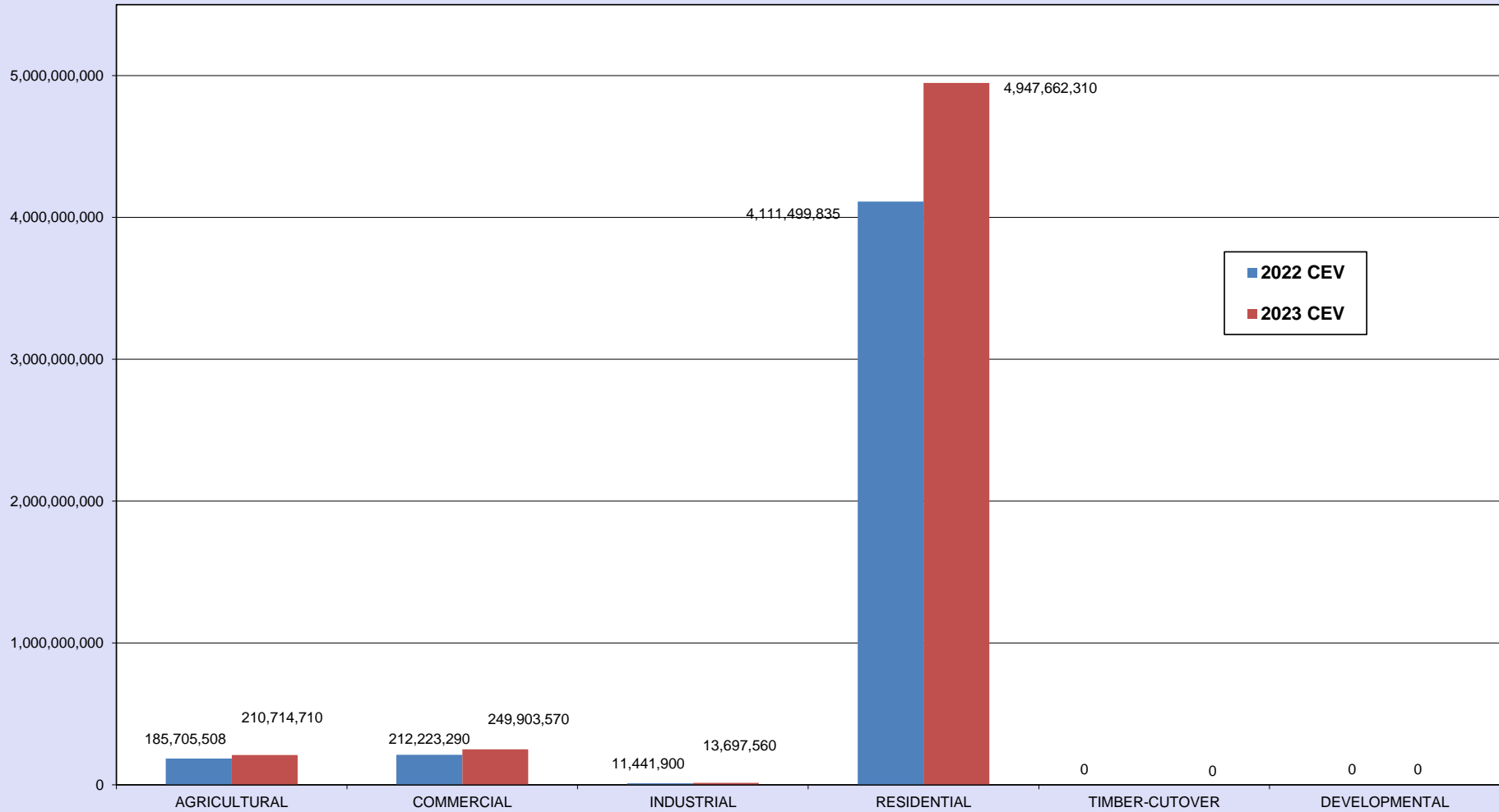
2023 Taxable Value Percentage Real by Class



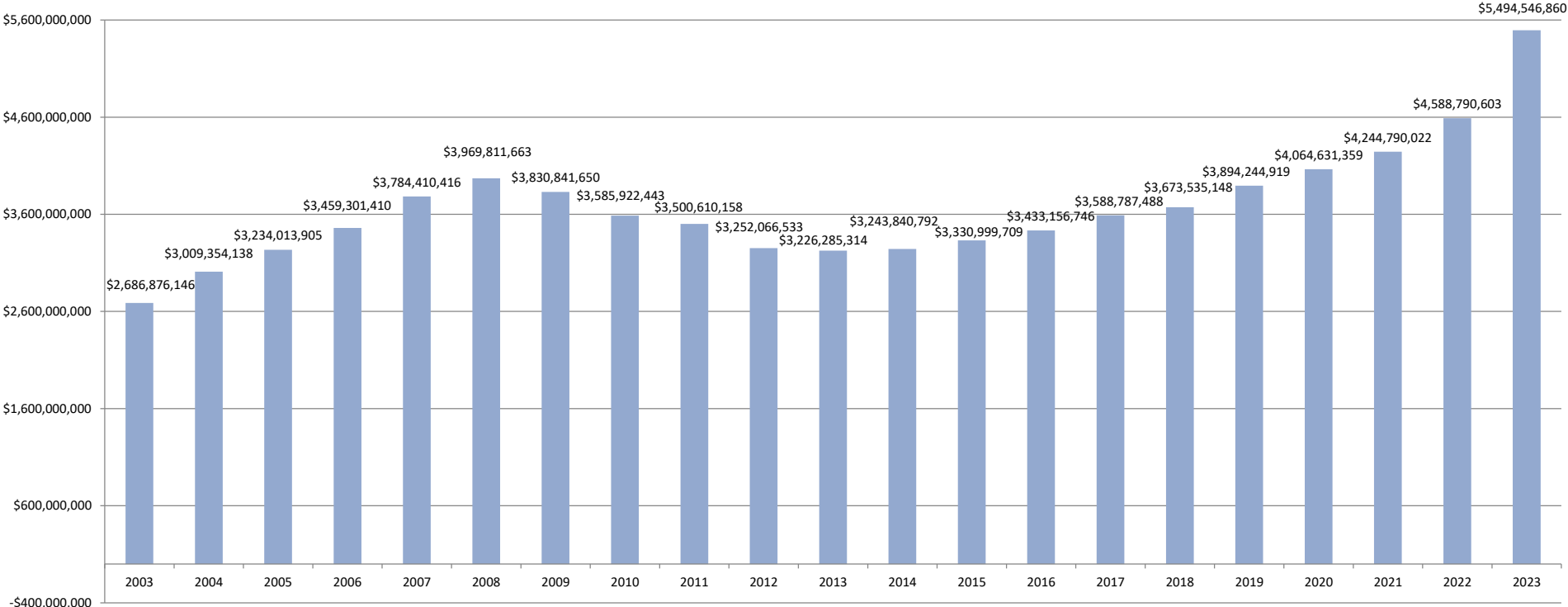
2023 LEELANAU COMPARISON County Equalized Values vs Taxable Values



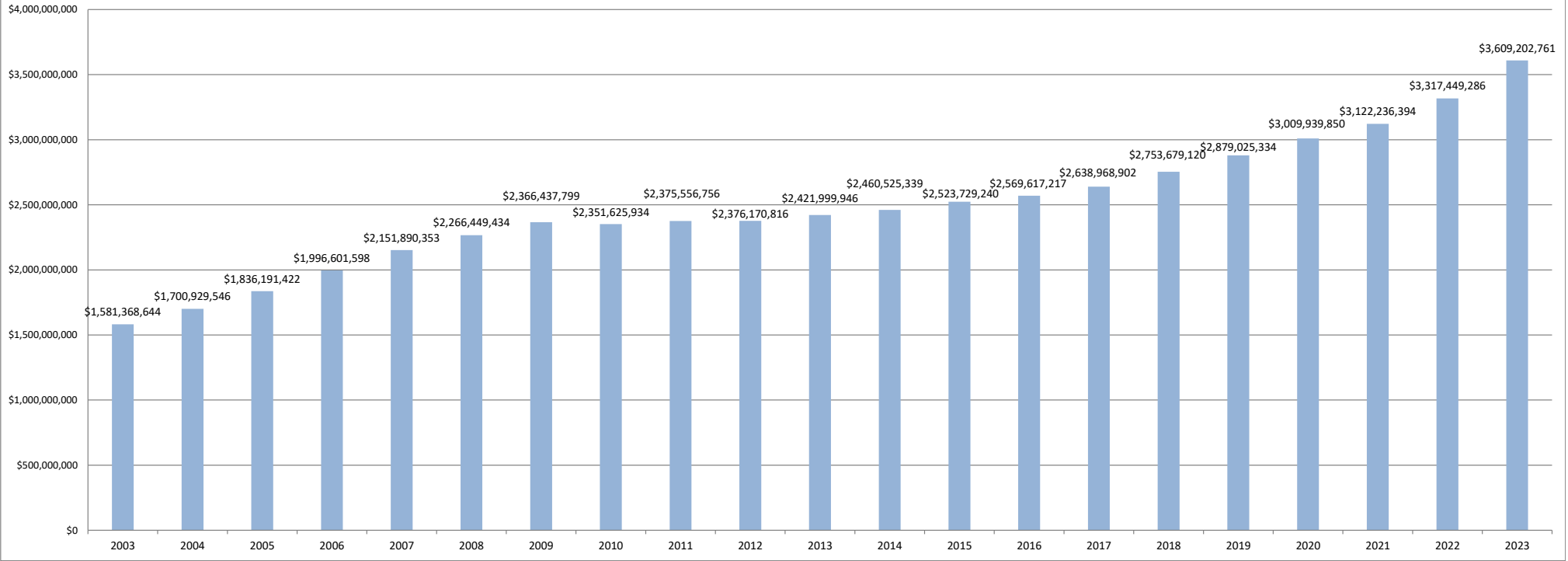
**Leelanau County
Real Property Comparison By Class
2022 to 2023 County Equalized Values**



2003-2023 County Equalized Values



2003-2023 County Taxable Values



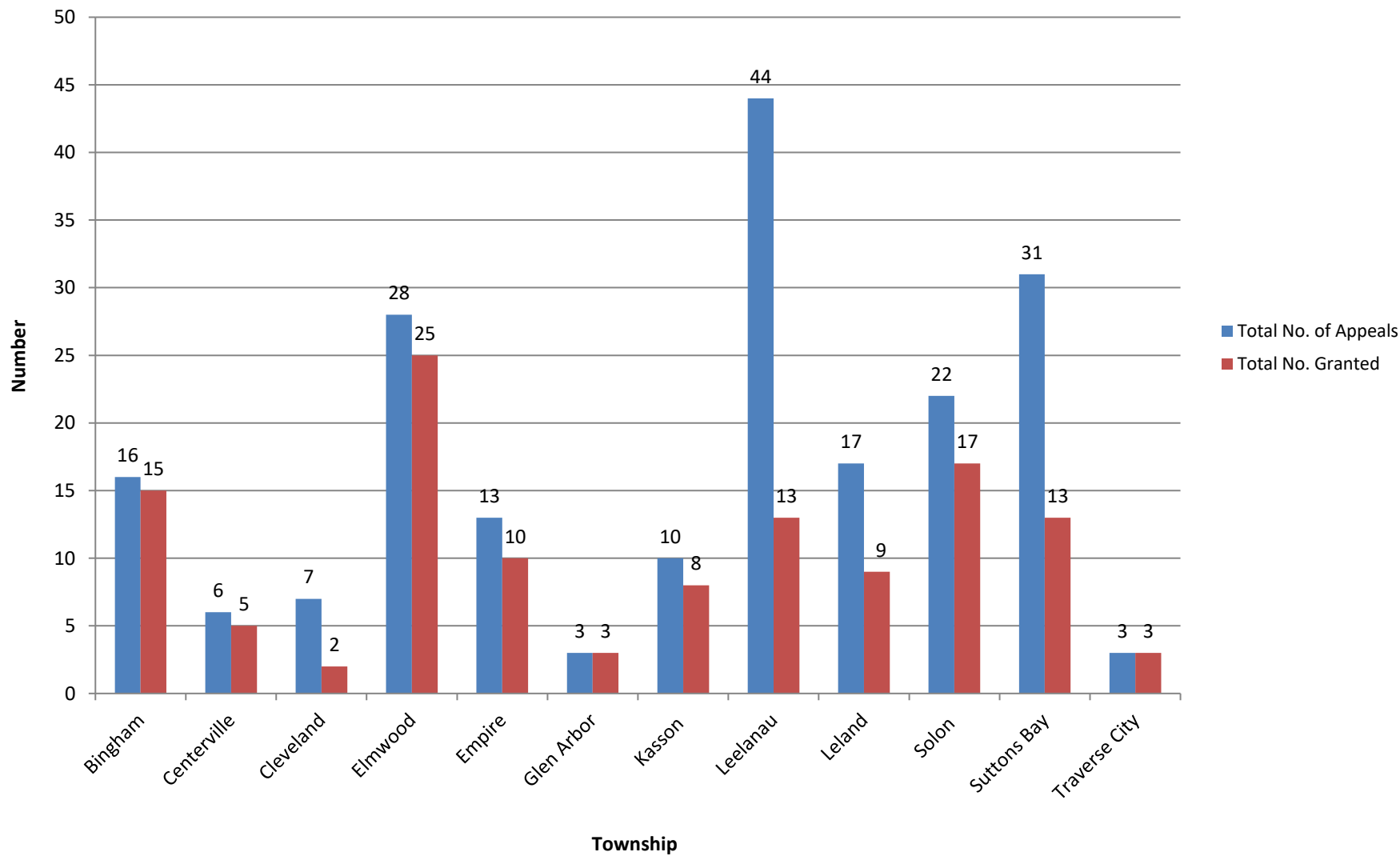
2022	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL
# of Parcels where TV=SEV	86	530	30	4403	2	0
% Parcels where TV=SEV	8.80	45.03	42.86	20.71	100.00	0.00
\$ of Parcels where TV=SEV	6,245,420	29,795,480	2,896,500	400,287,985	0	0
% Gap between TV and SEV	45.94	22.80	15.89	27.63	0.00	0.00
Dollar value of SEV-TV	85,317,741	48,376,529	1,818,634	1,135,827,413	0	0
% of Pcls where SEV Decreased	15.25	9.18	31.43	12.54	0.00	0.00
% of Pcls where TV Decreased	3.28	4.50	8.57	2.62	0.00	0.00
Taxable Value of all Pcls	100,387,767	163,846,761	9,623,266	2,975,672,422	0	0

2023	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL
# Parcels where TV=SEV	52	485	15	3124	2	0
% Parcels where TV=SEV	5.32	41.21	21.43	14.70	100.00	0.00
\$ of Parcels where TV=SEV	4,988,660	31,802,280	877,500	303,643,459	0	0
% Gap between TV and SEV	49.87	26.10	17.45	34.62	0.00	0.00
Dollar Value of SEV-TV	105,081,416	65,223,213	2,390,760	1,712,648,710	0	0
% of Pcls where SEV Decreased	7.27	5.78	14.29	5.53	0.00	0.00
\$ of Pcls where TV Decreased	536,600	3,146,759	798,158	42,028,438	0	0
% of Pcls where TV Decreased	0.72	1.36	7.14	1.25	0.00	0.00
Taxable Value of all Pcls	105,633,294	184,680,357	11,306,800	3,235,013,600	0	0

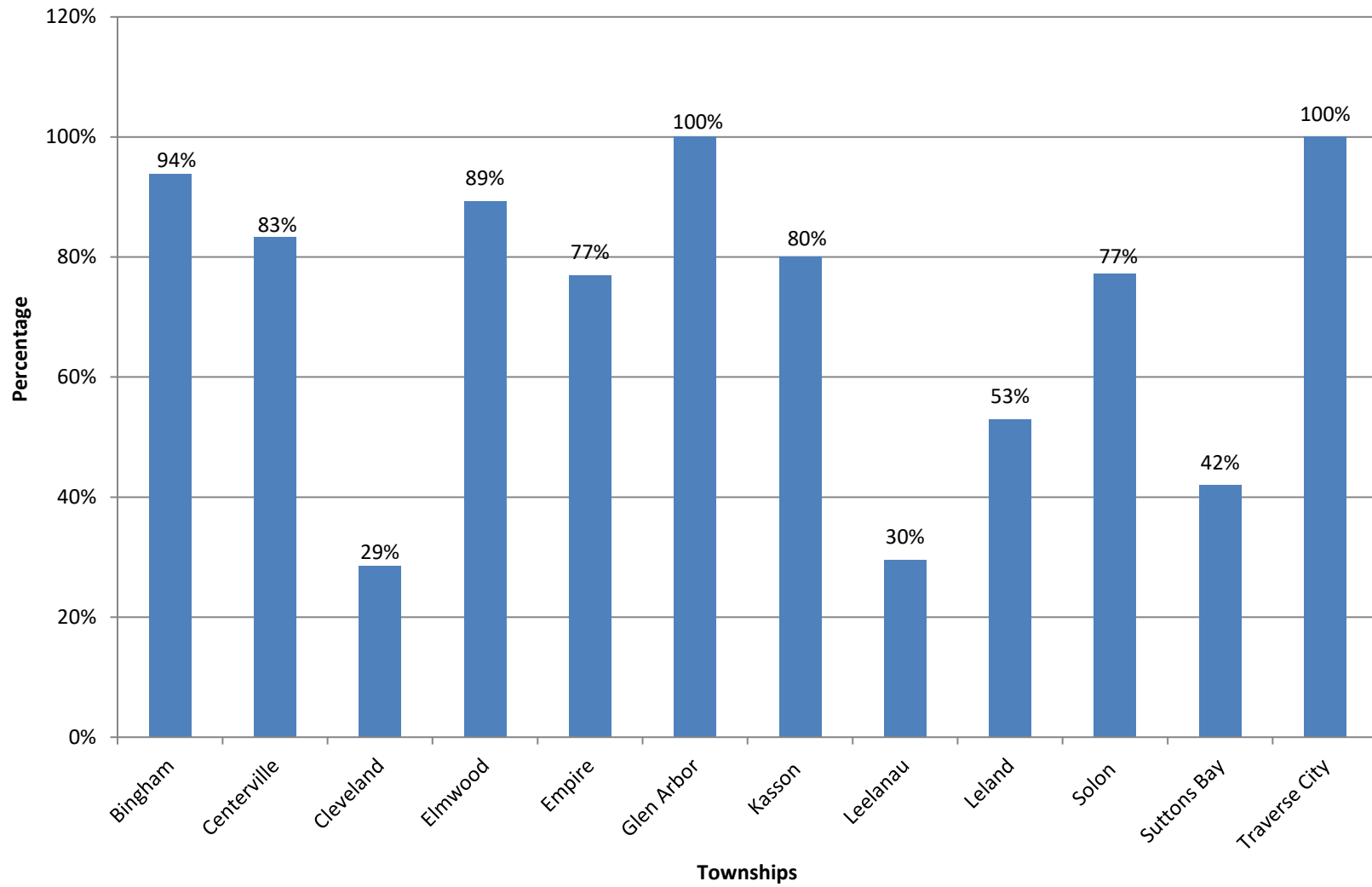
**2023
Board of Review
Action Report**

Township	Total No. of Appeals	Total No. Granted	% Granted	Assessed Value	Taxable Value	Assessed	
				Changed	Changed	Value Changed	Taxable Value Changed
Bingham	16	15	94%	-\$3,278,300	-\$1,959,913	-\$3,278,300	-\$1,959,913
Centerville	6	5	83%	-\$822,600	-\$579,130	-\$822,600	-\$579,130
Cleveland	7	2	29%	-\$626,100	-\$428,365	-\$626,100	-\$428,365
Elmwood	28	25	89%	-\$3,359,000	-\$2,017,773	-\$3,359,000	-\$2,017,773
Empire	13	10	77%	-\$560,500	\$188,371	-\$560,500	\$188,371
Glen Arbor	3	3	100%	-\$444,946	-\$337,019	-\$444,946	-\$337,019
Kasson	10	8	80%	-\$1,254,046	-\$859,246	-\$1,254,046	-\$859,246
Leelanau	44	13	30%	-\$1,161,300	-\$544,836	-\$1,161,300	-\$544,836
Leland	17	9	53%	-\$2,294,578	-\$1,128,385	-\$2,294,578	-\$1,128,385
Solon	22	17	77%	-\$1,061,100	-\$444,168	-\$1,061,100	-\$444,168
Suttons Bay	31	13	42%	-\$2,734,750	-\$1,813,279	-\$2,734,750	-\$1,813,279
Traverse City	3	3	100%	-\$669,400	-\$607,032	-\$669,400	-\$607,032
Totals	200	123	62%	-\$18,266,620	-\$10,530,775	-\$18,266,620	-\$10,530,775

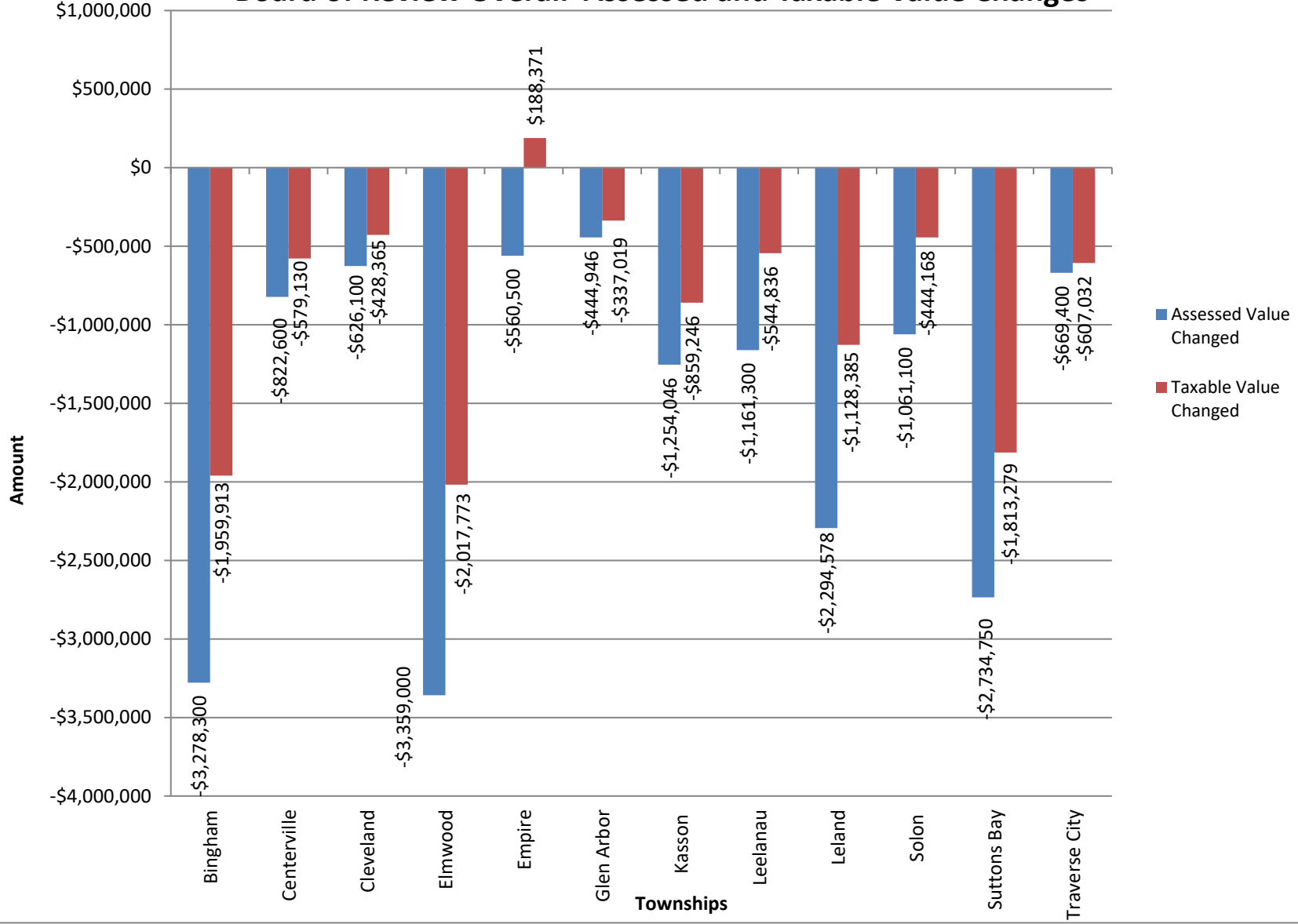
2023 # of Board of Review Appeals vs. # Granted



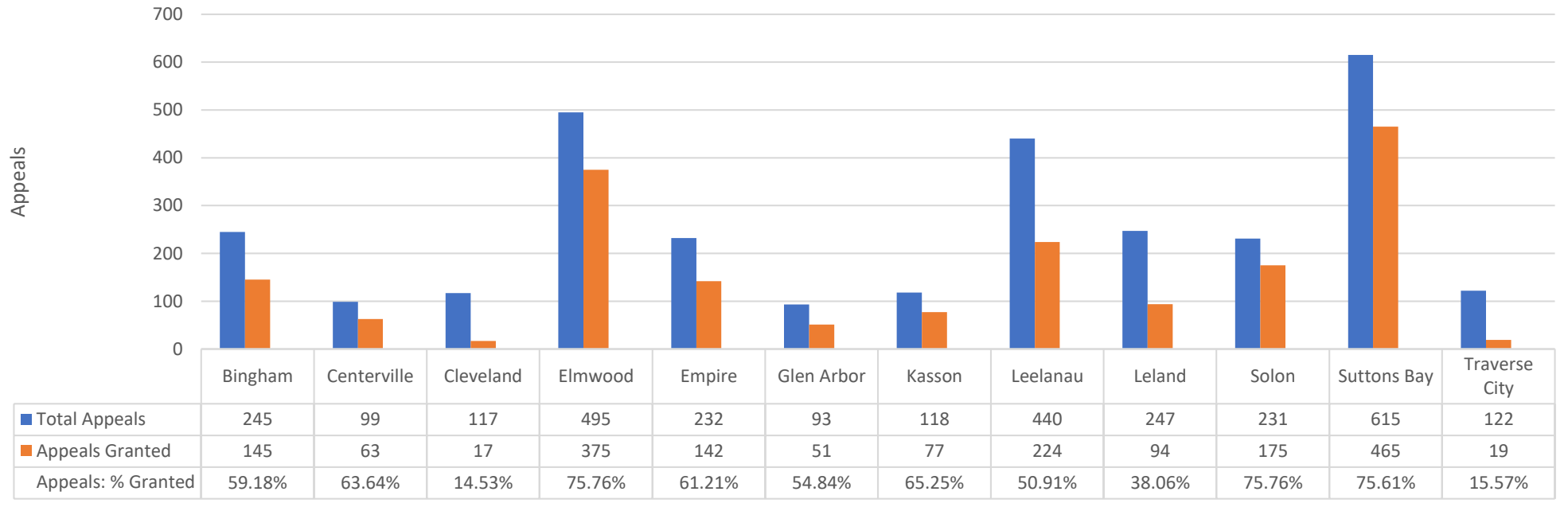
2023 Board of Review Percent Granted



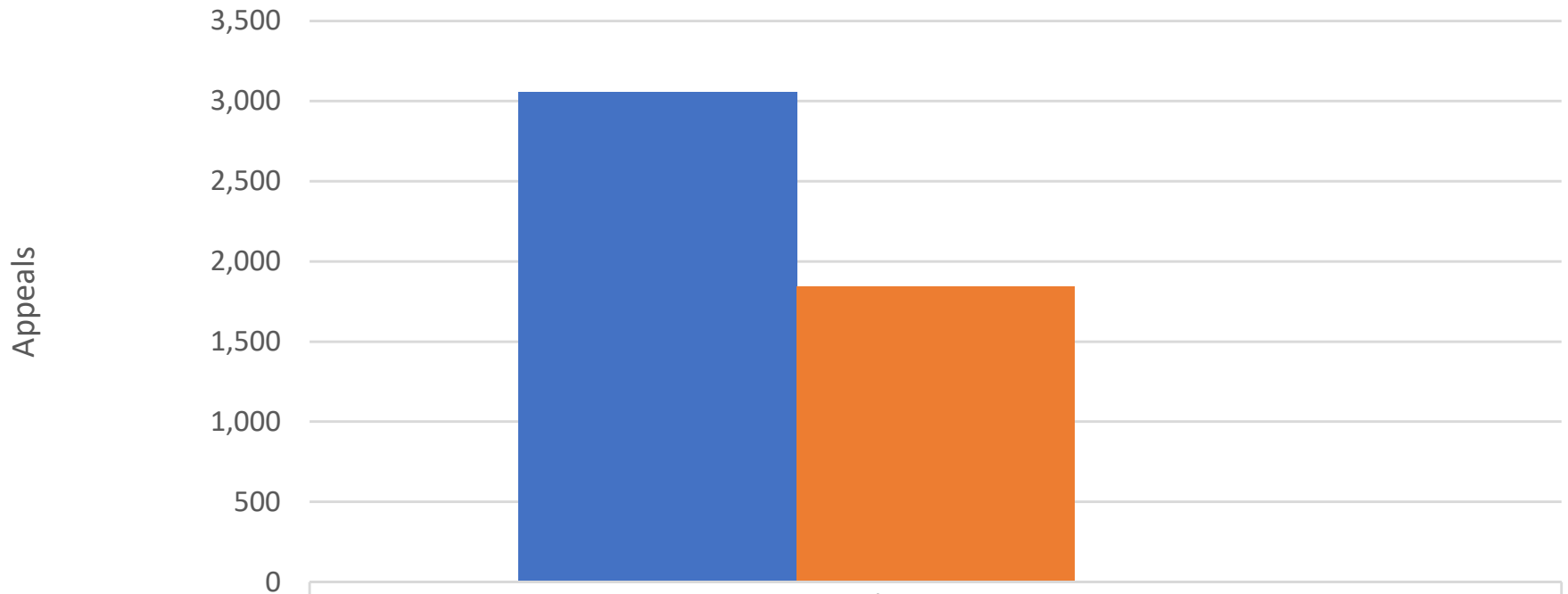
Board of Review Overall Assessed and Taxable Value Changes



Leelanau County Townships Appeals versus Appeals Granted, 2012 to 2023



Leelanau County Appeals versus Appeals Granted, 2012 to 2023



Leelanau County	
■ Total Appeals	3,054
■ Appeals Granted	1,847
Appeals: % Granted	60.48%

Parcel #	Owner's Name	Property Address	Tax Unit Name	SEV	Taxable Value	Revenue Sharing Code
001-002-005-30	SHIVELY JAK & KAREN S	2500 S MISSION VIEW DR	BINGHAM 45-01	185,400	105,259	451010
001-006-009-10	CAPLINGER GEORGE F JR & S	8485 E ERDT RD	BINGHAM 45-01	167,400	84,752	451010
001-007-007-00	GRANT WILLIAM J TRUST &	8150 E OTTO RD	BINGHAM 45-01	250,400	140,171	451010
001-010-011-50	KOWITZ CHRISTOPHER	11351 E WOODLAND LN	BINGHAM 45-01	307,600	204,673	451010
001-016-019-60	KITTERMAN CHARLES L & GLO	10222 E YOUKER DR	BINGHAM 45-01	163,200	86,983	451010
001-028-036-02	SAWAQUAT EVELYN A	6686 S WEST-BAY SHORE DR	BINGHAM 45-01	203,100	131,815	451010
001-029-001-01	SCHAUB LEONARD W & JOYCE	9250 E SHADY LN	BINGHAM 45-01	280,300	173,244	451010
001-030-039-20	EUBANKS NORMA JEAN TRUST	6766 S LAKE LEELANAU DR	BINGHAM 45-01	497,400	218,114	451010
001-112-001-20	GRANT MARK J & ANGELA	3092 S MAPLE VALLEY RD	BINGHAM 45-01	146,800	83,130	451010
001-230-017-00	KOVARIK MARY ANN	11124 E MEADOW VIEW DR	BINGHAM 45-01	193,600	105,537	451010
001-590-007-00	DOBIAS FRANK L TRUST	3033 S LEE POINT RD	BINGHAM 45-01	500,800	282,020	451010
001-672-018-01	AYRES JOHN H	2794 S PINE MEADOW PATH	BINGHAM 45-01	122,000	81,481	451010
001-770-010-00	BRYAN ZACHARY & AMANDA	7128 S WHISPERING HILLS D	BINGHAM 45-01	135,100	135,100	451010
002-011-006-00	HOWARD ROBERT L & SHARON	6465 E AMORE RD	CENTERVILLE 45-02	94,800	70,012	451020
002-021-010-00	HUGHES GORDON	5573 S SCHOMBERG RD	CENTERVILLE 45-02	110,100	98,653	451020
002-032-012-00	SCHAUB NORMAN F & CAROL M	7929 S GOOD HARBOR TRL	CENTERVILLE 45-02	261,900	218,773	451020
002-225-014-00	THOMPSON JEFFREY	4626 S SKI VIEW CIR	CENTERVILLE 45-02	179,500	114,601	451020
003-012-025-00	OLMSTED CRAIG C & KAREN K	1090 E TRAVERSE LAKE RD	CLEVELAND 45-03	351,400	208,143	451030
003-014-035-00	WATSON RICHARD G & BRITTA	455 E HARBOR HWY	CLEVELAND 45-03	274,700	220,222	451030
004-004-021-00	SMITH RICHARD G & DONNA R	8545 S WEST-BAY SHORE DR	ELMWOOD 45-04	434,900	412,833	451040
004-008-013-30	CAIRNS CATHERINE M TRUST	9647 S LOU-LEN LN	ELMWOOD 45-04	112,200	83,876	451040
004-016-019-30	NIERGARTH JOYCE E	10381 S WESTERN HILLS DR	ELMWOOD 45-04	297,900	229,240	451040
004-028-036-00	MCCOOL JOAN M	12496 S WEST-BAY SHORE DR	ELMWOOD 45-04	538,700	267,411	451040
004-029-012-00	WASZAK RICHARD	9251 E HOXIE RD	ELMWOOD 45-04	102,200	73,005	451040
004-031-001-10	CRAWFORD THOMAS W & VICTO	8782 E HOXIE RD	ELMWOOD 45-04	110,900	50,107	451040
004-032-013-00	LOPEZ JOHN W	9620 E GRANDVIEW RD	ELMWOOD 45-04	55,700	40,047	451040
004-032-039-00	DUGGAR JASON & TAMARA	9510 E CARTER RD	ELMWOOD 45-04	89,800	80,325	451040
004-112-026-00	BROWN THOMAS E & NANCY LO	9786 S LAKE LEELANAU DR	ELMWOOD 45-04	379,100	174,338	451040
004-190-011-00	NOVAK TERRY L & LINDA S	8353 E BOCA VISTA TRL	ELMWOOD 45-04	290,300	195,821	451040
004-290-001-00	BRITTEN KRIS R	9144 S LAKE LEELANAU DR	ELMWOOD 45-04	81,000	54,476	451040
004-340-107-00	LAMIE LORRAINE H	12884 S SYLVIA ST	ELMWOOD 45-04	124,400	63,747	451040
004-340-201-00	BEMBENECK DAVID R TRUST	12799 S SYLVIA ST	ELMWOOD 45-04	100,500	60,262	451040
004-475-016-00	DYKEMA DEBRA L	8335 S FOREST DR	ELMWOOD 45-04	205,900	127,942	451040
004-658-013-00	ADAMS EUGENE H & BEVERLY	7500 E MEADOWS DR	ELMWOOD 45-04	174,500	131,058	451040
004-658-035-00	BRAUN DEREK S & LISA M	7439 E MEADOWS DR	ELMWOOD 45-04	211,200	168,437	451040
005-012-063-00	EMERY CHARLES ROY & MARGA	4912 W WHISPERING PINES L	EMPIRE 45-05	875,900	458,312	451050
005-020-005-75	BRAZEAU DAVID	8970 W COHODAS RD	EMPIRE 45-05	280,200	280,200	451050
005-325-028-00	SOLEM GERALD & SHIRLEY	9400 W SLEEPY VALLEY DR	EMPIRE 45-05	172,100	119,560	451050
006-031-009-20	FOSMORE KENNETH L & RUTH	3145 W TRUMBULL RD	GLEN ARBOR 45-06	338,000	233,676	451060

Parcel #	Owner's Name	Property Address	Tax Unit Name	SEV	Taxable Value	Revenue Sharing Code
007-002-001-10	FEIGEL HAROLD E & NANCY J	1185 E DARGA RD	KASSON 45-07	361,700	271,920	451070
007-005-002-00	BUDAY PATRICK & KATHLEEN	8231 S TREMAIN RD	KASSON 45-07	228,900	161,517	451070
007-023-002-51	BEATY RUSSELL & LINDA HEP	11411 S MAPLE CITY RD	KASSON 45-07	212,600	126,400	451070
007-029-001-20	VALKNER MICHAEL L & AMIE	2205 W EMPIRE HWY	KASSON 45-07	201,700	118,551	451070
007-032-009-60	TRAGO FAMILY TRUST	13857 S ARMSTRONG TRL	KASSON 45-07	239,900	159,414	451070
008-110-015-08	HERNANDEZ TODD & KITCHEN	11125 E LEE MANN RD	LEELANAU 45-08	280,200	280,200	451080
009-014-022-00	DEKONING JOSEPH G & KATHE	1321 N LAKE LEELANAU DR	LELAND 45-09	180,800	131,898	451090
009-015-003-00	CONCANNON PENNY	1785 N LAKE LEELANAU DR	LELAND 45-09	817,700	329,215	451090
009-016-048-00	SIKES PAGE R TRUST	1384 N MANITOU TRL	LELAND 45-09	573,900	223,832	451090
009-024-036-10	RICE JAMES R & MONA M	400 N SYLT RD	LELAND 45-09	111,300	87,089	451090
009-610-202-00	LEDERLE NICHOLAS JR & SUZ	202 W AVENUE A	LELAND 45-09	148,600	66,234	451090
009-780-026-00	BOVEE KENNETH T	4005 E OXFORD DR	LELAND 45-09	157,900	111,774	451090
010-014-006-00	KUHLMAN JOHN F & DIANE D	6204 E FOUCH RD	SOLON 45-10	109,400	29,468	451100
010-023-007-70	LAMPERT JAMES G & LINDA	6480 E HILLSIDE DR	SOLON 45-10	187,800	113,486	451100
010-029-012-00	THORNE JOE & JESSICA	12350 S CEDAR RD	SOLON 45-10	365,900	293,858	451100
010-031-008-01	HARRISON MICHAEL	2433 E TRAVERSE HWY	SOLON 45-10	126,600	98,121	451100
010-034-006-20	YOUNG JASON & RACHEL	5755 E TRAVERSE HWY	SOLON 45-10	174,200	174,200	451100
011-025-004-00	LACROSS JEFFREY U TRUST	7620 E OBRIEN RD	SUTTONS BAY 45-11	203,260	121,910	451110
011-025-009-00	WOODS THOMAS D	192 S LAKE LEELANAU DR	SUTTONS BAY 45-11	388,220	110,367	451110
011-025-009-30	WITMER STEPHEN A & DONNA	200 S LAKE LEELANAU DR	SUTTONS BAY 45-11	253,480	234,946	451110
011-025-032-00	KARSTOFKY ROGER & CANDYC	721 S LAKE LEELANAU DR	SUTTONS BAY 45-11	222,710	167,139	451110
011-034-021-50	CIONTI FRANK III &	11170 S SHORE DR	SUTTONS BAY 45-11	401,500	287,880	451110
011-580-004-00	COOK FREDRICK H & JAYNE M	2144 N JACOBSON RD	SUTTONS BAY 45-11	290,340	282,659	451110
011-595-022-00	PARE DIANE	11981 E BLOSSOM LN	SUTTONS BAY 45-11	220,880	163,315	451110
011-600-008-00	RANDEL DAVID A & LINDA B	12240 E SPINNAKER LN	SUTTONS BAY 45-11	294,930	210,231	451110
041-300-064-00	BODOH MARCELLA M	10182 W MICHIGAN ST	VILLAGE OF EMPIRE	118,700	50,865	453010
041-730-003-10	FOGED ERIK L & BARBARA K	12105 S WOOD ST	VILLAGE OF EMPIRE	440,400	229,492	453010
042-103-008-00	ROACH PATRICK	9452 N MANITOU TRL	Village of Northport	74,900	74,900	453020
042-500-076-00	ROGERS CHARLES N	302 S SHABWASUNG ST	Village of Northport	83,200	64,995	453020
043-700-022-00	GILMORE CARL D & MINNIE M	756 N YACHT CLUB DR 22	Village of Suttons B	378,790	169,000	453030
051-325-023-00	FOX DENNIS & JOAN W	13791 S MERIDIAN DR	TRAVERSE CITY 45-51	438,300	429,158	452010
051-357-017-00	CHOWEN STEVEN H & LEAANNE	11687 WHITTINGTON ST	TRAVERSE CITY 45-51	228,200	174,974	452010
TOTALS:				17,917,810	11,616,364	

Parcel Number	Owner's Name	CFR/CFA ACRES	Class	School Dist	Property Address
003-930-002-00	BOHEMIAN VALLEY LLC	72.50	202	45010	W NEMESKAL RD
003-930-003-00	MAPLES OF LEELANAU LLC	40.00	202	45010	S LIME LAKE RD
003-930-004-00	PETRO GEORGE N & LESLIE E	160.00	202	45010	W TRUMBULL RD
003-930-005-00	PETRO GEORGE N & LESLIE E	80.00	202	45010	W TRUMBULL RD
005-930-001-00	SOMMER LEGACY LLC	78.20	202	45010	S GILBERT RD
005-930-002-00	KJKJ LLC	58.30	202	45010	S GILBERT RD
005-930-003-00	GROTEFENDT KRISTA S &	80.00	202	45010	S GILBERT RD
005-930-004-00	GROTEFENDT KRISTA S &	40.00	202	45010	S KARNES RD
005-930-007-00	WEESE FAMILY PARTNERSHIP	80.00	202	45010	W BEEMAN RD
005-930-008-00	DEVEREAUX FAMILY LP	40.00	202	45010	W EMPIRE HWY
007-930-003-00	FLASKA CHARLES J TRUST	40.00	202	45010	E VALLEY RD
007-930-003-10	FLASKA CHARLES J TRUST	40.00	202	45010	E VALLEY RD
007-930-004-00	DEVEREAUX FAMILY LP	80.00	202	45010	W LANHAM RD
008-930-001-00	NOVAK FAMILY TRUST	50.00	202	45040	N OVERLOOK RD
011-930-006-00	GREGORY ANN WARD & GREGORY DIANNE	40.00	202	45050	N STOWE RD
011-930-007-00	HAHNENBERG EDWARD J & MARLENE TRUS	19.69	202	45020	S LAKE LEELANAU DR
011-930-008-00	HAHNENBERG EDWARD J & MARLENE TRUS	29.38	202	45020	S LAKE LEELANAU DR
Total Parcel Count: 17		Total CFR/CFA ACRES 1,028.07			

DNR-DNR/FILT LIST

County: 45 LEELANAU Unit: LEELANAU COUNTY

***** Owner's Name *****	**** Parcel Number ****	2023 March BOR		Class	Zone	* Property Address	* PRE %	Tran%
		S.E.V.	Taxable					
STATE OF MICHIGAN	45001-136-019-00	660,000	219,672	409		7822 E BINGHAM RD (SHED)	100.000	0.00
STATE OF MICHIGAN	45001-200-001-00	1,492,500	536,165	409		5035 S WEST-BAY SHORE DR (REC AREA)	100.000	0.00
STATE OF MICHIGAN	45002-014-017-00	710,700	276,826	102		4491 S LAKE SHORE DR (REC AREA)	100.000	0.00
STATE OF MICHIGAN	45003-026-023-00	309,200	312,850	102		S MAPLE CITY RD	100.000	0.00
STATE OF MICHIGAN	45004-028-072-00	214,000	107,763	102		E CHERRY BEND RD	100.000	0.00
STATE OF MICHIGAN	45006-820-011-00	468,400	441,981	102		7075 W DAY FOREST RD	100.000	0.00
STATE OF MICHIGAN	45007-029-010-00	40,000	8,515	102		W ARMSTRONG RD	100.000	0.00
STATE OF MICHIGAN	45007-032-004-00	41,600	28,406	102		W ARMSTRONG RD	100.000	0.00
STATE OF MICHIGAN	45008-005-001-00	3,560,300	3,915,741	102		N CATHEAD BAY DR	100.000	0.00
STATE OF MICHIGAN	45008-006-004-00	124,700	137,046	102		N CATHEAD BAY DR	100.000	0.00
STATE OF MICHIGAN	45008-007-002-10	36,800	40,389	102		N LIGHTHOUSE POINT RD	100.000	0.00
STATE OF MICHIGAN	45008-007-003-00	68,500	75,277	102		N LIGHTHOUSE POINT RD	100.000	0.00
STATE OF MICHIGAN	45008-007-005-00	481,000	156,194	102		N LIGHTHOUSE POINT RD	100.000	0.00
STATE OF MICHIGAN	45008-007-008-00	180,200	54,558	101		N LIGHTHOUSE POINT RD	100.000	0.00
STATE OF MICHIGAN	45008-007-011-20	94,600	26,514	101		14021 N PURKISS RD	100.000	0.00
STATE OF MICHIGAN	45008-018-005-00	701,200	250,534	102		N PURKISS RD	100.000	0.00
STATE OF MICHIGAN	45008-019-010-30	124,900	28,039	102		E WOOLSEY LAKE RD	100.000	0.00
STATE OF MICHIGAN	45008-019-028-00	80,400	75,339	102		E WOOLSEY LAKE RD	100.000	0.00
STATE OF MICHIGAN	45008-212-001-00	177,600	106,045	102		N CATHEAD BAY DR	100.000	0.00
STATE OF MICHIGAN	45008-213-003-00	15,391,200	3,264,010	102		N CATHEAD BAY DR	100.000	0.00
STATE OF MICHIGAN	45008-214-001-00	3,749,600	722,612	102		N KEHL RD	100.000	0.00
STATE OF MICHIGAN	45008-224-001-00	586,200	153,886	102		N DENSMORE RD	100.000	0.00
STATE OF MICHIGAN	45008-590-001-00	2,568,600	1,744,846	101		NORTH FOX ISLAND	100.000	0.00
STATE OF MICHIGAN	45008-830-005-00	122,800	10,360	102		SOUTH FOX ISLAND	100.000	0.00
STATE OF MICHIGAN	45008-830-012-00	1,634,400	137,365	102		SOUTH FOX ISLAND	100.000	0.00
STATE OF MICHIGAN	45008-830-023-00	857,500	66,658	102		SOUTH FOX ISLAND	100.000	0.00
STATE OF MICHIGAN	45008-830-026-00	245,700	20,734	102		SOUTH FOX ISLAND	100.000	0.00
STATE OF MICHIGAN	45008-830-029-00	1,367,700	111,426	102		SOUTH FOX ISLAND	100.000	0.00
STATE OF MICHIGAN	45008-830-030-00	668,600	55,704	102		SOUTH FOX ISLAND	100.000	0.00
STATE OF MICHIGAN	45009-009-011-00	152,500	90,098	102		E RIVER ST	100.000	0.00
STATE OF MICHIGAN	45010-015-004-00	118,000	23,919	102		E GALLIVAN RD	100.000	0.00
STATE OF MICHIGAN	45010-015-006-00	118,000	28,194	102		E GALLIVAN RD	100.000	0.00
STATE OF MICHIGAN	45010-016-001-00	125,000	103,934	102		E GALLIVAN RD	0.000	0.00
STATE OF MICHIGAN	45010-016-002-00	59,000	17,082	102		E GALLIVAN RD	100.000	0.00
STATE OF MICHIGAN	45010-016-004-00	59,000	11,956	102		S CEDAR RD	100.000	0.00
STATE OF MICHIGAN	45010-016-005-00	59,000	11,956	102		S CEDAR RD	100.000	0.00
STATE OF MICHIGAN	45010-017-004-00	236,000	47,851	102		S CEDAR RD	100.000	0.00
STATE OF MICHIGAN	45010-020-003-00	250,800	25,794	102		S CEDAR RD	100.000	0.00
STATE OF MICHIGAN	45011-025-017-00	559,500	158,302	102		S LAKE LEELANAU DR	100.000	0.00

Totals for all Parcels: Count= 39, S.E.V.= 38,495,700, Taxable= 13,604,541

03/31/2023
11:48 AM

Simple List Report
PILT - PAYMENT IN LIEU OF TAXES
County: 45 LEELANAU Unit: TRAVERSE CITY 45-51

Page: 1/1
DB: Leelanaucounty2023

***** Owner's Name *****	**** Parcel Number ****	2023 March BOR	Class	Zone	* Property Address	*	PRE %	Tran%
		S.E.V.	Taxable					
TRAVERSE CITY HOUSING COMMISSI	45051-033-038-20	1,293,600	1,287,510	201	C-1-OF	10200 E CARTER RD	0.000	0.00
Totals for all Parcels: Count= 1,		S.E.V.= 1,293,600,	Taxable= 1,287,510					

Simple List Report
LAND BANK SALE REPORT
County: 45 LEELANAU Unit: LEELANAU COUNTY

***** Owner's Name *****	**** Parcel Number ****	2023 March BOR S.E.V.	Taxable	Class	Zone	* Property Address	*	PRE %	Tran%
GRANT JOHN &	45001-956-002-00	3,500	3,150	402	0	S LAKE LEELANAU DR		0.000	0.00
MONTEITH KYLE & HOLLY	45007-956-003-00	103,400	78,962	401	0	71 E MILL ST		0.000	0.00
OMIGIS BEACH ROAD OWNERS ASSOC	45008-119-007-00	0	0	402		N MANITOU TRL		0.000	0.00
VANESSEN ROBERT & EWIGLEBEN CH	45008-140-001-01	0	0	402		N DAWN HAVEN RD		0.000	0.00
STONEY POINT ORCHARD PROPERTIE	45011-026-005-00	1,580	1,580	402		S RIDGEVIEW TRL		0.000	0.00
CLEMENTS ANDREW W &	45041-956-001-00	118,000	112,052	401	0	11876 S ERIE ST		100.000	0.00
BROWN ADAM	45042-480-001-00	89,800	89,800	407	0	9550 N MANITOU TRL		100.000	0.00
FISCHER KELLY	45042-480-002-00	89,800	89,800	407	0	9556 N MANITOU TRL		100.000	0.00
RODRIGUEZ RUDY & ANGELA	45042-480-003-00	89,800	89,800	407	0	9562 N MANITOU TRL		100.000	0.00
SCHWIND ELIZABETH A	45042-480-004-00	89,800	89,800	407	0	9568 N MANITOU TRL		100.000	0.00
BUHR KEVIN A	45043-766-085-50	85,010	81,131	401		112 W MADISON AVE		0.000	0.00
Totals for all Parcels: Count= 11, S.E.V.= 670,690, Taxable= 636,075									

County: 45 LEELANAU Unit: LEELANAU COUNTY

***** Owner's Name *****	**** Parcel Number ****	2023 March BOR S.E.V.	Taxable	Class	Zone	* Property Address	*	PRE %	Tran%
BLACKSTAR FARMS LLC	45001-009-001-00	1,371,600	573,650	101		10866 E REVOLD RD		34.000	0.00
FARELLA MARK W & DONNA D	45001-018-011-01	263,100	201,506	401		8597 E DONNER RD		42.000	0.00
FOULKES ROBERT	45001-112-003-00	193,400	70,493	401		3400 S MAPLE VALLEY RD		79.000	0.00
KIRT PAMELA G TRUST	45002-031-004-10	16,800	13,197	402		S GOOD HARBOR TRL		100.000	0.00
LEELANAU CONSERVANCY	45003-017-001-00	0	0	402		W SCHOOL LAKE RD		0.000	0.00
LEELANAU CONSERVANCY	45003-017-002-00	0	0	402		S WHEELER RD		0.000	0.00
LEELANAU CONSERVANCY	45003-017-004-00	0	0	402		S WHEELER RD		0.000	0.00
2023 COOPER RAYMOND & CHRISTIN	45003-017-004-50	0	0	001	0	S WHEELER RD		100.000	0.00
COOPER RAYMOND & CHRISTINE M	45003-017-004-55	82,000	64,454	402	0	S WHEELER RD		100.000	0.00
LEELANAU CONSERVANCY	45003-018-006-10	0	0	402		W DARWIN RD		100.000	0.00
LEELANAU CONSERVANCY	45003-018-008-20	0	0	402		W DARWIN RD		100.000	0.00
LEELANAU CONSERVANCY	45003-020-002-10	0	0	402		S WHEELER RD		100.000	0.00
LEELANAU CONSERVANCY	45003-020-004-40	0	0	402		S WHEELER RD		100.000	0.00
KIRT PAMELA G TRUST	45003-024-008-40	82,000	21,405	402		S TOWNLINE RD		100.000	0.00
SCOOPER ROAD AND NORTH FORTY L	45003-025-015-00	128,700	104,350	402		S LIME LAKE RD		100.000	0.00
MURPHY ERIKA L	45003-027-005-00	243,800	196,247	401		W HLAVKA RD		100.000	0.00
KI CORP	45003-029-005-20	82,000	13,613	402		S WHEELER RD		100.000	0.00
KI CORP	45003-029-006-00	130,500	52,038	402		S WHEELER RD		100.000	0.00
BIG GLEN LAKE LLC	45003-032-016-00	221,000	174,786	402		W TRUMBULL RD		100.000	0.00
MEIRELLES RODRIGO TARDELLI	45004-018-009-00	49,800	49,800	401		S LAKE LEELANAU DR		100.000	0.00
TAYLOR ANDREW M & ABBY L	45004-112-006-10	1,359,900	1,359,900	401		E BIRCH POINT RD		100.000	0.00
ATOW LLC	45005-012-020-00	104,100	104,100	402	R-1	S BOW RD		100.000	0.00
ATOW LLC	45005-012-029-20	30,000	30,000	402	R-1	S BOW RD		100.000	0.00
NORCONK DALE A	45005-023-009-11	120,300	120,300	402	AG-RES	W EMPIRE HWY		100.000	0.00
LACKEY THOMAS W & JEANNETTE M	45005-026-009-00	188,000	48,175	402	AG-RES	W BEEMAN RD		100.000	0.00
LACKEY THOMAS W & JEANNETTE M	45005-026-012-20	86,400	81,167	401	AG-RES	5470 W BEEMAN RD		100.000	0.00
HAMAL H WAYNE & DEBRA D	45005-027-011-05	248,200	242,708	402	0	W BEEMAN RD		100.000	0.00
LEELANAU CONSERVANCY	45006-019-003-00	0	0	402		S MILLER HILL RD		100.000	0.00
LEELANAU CONSERVANCY	45006-019-004-11	0	0	402	0	S MILLER HILL RD		100.000	0.00
LEELANAU CONSERVANCY	45006-019-009-00	0	0	402		S MILLER HILL RD		100.000	0.00
LEELANAU CONSERVANCY	45006-030-001-01	0	0	402		W CHENEY RD		100.000	0.00
KI CORP	45006-030-004-01	170,900	105,488	402	0	W CHENEY RD		100.000	0.00
LEELANAU CONSERVANCY	45006-030-004-10	0	0	402		S WHEELER RD		100.000	0.00
ESCAPE HATCH VENTURES LLC	45007-005-013-00	191,800	191,800	402		S COLEMAN RD		100.000	0.00
BIG GLEN LAKE LLC	45007-006-001-00	310,000	112,226	402		S DUNNS FARM RD		100.000	0.00
BIG GLEN LAKE LLC	45007-006-009-00	206,000	196,424	402		S DUNNS FARM RD		100.000	0.00
BIG GLEN LAKE LLC	45007-006-011-00	130,000	105,583	401		S DUNNS FARM RD		100.000	0.00
BIG GLEN LAKE LLC	45007-006-016-00	161,000	104,866	401		S DUNNS FARM RD		100.000	0.00
BIG GLEN LAKE LLC	45007-006-017-00	211,000	119,485	402		W BURDICKVILLE RD		100.000	0.00
BIG GLEN LAKE LLC	45007-006-021-00	237,300	183,721	402		W BURDICKVILLE RD		100.000	0.00
STACHNIK JAMES L (ELE) &	45007-012-010-00	156,000	61,522	402		E BELLINGER RD		100.000	0.00
CREGO MICHAEL D & KATHLEEN A	45008-018-003-25	78,000	35,906	402		N PURKISS RD		100.000	0.00
BOURDO LAND TRUST	45008-117-005-00	77,400	30,681	402		9176 E HOLTON RD		100.000	0.00

County: 45 LEELANAU Unit: LEELANAU COUNTY

***** Owner's Name *****	**** Parcel Number ****	2023 March BOR S.E.V.	Taxable	Class	Zone	* Property Address	*	PRE %	Tran%
BOURDO LAND TRUST	45008-118-001-00	75,000	32,642	402		N MANITOU TRL		100.000	0.00
LAKE LEELANAU HARDWOODS LLC	45009-028-001-00	195,000	192,150	402		4297 E DUFEEK RD		100.000	0.00
BIRDSALL HOLDINGS IV LLC	45009-029-001-00	155,000	125,455	402		S PIT RD		100.000	0.00
CROFT LLC	45010-006-001-00	91,200	57,750	402		S GOOD HARBOR TRL		100.000	0.00
FIEBING CHARLES III & BARBARA	45010-018-010-25	136,400	75,415	402		E KASBEN RD		100.000	0.00
OL BAHLE FARMS INC	45011-016-009-00	0	0	502		N SETTERBO RD		100.000	0.00
SYREK JOSEPH T & JANET L (ELE)	45011-025-003-01	141,000	59,119	402	0	S LAKE LEELANAU DR		100.000	0.00
MANITOU REALTY INC	45011-025-047-00	673,040	557,455	408		S LAKE LEELANAU DR		100.000	0.00
BAHLE PROPERTIES LLC	45011-030-008-00	0	0	502		E BAHLE RD		100.000	0.00
PERIARD DOUGLAS D & ANNEMARIE	45011-030-010-00	83,500	62,026	402		S HERMAN RD		100.000	0.00
OLSON MARK K & KAREN	45042-103-013-01	100,000	80,119	401		564 S PLUM LN		100.000	0.00
Totals for all Parcels: Count= 54, S.E.V.= 8,581,140, Taxable= 6,011,722									

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

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

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

Assessing Officer Name ANGELA FRISKE	Certification Number R-5721	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name BINGHAM 45-01	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	31,403,500
	0		Real Commercial	7,103,600
	0		Real Industrial	978,700
	0		Real Residential	406,160,700
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	445,646,500
			TOTAL PERSONAL PROPERTY	6,429,700
			TOTAL REAL & PERSONAL PROPERTY	452,076,200

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

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

Assessing Officer Name JULIE KROMBEEN	Certification Number R-7403	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name CENTERVILLE 45-02	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	31,619,800
	0		Real Commercial	7,091,500
	0		Real Industrial	0
	0		Real Residential	177,221,300
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	215,932,600
			TOTAL PERSONAL PROPERTY	2,370,800
			TOTAL REAL & PERSONAL PROPERTY	218,303,400

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

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

Assessing Officer Name JULIE KROMBEEN	Certification Number R-7403	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name CLEVELAND 45-03	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	7,545,000
	0		Real Commercial	4,402,100
	0		Real Industrial	24,300
	0		Real Residential	215,846,900
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	227,818,300
			TOTAL PERSONAL PROPERTY	3,980,600
			TOTAL REAL & PERSONAL PROPERTY	231,798,900

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

Assessing Officer Name BARBARA JONES	Certification Number R-2843	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name ELMWOOD 45-04	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	13,960,000
	0		Real Commercial	40,921,900
	0		Real Industrial	3,937,400
	0		Real Residential	507,818,500
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	566,637,800
			TOTAL PERSONAL PROPERTY	14,813,900
			TOTAL REAL & PERSONAL PROPERTY	581,451,700

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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PART 1: ASSESSOR AND LOCAL UNIT INFORMATION
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Assessing Officer Name PAM ZIENTEK	Certification Number R-7088	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name EMPIRE 45-05	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	11,126,900
	0		Real Commercial	21,855,600
	0		Real Industrial	725,900
	0		Real Residential	371,489,300
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	405,197,700
			TOTAL PERSONAL PROPERTY	5,759,500
			TOTAL REAL & PERSONAL PROPERTY	410,957,200

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

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PART 1: ASSESSOR AND LOCAL UNIT INFORMATION
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Assessing Officer Name POLLY CAIRNS	Certification Number R-7633	Certification Level (MCAO, MAAO, MMAO) MMAO - Michigan Master Assessing Officer	Tax Year 2023
Local Unit of Government Name GLEN ARBOR 45-06	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	0
	0		Real Commercial	39,461,100
	0		Real Industrial	33,600
	0		Real Residential	829,971,354
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	869,466,054
			TOTAL PERSONAL PROPERTY	6,098,800
			TOTAL REAL & PERSONAL PROPERTY	875,564,854

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

Assessing Officer Name JULIE KROMBEEN	Certification Number R-7403	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name KASSON 45-07	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	17,477,000
	0		Real Commercial	8,428,300
	0		Real Industrial	6,313,700
	0		Real Residential	180,051,454
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	212,270,454
			TOTAL PERSONAL PROPERTY	4,456,700
			TOTAL REAL & PERSONAL PROPERTY	216,727,154

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

Assessing Officer Name CHRISTY M BROW	Certification Number R-8743	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name LEELANAU 45-08	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	37,712,400
	0		Real Commercial	34,288,000
	0		Real Industrial	924,100
	0		Real Residential	701,717,300
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	774,641,800
			TOTAL PERSONAL PROPERTY	9,463,500
			TOTAL REAL & PERSONAL PROPERTY	784,105,300

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

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PART 1: ASSESSOR AND LOCAL UNIT INFORMATION
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Assessing Officer Name JULIE KROMBEEN	Certification Number R-7403	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name LELAND 45-09	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	26,354,600
	0		Real Commercial	26,459,600
	0		Real Industrial	566,800
	0		Real Residential	907,259,722
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	960,640,722
			TOTAL PERSONAL PROPERTY	8,859,900
			TOTAL REAL & PERSONAL PROPERTY	969,500,622

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

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

Assessing Officer Name BARBARA A JONES	Certification Number R-2843	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name SOLOM 45-10	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	10,945,500
	0		Real Commercial	9,898,700
	0		Real Industrial	0
	0		Real Residential	172,002,200
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	192,846,400
			TOTAL PERSONAL PROPERTY	2,531,400
			TOTAL REAL & PERSONAL PROPERTY	195,377,800

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

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

Assessing Officer Name CHRISTY M BROW	Certification Number R-8743	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name SUTTONS BAY 45-11	City or Township Township	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	22,570,010
	0		Real Commercial	34,777,870
	0		Real Industrial	193,060
	0		Real Residential	426,279,880
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	483,820,820
			TOTAL PERSONAL PROPERTY	6,846,310
			TOTAL REAL & PERSONAL PROPERTY	490,667,130

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

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

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

Assessing Officer Name POLLY CAIRNS	Certification Number R-7633	Certification Level (MCAO, MAAO, MMAO) MAAO - Michigan Advanced Assessing Officer	Tax Year 2023
Local Unit of Government Name TRAVERSE CITY 45-51	City or Township City	County Name LEELANAU	

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

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
	0		Real Agriculture	0
	0		Real Commercial	15,215,300
	0		Real Industrial	0
	0		Real Residential	51,843,700
	0		Real Timber Cutover	0
	0		Real Developmental	0
			TOTAL REAL PROPERTY	67,059,000
			TOTAL PERSONAL PROPERTY	957,600
			TOTAL REAL & PERSONAL PROPERTY	68,016,600

PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION

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

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

Personal and Real Property - TOTALS

L-4024

LEELANAU County

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
BINGHAM 45-01	13,840.83	445,646,500	445,646,500	6,429,700	6,429,700	452,076,200	452,076,200
CENTERVILLE 45-02	16,960.55	215,932,600	215,932,600	2,370,800	2,370,800	218,303,400	218,303,400
CLEVELAND 45-03	10,432.21	227,818,300	227,818,300	3,980,600	3,980,600	231,798,900	231,798,900
ELMWOOD 45-04	11,571.26	566,637,800	566,637,800	14,813,900	14,813,900	581,451,700	581,451,700
EMPIRE 45-05	11,194.35	405,197,700	405,197,700	5,759,500	5,759,500	410,957,200	410,957,200
GLEN ARBOR 45-06	2,945.11	869,466,054	869,466,054	6,098,800	6,098,800	875,564,854	875,564,854
KASSON 45-07	20,556.28	212,270,454	212,270,454	4,456,700	4,456,700	216,727,154	216,727,154
LEELANAU 45-08	25,654.39	774,641,800	774,641,800	9,463,500	9,463,500	784,105,300	784,105,300
LELAND 45-09	13,358.98	960,640,722	960,640,722	8,859,900	8,859,900	969,500,622	969,500,622
SOLON 45-10	14,419.96	192,846,400	192,846,400	2,531,400	2,531,400	195,377,800	195,377,800
SUTTONS BAY 45-11	13,436.67	483,820,820	483,820,820	6,846,310	6,846,310	490,667,130	490,667,130
TRAVERSE CITY 45-5	153.58	67,059,000	67,059,000	957,600	957,600	68,016,600	68,016,600
Totals for County	154,524.17	5,421,978,150	5,421,978,150	72,568,710	72,568,710	5,494,546,860	5,494,546,860

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LEELANAU COUNTY

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

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Equalized Valuations - REAL

L-4024

LEELANAU County

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
BINGHAM 45-01	31,403,500	7,103,600	978,700	406,160,700	0	0	445,646,500
CENTERVILLE 45-02	31,619,800	7,091,500	0	177,221,300	0	0	215,932,600
CLEVELAND 45-03	7,545,000	4,402,100	24,300	215,846,900	0	0	227,818,300
ELMWOOD 45-04	13,960,000	40,921,900	3,937,400	507,818,500	0	0	566,637,800
EMPIRE 45-05	11,126,900	21,855,600	725,900	371,489,300	0	0	405,197,700
GLEN ARBOR 45-06	0	39,461,100	33,600	829,971,354	0	0	869,466,054
KASSON 45-07	17,477,000	8,428,300	6,313,700	180,051,454	0	0	212,270,454
LEELANAU 45-08	37,712,400	34,288,000	924,100	701,717,300	0	0	774,641,800
LELAND 45-09	26,354,600	26,459,600	566,800	907,259,722	0	0	960,640,722
SOLON 45-10	10,945,500	9,898,700	0	172,002,200	0	0	192,846,400
SUTTONS BAY 45-11	22,570,010	34,777,870	193,060	426,279,880	0	0	483,820,820
TRAVERSE CITY 45-5	0	15,215,300	0	51,843,700	0	0	67,059,000
Total for County	210,714,710	249,903,570	13,697,560	4,947,662,310	0	0	5,421,978,150

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LEELANAU COUNTY

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

Dated _____, 20__

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Assessed Valuations - REAL

L-4024

LEELANAU County

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
BINGHAM 45-01	31,403,500	7,103,600	978,700	406,160,700	0	0	445,646,500
CENTERVILLE 45-02	31,619,800	7,091,500	0	177,221,300	0	0	215,932,600
CLEVELAND 45-03	7,545,000	4,402,100	24,300	215,846,900	0	0	227,818,300
ELMWOOD 45-04	13,960,000	40,921,900	3,937,400	507,818,500	0	0	566,637,800
EMPIRE 45-05	11,126,900	21,855,600	725,900	371,489,300	0	0	405,197,700
GLEN ARBOR 45-06	0	39,461,100	33,600	829,971,354	0	0	869,466,054
KASSON 45-07	17,477,000	8,428,300	6,313,700	180,051,454	0	0	212,270,454
LEELANAU 45-08	37,712,400	34,288,000	924,100	701,717,300	0	0	774,641,800
LELAND 45-09	26,354,600	26,459,600	566,800	907,259,722	0	0	960,640,722
SOLON 45-10	10,945,500	9,898,700	0	172,002,200	0	0	192,846,400
SUTTONS BAY 45-11	22,570,010	34,777,870	193,060	426,279,880	0	0	483,820,820
TRAVERSE CITY 45-51	0	15,215,300	0	51,843,700	0	0	67,059,000
Total for County	210,714,710	249,903,570	13,697,560	4,947,662,310	0	0	5,421,978,150

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF LEELANAU COUNTY

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

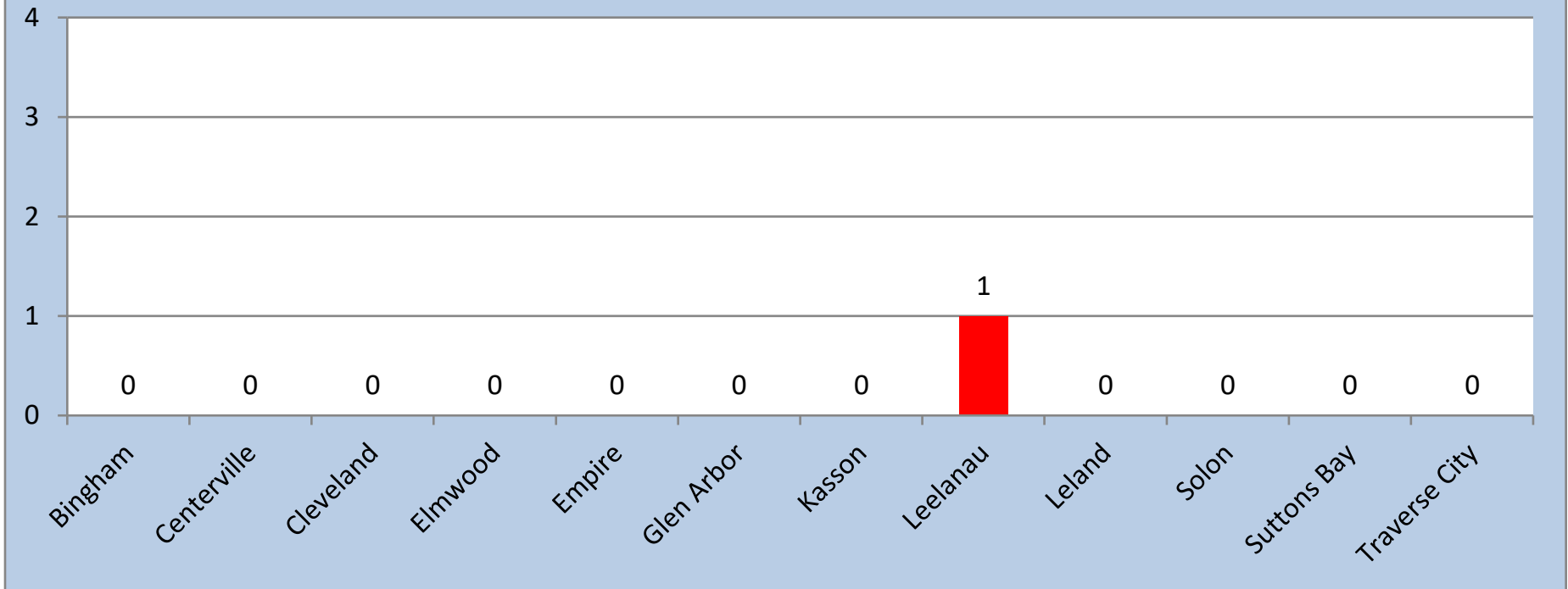
Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Sheriff's Sales 04/01/2020 to 03/31/2022



	Sale Date	Parcel number	Sale Price	Assessment when sold	Instrument	L-4015 Type	Esmnt Type
1	08/04/21	008-105-010-10	203,000	269,900	SD	Reference	

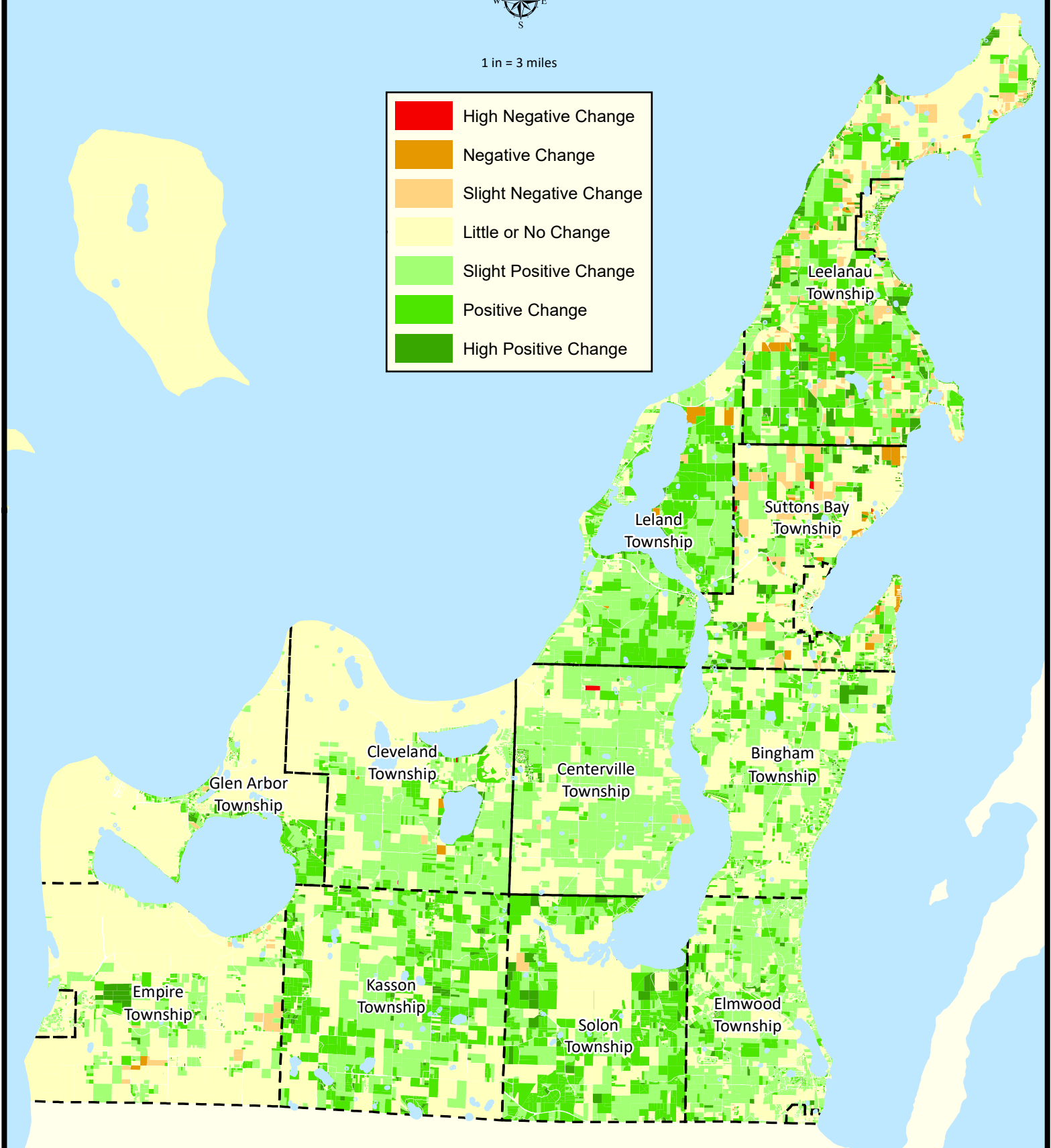
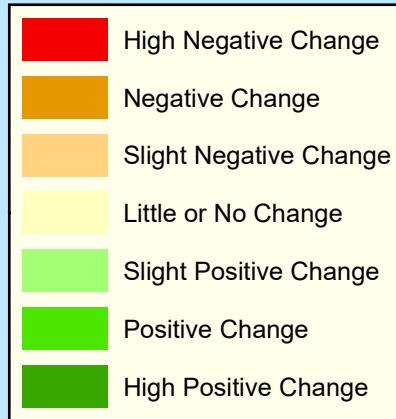
Report Name: SHERIFFS DEEDS SALES

Change in Assessed Value from 2022 - 2023

Residential Properties



1 in = 3 miles



Land Cover Categories

AGRICULTURE

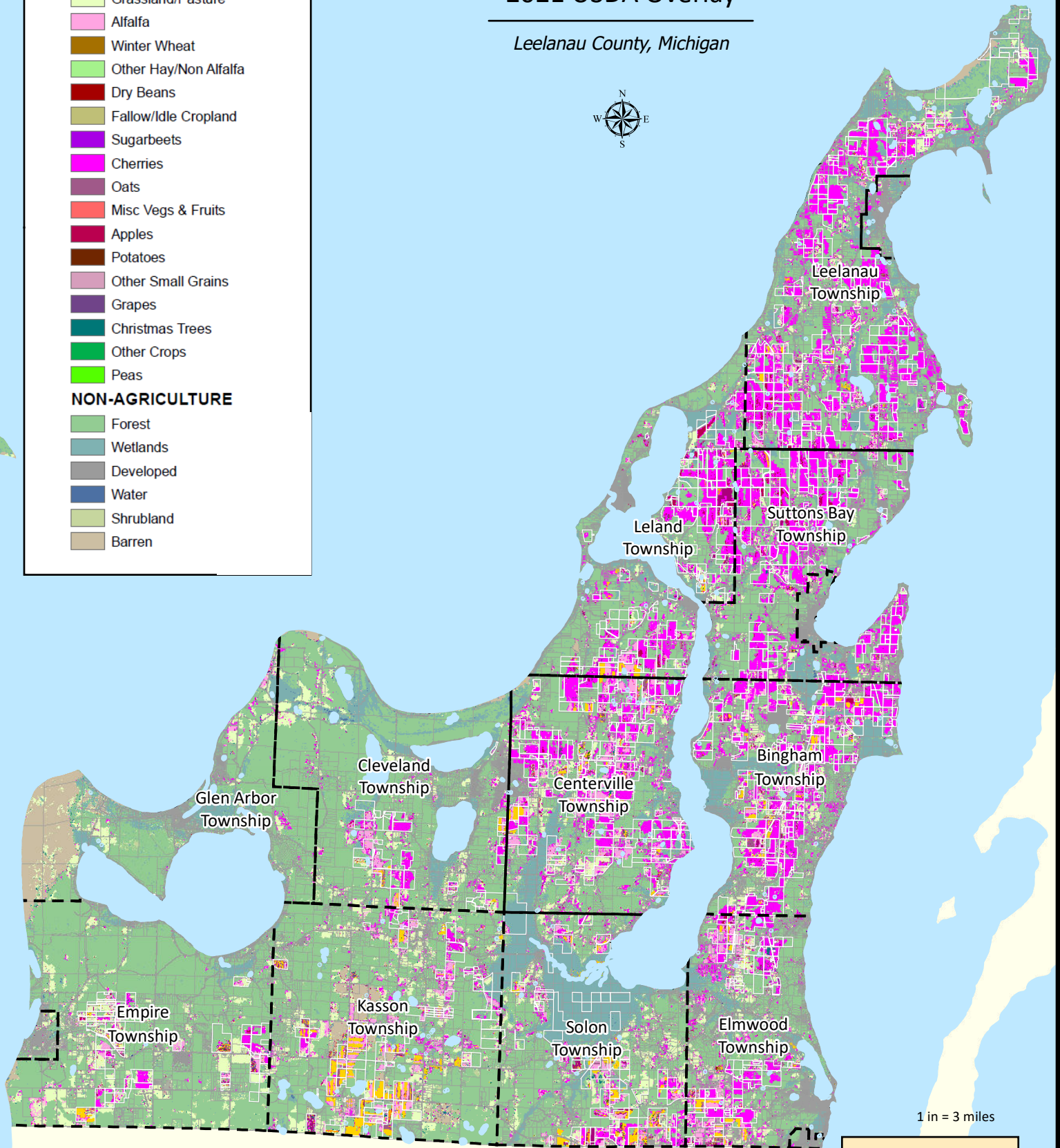
- Corn
- Soybeans
- Grassland/Pasture
- Alfalfa
- Winter Wheat
- Other Hay/Non Alfalfa
- Dry Beans
- Fallow/Idle Cropland
- Sugarbeets
- Cherries
- Oats
- Misc Veggies & Fruits
- Apples
- Potatoes
- Other Small Grains
- Grapes
- Christmas Trees
- Other Crops
- Peas

NON-AGRICULTURE

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

Agricultural Class Parcels & 2021 USDA Overlay

Leelanau County, Michigan



Agricultural Parcels
~50,000 Acres

TAXABLE VALUATIONS

STATEMENT of taxable valuations in the year 2023. File this form on or before the fourth Monday in June.

Real Property Taxable Valuations as of the Fourth Monday in May.
(DO NOT REPORT ASSESSED VALUATIONS OR EQUALIZED VALUATIONS ON THIS FORM.)

Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber- Cutover	(Col. 6) Developmenta l	(Col. 7) Total Real
001 BINGHAM 45-01	15,137,197	5,405,482	859,656	262,189,723	0	0	283,592,058
002 CENTERVILLE 45-02	15,505,480	5,384,997	0	116,285,092	0	0	137,175,569
003 CLEVELAND 45-03	3,536,593	2,043,213	21,630	135,047,864	0	0	140,649,300
004 ELMWOOD 45-04	7,224,889	31,647,432	3,035,184	362,928,267	0	0	404,835,772
005 EMPIRE 45-05	6,067,582	15,859,833	673,273	238,392,512	0	0	260,993,200
006 GLEN ARBOR 45-06	0	27,094,178	9,508	530,375,492	0	0	557,479,178
007 KASSON 45-07	8,065,068	6,063,598	5,382,505	111,643,952	0	0	131,155,123
008 LEELANAU 45-08	20,063,179	23,458,073	875,327	481,390,227	0	0	525,786,806
009 LELAND 45-09	13,124,109	19,669,101	326,459	560,919,652	0	0	594,039,321
010 SOLON 45-10	4,958,310	7,183,726	0	113,280,623	0	0	125,422,659
011 SUTTONS BAY 45-11	11,950,887	28,275,442	123,258	279,573,654	0	0	319,923,241
051 TRAVERSE CITY 45-51	0	12,595,282	0	42,986,542	0	0	55,581,824
041 VILLAGE OF EMPIRE	0	8,219,403	0	61,141,048	0	0	69,360,451
042 Village of Northport	0	10,748,158	825,827	50,612,188	0	0	62,186,173
043 Village of Suttons Bay	0	22,153,074	29,859	73,202,943	0	0	95,385,876
Totals for County	105,633,294	184,680,357	11,306,800	3,235,013,600	0	0	3,536,634,051

This form is used to report total Taxable Valuations, broken down by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations as of the fourth Monday in May, NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations.

TAXABLE VALUATIONS

STATEMENT of taxable valuations in the year 2023. File this form on or before the fourth Monday in June.

Township or City name	Real Property Taxable Valuations as of the Fourth Monday in May. (DO NOT REPORT ASSESSED VALUATIONS OR EQUALIZED VALUATIONS ON THIS FORM.)					
	Col. 8) Ag. Personal	Col. 9) Com. Personal	Col. 10) Ind. Personal	Col. 11) Res. Personal	Col. 12) Util. Personal	(Col. 13) Total Personal
001 BINGHAM 45-01	0	1,672,000	628,700	0	4,129,000	6,429,700
002 CENTERVILLE 45-02	0	813,900	1,200	0	1,555,700	2,370,800
003 CLEVELAND 45-03	0	284,200	0	0	3,696,400	3,980,600
004 ELMWOOD 45-04	0	5,978,000	1,663,400	0	7,172,500	14,813,900
005 EMPIRE 45-05	0	2,772,800	248,100	0	2,738,600	5,759,500
006 GLEN ARBOR 45-06	0	2,054,700	0	0	4,044,100	6,098,800
007 KASSON 45-07	0	1,236,400	255,000	0	2,965,300	4,456,700
008 LEELANAU 45-08	0	2,047,700	0	0	7,415,800	9,463,500
009 LELAND 45-09	0	630,100	5,700	0	8,224,100	8,859,900
010 SOLON 45-10	0	629,400	0	0	1,902,000	2,531,400
011 SUTTONS BAY 45-11	0	1,528,590	0	0	5,317,720	6,846,310
051 TRAVERSE CITY 45-51	0	701,200	31,000	0	225,400	957,600
041 VILLAGE OF EMPIRE	0	511,200	0	0	541,500	1,052,700
042 Village of Northport	0	1,168,500	0	0	1,515,300	2,683,800
043 Village of Suttons Bay	0	825,220	0	0	1,158,530	1,983,750
Totals for County	0	20,348,990	2,833,100	0	49,386,620	72,568,710

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

TAXABLE VALUATIONS

STATEMENT of taxable valuations in the year 2023. File this form on or before the fourth Monday in June.

Township or City name	Real Property Taxable Valuations as of the Fourth Monday in May. (DO NOT REPORT ASSESSED VALUATIONS OR EQUALIZED VALUATIONS ON THIS FORM.)				
	(Col. 14) Real & Pers. Taxable Values	(Col. 15) PRE/Qual Forest & Ag Taxable Values	(Col. 16) Commercial Pers. Prop. Taxable Values	(Col. 17) Industrial Pers. Prop. Taxable Values	(Col. 18) ~PRE, Ag/FR PP excl C&I PP Taxable Values
001 BINGHAM 45-01	290,021,758	189,484,637	1,672,000	628,700	98,236,421
002 CENTERVILLE 45-02	139,546,369	82,904,940	813,900	1,200	55,826,329
003 CLEVELAND 45-03	144,629,900	72,193,111	284,200	0	72,152,589
004 ELMWOOD 45-04	419,649,672	297,565,663	5,978,000	1,663,400	114,442,609
005 EMPIRE 45-05	266,752,700	116,889,212	2,772,800	248,100	146,842,588
006 GLEN ARBOR 45-06	563,577,978	142,282,510	2,054,700	0	419,240,768
007 KASSON 45-07	135,611,823	82,602,567	1,236,400	255,000	51,517,856
008 LEELANAU 45-08	535,250,306	201,880,201	2,047,700	0	331,322,405
009 LELAND 45-09	602,899,221	222,140,441	630,100	5,700	380,122,980
010 SOLON 45-10	127,954,059	82,136,760	629,400	0	45,187,899
011 SUTTONS BAY 45-11	326,769,551	173,553,048	1,528,590	0	151,687,913
051 TRAVERSE CITY 45-51	56,539,424	25,518,617	701,200	31,000	30,288,607
041 VILLAGE OF EMPIRE	70,413,151	30,221,060	511,200	0	39,680,891
042 Village of Northport	64,869,973	29,293,808	1,168,500	0	34,407,665
043 Village of Suttons Bay	97,369,626	33,913,225	825,220	0	62,631,181
Totals for County	3,609,202,761	1,689,151,707	20,348,990	2,833,100	1,896,868,964

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

Assessment Unit	Assessed Real	Ratio	Equalized Real	Factor	Assessed Personal	Ratio	Equalized Personal	Assessed Total	Equalized Total	% County Total
-- 001 BINGHAM 45-01 --										
Agricultural	31,403,500	49.80	31,403,500	1.000000						
Commercial	7,103,600	49.55	7,103,600	1.000000						
Industrial	978,700	49.56	978,700	1.000000						
Residential	406,160,700	49.53	406,160,700	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	445,646,500		445,646,500		6,429,700	50.00	6,429,700	452,076,200	452,076,200	8.23
-- 002 CENTERVILLE 45-02 --										
Agricultural	31,619,800	49.45	31,619,800	1.000000						
Commercial	7,091,500	49.45	7,091,500	1.000000						
Industrial	0	50.00	0	1.000000						
Residential	177,221,300	49.77	177,221,300	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	215,932,600		215,932,600		2,370,800	50.00	2,370,800	218,303,400	218,303,400	3.97
-- 003 CLEVELAND 45-03 --										
Agricultural	7,545,000	49.92	7,545,000	1.000000						
Commercial	4,402,100	49.41	4,402,100	1.000000						
Industrial	24,300	49.85	24,300	1.000000						
Residential	215,846,900	49.65	215,846,900	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	227,818,300		227,818,300		3,980,600	50.00	3,980,600	231,798,900	231,798,900	4.22
-- 004 ELMWOOD 45-04 --										
Agricultural	13,960,000	49.83	13,960,000	1.000000						
Commercial	40,921,900	49.43	40,921,900	1.000000						
Industrial	3,937,400	49.90	3,937,400	1.000000						
Residential	507,818,500	49.49	507,818,500	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	566,637,800		566,637,800		14,813,900	50.00	14,813,900	581,451,700	581,451,700	10.58

Assessment Unit	Assessed Real	Ratio	Equalized Real	Factor	Assessed Personal	Ratio	Equalized Personal	Assessed Total	Equalized Total	% County Total
-- 005 EMPIRE 45-05 --										
Agricultural	11,126,900	49.50	11,126,900	1.000000						
Commercial	21,855,600	49.66	21,855,600	1.000000						
Industrial	725,900	49.83	725,900	1.000000						
Residential	371,489,300	49.70	371,489,300	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	405,197,700		405,197,700		5,759,500	50.00	5,759,500	410,957,200	410,957,200	7.48
-- 006 GLEN ARBOR 45-06 --										
Agricultural	0	50.00	0	1.000000						
Commercial	39,461,100	49.83	39,461,100	1.000000						
Industrial	33,600	50.00	33,600	1.000000						
Residential	829,971,354	49.95	829,971,354	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	869,466,054		869,466,054		6,098,800	50.00	6,098,800	875,564,854	875,564,854	15.94
-- 007 KASSON 45-07 --										
Agricultural	17,477,000	49.95	17,477,000	1.000000						
Commercial	8,428,300	49.18	8,428,300	1.000000						
Industrial	6,313,700	49.06	6,313,700	1.000000						
Residential	180,051,454	49.36	180,051,454	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	212,270,454		212,270,454		4,456,700	50.00	4,456,700	216,727,154	216,727,154	3.94
-- 008 LEELANAU 45-08 --										
Agricultural	37,712,400	49.99	37,712,400	1.000000						
Commercial	34,288,000	49.85	34,288,000	1.000000						
Industrial	924,100	49.77	924,100	1.000000						
Residential	701,717,300	49.87	701,717,300	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	774,641,800		774,641,800		9,463,500	50.00	9,463,500	784,105,300	784,105,300	14.27

Assessment Unit	Assessed Real	Ratio	Equalized Real	Factor	Assessed Personal	Ratio	Equalized Personal	Assessed Total	Equalized Total	% County Total
-- 009 LELAND 45-09 --										
Agricultural	26,354,600	49.76	26,354,600	1.000000						
Commercial	26,459,600	49.94	26,459,600	1.000000						
Industrial	566,800	49.97	566,800	1.000000						
Residential	907,259,722	49.20	907,259,722	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	960,640,722		960,640,722		8,859,900	50.00	8,859,900	969,500,622	969,500,622	17.64
-- 010 SOLON 45-10 --										
Agricultural	10,945,500	49.83	10,945,500	1.000000						
Commercial	9,898,700	49.97	9,898,700	1.000000						
Industrial	0	50.00	0	1.000000						
Residential	172,002,200	49.50	172,002,200	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	192,846,400		192,846,400		2,531,400	50.00	2,531,400	195,377,800	195,377,800	3.56
-- 011 SUTTONS BAY 45-11 --										
Agricultural	22,570,010	49.92	22,570,010	1.000000						
Commercial	34,777,870	49.23	34,777,870	1.000000						
Industrial	193,060	49.84	193,060	1.000000						
Residential	426,279,880	49.88	426,279,880	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	483,820,820		483,820,820		6,846,310	50.00	6,846,310	490,667,130	490,667,130	8.93
-- 051 TRAVERSE CITY 45-51 --										
Agricultural	0	50.00	0	1.000000						
Commercial	15,215,300	49.50	15,215,300	1.000000						
Industrial	0	50.00	0	1.000000						
Residential	51,843,700	49.96	51,843,700	1.000000						
Timber-Cutover	0	50.00	0	1.000000						
Developmental	0	50.00	0	1.000000						
Totals	67,059,000		67,059,000		957,600	50.00	957,600	68,016,600	68,016,600	1.24

Assessment Unit	Assessed Real	Ratio	Equalized Real	Factor	Assessed Personal	Ratio	Equalized Personal	Assessed Total	Equalized Total	% County Total
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Grand Totals	Assessed Real	Equalized Real	% Real Total	Assessed Personal	Equalized Personal	Assessed % County	Equalized % County	Assessed Total	Equalized Total
Agricultural	210,714,710	210,714,710	3.89			3.83	3.83		
Commercial	249,903,570	249,903,570	4.61			4.55	4.55		
Industrial	13,697,560	13,697,560	0.25			0.25	0.25		
Residential	4,947,662,310	4,947,662,310	91.25			90.05	90.05		
Timber-Cutover	0	0	0.00			0.00	0.00		
Developmental	0	0	0.00			0.00	0.00		
Personal				72,568,710	72,568,710	1.32	1.32		
	5,421,978,150	5,421,978,150	100.00	72,568,710	72,568,710	100.00	100.00	5,494,546,860	5,494,546,860