



Assessing Department

City of Traverse City

February 19, 2020

City Assessor

www.traversecitymi.gov/assessor.asp

Contact us:

231-922-4450

tcassessor@traversecitymi.gov

Office Hours:

Monday - Friday

8:00 a.m. - 5:00 p.m.

Excluding most Federal
Holidays

City of Traverse City Tax Parcel Viewer link:

<https://tcgis.traversecitymi.gov/TaxParcelViewer/s2.html?app=apps2/finder>

Assessing Department staffed by:

Polly (Watson) Cairns, City Assessor * MMAO & Certified General Appraiser
David Brown, Deputy Assessor * MAO
Erik Sandy, Senior Assessor * MCAO
Dan Tollefson, Appraiser I * MCAO

The Department operates within the General Property Tax Act, as well as guidelines as supplied by the State Tax Commission.

City Assessing Department is entrusted with the responsibility of maintaining the City's assessment rolls for all assessable property, both real and personal, located within the City limits for Grand Traverse & Leelanau Counties.

Assessment and taxable value determinations are made in accordance with the requirements of Chapter 211 of the Michigan Compiled Laws (MCL), otherwise known as the "General Property Tax Act" (often referred to as the GPTA).

The Assessing Department is responsible for inventory of all property within the City and for valuation and maintaining property record information of all property both real property (land and buildings) and personal (tangible). Operating under the requirements of the General Property Tax Law, which was originally P.A. 206 of 1893; Statutes can be found under MCL 211.1 through MCL 211.157.

The Department is primarily responsible for performing and maintaining property assessments for the equitable distribution of property tax burden.

The Department compiles the annual assessment roll on which taxes will be levied; maintaining property tax descriptions and maps, processes personal property statements, and conducts field audits of both existing properties and new construction located within the City of Traverse City. In addition, providing the City Treasurer with taxable value on all City properties, used to produce annual tax bills, and assisting with the annual budgeting process.

- ✓ Establish legal assessment roll and annually site visit 20% property
- ✓ Review and evaluate commercial and industrial property
- ✓ Site visit and review all new construction
- ✓ Continue public education in areas such as non-consideration forms, homestead applications, property transfers and personal property tax law and enhance and increase the understanding of and compliance of the Michigan property tax system as established by State law and City Charter

Local governments receive revenue from a variety of sources including property taxes, permit fees, user charges, and voted millages, including receiving funding from the federal government in the form of grants and from state government in the form of revenue sharing and grants.

Property taxes are the largest revenue stream for local government, with approximately 60% of general fund revenue for the City of Traverse City from the collection of taxes established through the Assessment Process.

Purpose:

Purpose is to appraise all real and personal property within the City of Traverse City as prescribed by City Charter and State Law. General Property Tax Act [MCL211.1] requires assessments annually of all real and personal property located within each township or city by a certified assessing officer. City of Traverse City requires certification by a Michigan Master Assessing Officer.

City Assessing Department is responsible for maintaining inventory of all property located within the jurisdiction of City of Traverse City. Annually establishing all assessable and taxable property at a legally mandated uniform percentage of market value each year, within 49-50%, for each class of property, as well as Special Act parcels, overall the Department manages approximately 10,000 parcels annually, exchanging combination, split, and new parcels.

Annually staff physically inspects and reviews properties for new construction, sold properties, including maintaining record card data, and updating photos, sketches, and other pertinent property information.

Our goal is to maintain and enhance the public understanding of the taxation process as well as the public dissemination of property data, property tax forms, and the values associated with each parcel. We are continually increasing the availability and ease of on-line information through the City's web site and the tax parcel viewer application.

Process:

Sales analysis and mapping are created in order to establish area value trends. Vacant land and improved property sales are reviewed to establish area value trends. Sales are also reviewed to establish current economic condition factors (ECF's), a/k/a market adjustment modifiers, for all real property classes - residential, commercial, and industrial properties. Current values are generated for each parcel of property. These values are utilized as the base to generate revenue for Grand Traverse County, Leelanau County, City of Traverse City, TCAPS, TBAISD, Northwestern Michigan College, BATA, the Recreation Authority, the Library, the County Road Commission, and any other authorized millages.

Additionally, Department must meet educational requirements as prescribed by policies of the State Tax Commission, State law, and City Charter as well. Some of these include:

- Meets/exceeds annual state certification educational requirements
- Physically inspects and records all new construction
- Processing of deeds/transfers of ownerships, property transfer affidavits, principal residence exemptions/rescinds, boundary line adjustments/splits, verification of tax/legal descriptions,
- Staff Board of Review meetings
- Defend property assessment appeals

**Inflation Rate
Multipliers History
Implementation of
Proposal A:**

- 1995 1.026
- 1996 1.028
- 1997 1.028
- 1998 1.027
- 1999 1.016
- 2000 1.019
- 2001 1.032
- 2002 1.032
- 2003 1.015
- 2004 1.023
- 2005 1.023
- 2006 1.033
- 2007 1.037
- 2008 1.023
- 2009 1.044
- 2010 0.997
- 2011 1.017
- 2012 1.027
- 2013 1.024
- 2014 1.016
- 2015 1.016
- 2016 1.003
- 2017 1.009
- 2018 1.021
- 2019 1.024
- 2020 1.019

General Property Tax Act

General Property Tax Act [MCL211.1]

SEV represents 50% of "True Cash Value" of a property in the State of Michigan. It is called an equalized value because the assessor has prepared the value based on sales within the city, the county equalization board has made certain that each city and township have assessed the properties at an equal level, and Michigan State Tax Commission has studied and equalized all the counties within the state to ensure equity between them. End result each year is that all properties across the state have the same level of assessment regardless of location. This does not mean that all carry the same SEV, only that SEV of each property is to be at fifty percent of the usual selling price is expected to be.

Until 1994 with the passage of the property tax reform ballot proposal, SEV was the basis of tax bills. Proposal A of 1994 created a new value called the "Taxable Value" (TV) for each property, which reflects the annual "cap" on assessment increases to five percent (5%) or consumer price index-whichever is less. While SEV must continue to reflect actual market, the TV is mathematically determined by the capped value, less taxable value of any demolition, plus true cash value of any construction, omitted property, contamination remediation, or any of other changes as defined in current state laws.

Taxable Value

Taxable value refers to a percentage of the assessment according to state-prescribed formula. For 2019 year the capped value formula is as follows:

$$2020 \text{ CAPPED VALUE} = (2019 \text{ Taxable Value} - \text{LOSSES}) \times 1.019 + \text{ADDITIONS}$$

Example –

2019 Tentative SEV \$200,000 – change attributable to area market conditions.
2019 Taxable Value \$100,000
2019 Taxable Value – CPI change (1.019%) - \$101,900 *(Assuming no losses or additions)*

General Overview of Assessment Analysis

General Assessment Process

The Assessing Department is responsible for discovering, listing, and assigning value to every property within the City of Traverse City. By law, the assessor is required to reassess each property annually. The department monitors all sales and analyzes the local real estate market relative to economic conditions, supply and demand factors, and other influences that affect value. Assessor files have property record card data indicating ownership and sale information as well as property characteristics. The assessor uses the characteristics of your property in connection with the analysis of the real estate market to estimate a market value, then an assessed and taxable value for your property

Assessors use characteristics of a property in connection with the analysis of the real estate market to estimate a market value, and then market value is multiplied by 50%, which is then your assessed value.

Some basic Assessors Guidelines – State Tax Commission:

“True cash value,” as defined in Michigan Compiled Law (MCL) 211.21(1), is the “usual selling price” of the property based on an assessment-sales study. [State Tax Commission Assessment-Sales Study Guidelines](#) stipulate the general considerations for properties exhibiting a “usual selling price” stating, for example, “sales will not be excluded ... because it is alleged the buyer paid too much or perhaps was not fully informed.”

Measuring of Assessments

Ratio studies in mass appraisal are regularly used to evaluate the quality and accuracy of appraisal. Ratio studies provide a set of statistics describing the distribution of the ratios (such as central tendency and spread), as well as summaries of uniformity (horizontal and vertical equity).

The basic measure in ratio studies is the ratio of the appraised value to the sale price. This procedure provides a variety of statistics to describe the set of ratios under evaluation, including the median, mean, weighted mean, interquartile range (IQR), coefficient of dispersion (COD), coefficient of variation (COV), coefficient of concentration (COC), price-related differential (PRD), and coefficient of price-related bias (PRB), among many others. Confidence intervals are available for the median, mean, weighted mean, and PRB. Normality assumption tests and plots are also included in this procedure.

Often there are natural groupings of the appraised values that are compared for equity in appraisal. Examples of such groupings are neighborhood (or market area), property type (or use), size, age, condition, quality rating, and style. Several tools are available in this procedure to evaluate horizontal equity among such groups

The most commonly used statistical measure of assessment uniformity in a ratio study is coefficient of dispersion, (COD). COD provides a measure of the variation of individual assessment ratios around the median level of assessment. The lower the rate of dispersion, assessments are more uniform and fair, to put it another way, there should be some uniformity in the assessment of all the homes in your neighborhood, even if they don't look exactly like yours. This is a calculated variation on a citywide basis, neighborhood by neighborhood.

COD measures uniformity or lack of uniformity in statistical terms. After calculating the median, or the middle, variations from the median can be determined.

What is Median Level of Assessment? Per State Statute, assessed valuation of each property class, i.e. Residential-400, Commercial-200, or Industrial-300, must be 50.00% of the usual selling price a/k/a fair market value. Usual selling price can only be determined by a sale. All the sales for the sales period are listed, and then each sales price is divided by the Assessed Valuation (S.E.V.) to see how close they all came to 50.00%. Assessors strive for a low COD; the lower the COD, the smaller the Average Deviation; producing more accurate assessments.

Market Price vs. Market Value

Most of us are aware of the differences in ‘price’ and ‘value’ in the context of following sales, in that one price does not equal true cash value. However, here

we are focusing on additional differences between ‘price’ and ‘value’. Many believe that before a sale may be used as an indicator of market value, it must meet the following criteria:

- An open market sale.
- Neither party may enter into the sale under duress.
- A reasonable time must be allowed for selling the property (i.e., exposure on the open market).
- Both buyer and seller must be reasonably knowledgeable.
- Consideration should be in cash or its equivalent.

While we agree that, these are certainly desirable characteristics for any sale. However, these are the ‘presumed’ or ‘normative’ characteristics of ‘market value’, not ‘market price’, and may be absent from a sale or ‘market price’.

Equalization of Assessed Values

December 31, is tax day for the following years assessments and is the date on which the assessable status of property is determined. The Equalization Department of each County is required to study the assessments for each separately equalized classification of property for each Township and City within their County. Equalization studies for real property may be conducted utilizing a Sales Study, an Appraisal Study, or a combination of the two.

The formula for the state equalized valuation multiplier is: the state equalized valuation (SEV) 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 new year’s S.E.V. (For example, \$25,000) for that parcel for that classification. The S.E.V. is entered on the tax roll and tax bill.

It is a common misconception that the Assessor determines your tax bill. This is not accurate; several elements enter into the formula for establishing taxable value. The Assessing Department is responsible for one of those elements. Proposal A, as passed by voters March 15, 1994, places additional limits on taxable values, used to compute property taxes. Starting in 1995, property taxes are calculated using “taxable” value. Taxable value is calculated by using the prior year’s taxable value minus losses; times the inflation rate multiplier (IRM), plus additions (i.e. new construction and/or omitted property improvements) resulting in the new year’s taxable value, formula for the current years taxable value calculation

Regardless of the procedure used, the goal remains the same: to determine an assessment to market value ratio which is then used to compute county equalization. There is no defined minimum sales data necessary, but there must be enough to provide a sufficient representative sampling of comparable sales. The results of these equalization studies are given to each assessor and to the State Tax Commission by December 31 of each year.

Guidelines:

“True cash value,” as defined in Michigan Compiled Law (MCL) 211.21(1), is the “usual selling price” of the property based on an assessment-sales study. State

Tax Commission Assessment-Sales Study Guidelines stipulate the general considerations for properties exhibiting a “usual selling price” stating, for example, “sales will not be excluded ... because it is alleged the buyer paid too much or perhaps was not fully informed.”

Assessments for the 2020 Assessment year are based on two-year sales studies of sales within the City of Traverse City. More information may be found on at the Michigan Department of Treasury - State Tax Commission webpage: www.michigan.gov/treasury/0,4679,7-121-1751_2228---,00.html

Another part of the assessment equation is the County Multipliers published by the State Tax Commission, which can increase/decrease a property’s value based on construction type.

Reasons To Work With Your Assessor

- ✓ Information and opinions. Assessors are able to provide local community information on utilities, zoning, schools, and more. And able to provide objective information about each property and area neighborhood. .
- ✓ Negotiating skills. There are many negotiating factors, including but not limited to price, financing, terms, date of possession, and inclusion or exclusion of repairs, furnishings, or equipment.
- ✓ Someone who speaks the language. If you do not know what a PRE is from a PTA, from a RPS, you can understand why it is important to work with a professional who is immersed in the industry and knows the language.
- ✓ Assistance. Assessors are able to provide requirements of law updates and filing deadlines and an estimate of taxes on a possible property purchase.
- ✓ Experience. Most people buy and sell only a few homes in a lifetime, usually with quite a few years in between each purchase. Even if you have done it before, laws and regulations change. Assessors, on the other deal with hundreds or thousands of real estate transactions over the course of their career. Having an expert is critical.
- ✓ Assistance in navigating a complicated process. Buying or selling a home usually requires disclosure forms, inspection reports, mortgage documents, insurance policies, deeds, and multipage settlement statements. The assessor can help you review the property information to assist and possibly avoid delays or costly mistakes.
- ✓ Objective voice. A home often symbolizes family, rest, and security — it is not just four walls and a roof. Because of this, home buying and selling can be an emotional undertaking. For many people, a home purchase is the biggest purchase they will ever make. Having a concerned, but objective, third party cans help you stay focused on both the emotional and financial issues most important to you.

City Assessing Department Staff – Summary profiles

**Polly Watson Cairns * Michigan Master Assessing Officer (MMAO-Level IV)
City Assessor** - (Additional Assessment certification -Certified Personal Property Examiner)

Certified Personal Property Examiner & Certified General Real Estate Appraiser

City Deputy Assessor, summer 2009; became City Assessor September 2012. Experience includes eleven (11) years with Grand Traverse County Equalization Department. 2015-2016-Antrim County Interim Equalization Director; township assessing since 2007; Assessor of Record Glen Arbor Township – 2007- current. Certified General Appraiser, State of Michigan 1993-current & State of Florida 1986-2004, including Brokers license. Certified instructor with State Tax Commission and MAA (Michigan Assessors Association), and others. Career experience began in appraisal industry including family business real estate development and management.

**Dave J. Brown * Michigan Advanced Assessing Officer (MAAO - Level III)
Deputy Assessor** - (Additional Assessment certification -Certified Personal Property Examiner)

Began April 2013, as City Deputy Assessor. Previous experience: Emmet County Equalization in September of 2006 as field staff appraiser. During my time with Emmet County, I was able to obtain my level 3 Certification. (Michigan Advance Assessor) Within 4 years, I moved up to the senior Appraiser position .Prior to going to work for Emmet County I was a licensed Builder owning my own building company for around 10 years, my building experience has played a big part in helping with setting values for assessments.

**Erik Sandy * Michigan Certified Assessing Officer (MCAO – Level II)
Senior Appraiser** - (Additional Assessment certification -Certified Personal Property Examiner)

Began May 2013, as Senior City Appraiser. Previous experience: started assessing career in January of 2005 working for Newaygo County and the county's Equalization Department as Deputy Director until May of 2013 at which time became the Senior Assessor in for the City of Traverse City. In addition, performed fieldwork/reappraisal work for a number of assessors along with a stint co-assessing a township.

**Dan Tollefson * Michigan Certified Assessing Officer (MCAO – Level II)
Property Appraiser I** - (Additional Assessment certification -Certified Personal Property Examiner)

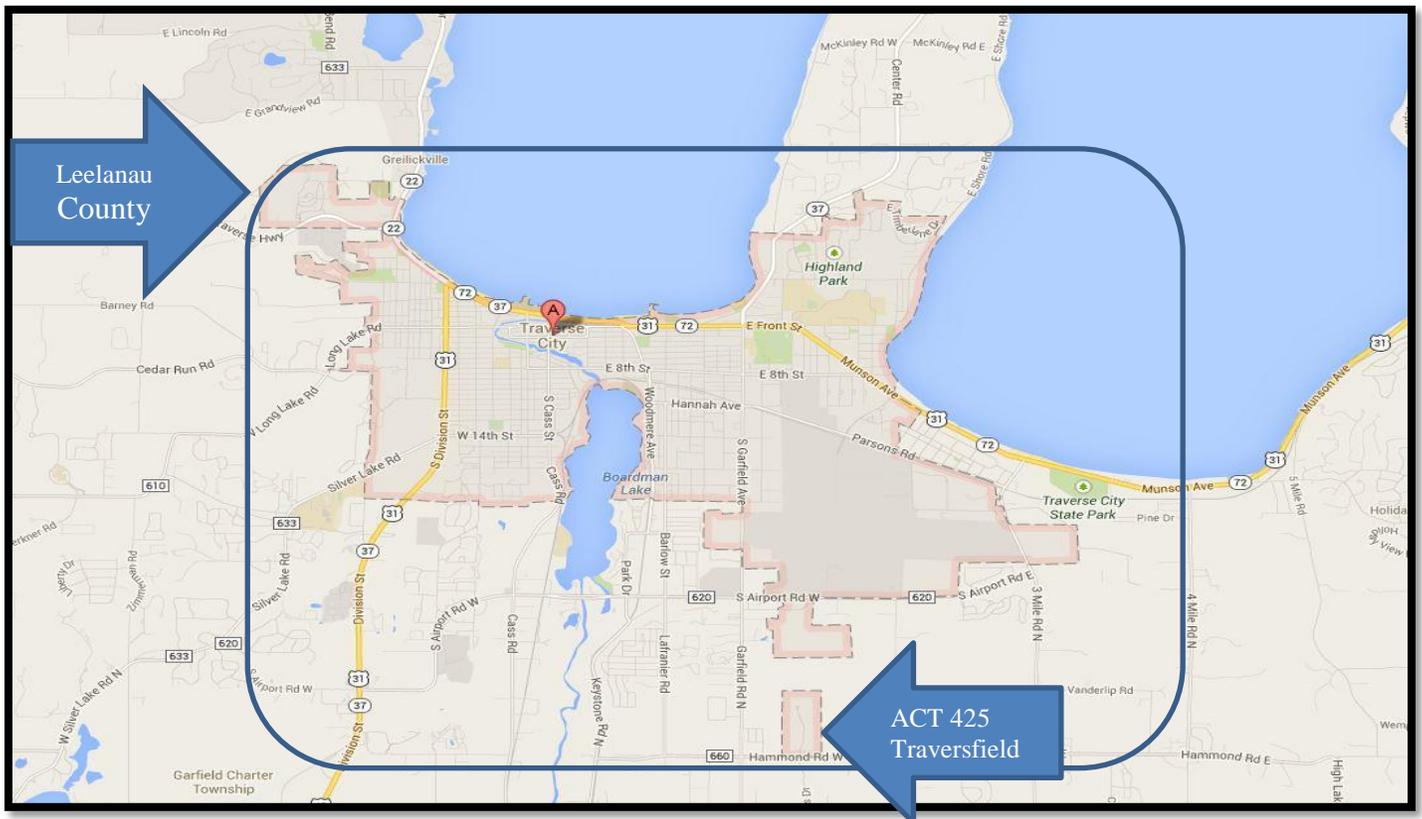
Began April 2013, as City Assessment Clerk; 2018 position change from Assessment Clerk to Appraiser. Passed MCAO (aka Level II Assessor) program, May 2015. Graduated Northwestern Michigan College 2005; Associates in Business Administration. Served in U.S. Army from 2007-2011, field of military intelligence, with 16 months in Afghanistan performing drone operations of military service, and shortly thereafter moved back to Michigan.

City of Traverse City

City Assessing Department is staffed with four (4) full time employees, managing over 10,000 parcels. City of Traverse City encompasses two taxing jurisdictions, the majority being within Grand Traverse County and a small portion in Leelanau County. The Department is primarily responsible for performing and maintaining property assessments for the equitable distribution of property tax burden under current Michigan General Property Tax Laws.

City of Traverse City is located within two Counties. Grand Traverse County and a portion that was annexed in 1989 from Leelanau County, being approximately 241 acres, including approximately 21.08 acres located in Garfield Township along West Front Street, and Act 425 parcels located within Traversfield Industrial Park, in Garfield Township.

City Assessing Department is entrusted with the responsibility of maintaining all the City's assessment rolls for all assessable property, both real and personal, located within the City limits for Grand Traverse & Leelanau Counties.



[Act No. 425 enables two local units of government to conditionally transfer property for the purpose of economic development. This agreement term is for 50 years from date of contract, July 1, 1990. Per this agreement, the City annually pays the Township a payment in lieu of tax; intended to compensate the Township for annual real and personal property tax revenues list by the property transfer. The PILOT is to be equal to the townships general operating millage as reported by, the Township to the City annually, while never being higher than 5 mills, along with additional conditions. This agreement will be reviewed by the City and Township prior to expiration regarding an extension or end to the contract.]

City Assessing Department underwent an AMAR (Audit of Minimum Assessing Requirements) review this year for the 2018 Assessment year, on behalf of State Tax Commission, and meet 100% of the requirements.

We are on the second year of utilizing the MMSVP Migration Information for Equalizer Assessing System. The implementation of the MMSVP migration for our BS&A Assessing software to update Cost Tables and Web Services was mandated by the State Tax Commission that all assessing vendors in the state use MMSVP software tool when integrating with latest 2014 cost manual developed by Marshall & Swift. The 2014 cost manual and the MMSVP tool are required for all assessors for the 2019 assessment year (as well as future years).

MMSVP (formerly called MVP) is a software program created and maintained by Core Logic's subsidiary company, Marshall & Swift. Marshall & Swift is the leading provider of building cost data throughout the USA. MMSVP is an acronym for Michigan Marshall & Swift Valuation Platform. MMSVP is designed to be integrated into CAMA (Computer Automated Mass Appraisal) systems like BSA's Equalizer Assessing System.

MMSVP software tool is now in charge of calculating the value of a building. BSA's Assessing system collects and stores the various building characteristics for residential, agricultural, and commercial properties. BSA's Equalizer System then passes the building characteristics to Marshall & Swift MMSVP software tool so it can calculate the value of the building.

2020 PRELIMINARY ASSESSMENT VALUES

City of Traverse City – Grand Traverse County

2020	Assessed	Taxable	Parcel Count
<i>201 Commercial</i>	495,136,800	380,346,937	1,114
<i>301 Industrial</i>	32,151,200	29,859,749	41
<i>401 Residential</i>	898,382,300	655,151,752	6,143
<i>251 Commercial Personal</i>	38,281,000	38,281,000	1,746
<i>351 Industrial Personal</i>	25,263,200	25,263,200	44
<i>551 Utility Personal</i>	4,986,000	4,986,000	4
<i>Tax Exempt</i>			389
	1,494,200,500	1,133,888,638	9,481

City of Traverse City – Leelanau County

2020	Assessed	Taxable	Parcel Count
<i>201 Commercial</i>	10,808,000	9,833,529	24
<i>No 301 Industrial class</i>			41
<i>401 Residential</i>	37,087,800	31,316,186	320
<i>251 Commercial Personal</i>	718,700	718,700	30
<i>No 301 Industrial Personal class</i>			74
<i>551 Utility Personal</i>	204,300	204,300	2
<i>Tax Exempt</i>			8
	48,818,800	42,072,715	384
			9,865

Previous Years Ad Valorem Property Values:

2019 GRAND TRAVERSE COUNTY - ALL AD VALOREM PROPERTY

TOWNSHIPS & CITY	Parcel Count 2018	Parcel Count 2019	Parcel Count % Change	CEV 2018	CEV 2019	County Equalized % Change	TAXABLE 2018	TAXABLE 2019	Taxable % Change
Acme	3,483	3,483	0.00%	\$410,212,800	\$446,292,400	8.80%	\$344,194,667	\$357,338,487	3.82%
Blair	4,634	4,710	1.64%	\$339,784,300	\$372,424,822	9.61%	\$282,860,283	\$300,985,745	6.41%
East Bay	8,158	8,164	0.07%	\$693,918,400	\$749,360,200	7.99%	\$567,969,301	\$595,253,194	4.80%
Fife Lake	1,297	1,306	0.69%	\$71,037,000	\$78,676,800	10.75%	\$54,223,538	\$57,073,555	5.26%
Garfield	8,130	8,172	0.52%	\$1,061,119,400	\$1,166,514,900	9.93%	\$903,500,416	\$940,990,494	4.15%
Grant	1,095	1,094	-0.09%	\$76,112,400	\$79,825,500	4.88%	\$55,488,817	\$57,221,719	3.12%
Green Lake	4,032	4,027	-0.12%	\$343,142,700	\$368,367,800	7.35%	\$286,961,218	\$301,749,838	5.15%
Long Lake	5,048	5,106	1.15%	\$627,336,200	\$667,581,500	6.42%	\$505,964,089	\$534,793,702	5.70%
Mayfield	1,111	1,130	1.71%	\$77,028,772	\$82,680,063	7.34%	\$59,481,457	\$62,865,469	5.69%
Paradise	2,582	2,586	0.15%	\$157,475,500	\$173,573,500	10.22%	\$129,856,563	\$137,162,171	5.63%
Peninsula	4,230	4,260	0.71%	\$923,545,600	\$985,987,200	6.76%	\$702,028,945	\$734,906,373	4.68%
Union	448	449	0.22%	\$29,288,400	\$34,254,800	16.96%	\$25,449,481	\$26,896,257	5.68%
Whitewater	2,003	2,001	-0.10%	\$264,785,100	\$280,777,600	6.04%	\$202,853,018	\$211,520,556	4.27%
Traverse City	8,881	8,958	0.87%	\$1,249,892,256	\$1,352,003,383	8.17%	\$985,966,549	\$1,049,897,161	6.48%
TOTALS	55,132	55,446	0.57%	\$6,324,678,828	\$6,838,320,468	8.12%	\$5,106,798,342	\$5,368,654,721	5.128%

2019 LEELANAU COUNTY PERCENT CHANGE - 2018 TO 2019 BY LOCAL UNIT									
TOWNSHIPS AND CITIES	Parcel Count 2018	Parcel Count 2019	%CHANGE	C.E.V. 2018	C.E.V. 2019	%CHANGE	TAXABLE 2018	TAXABLE 2019	%CHANGE
BINGHAM	2,156	2,173	0.79%	279,954,900	310,878,600	11.05%	208,804,118	222,082,869	6.36%
CENTERVILLE	1,412	1,417	0.35%	147,326,700	158,086,392	7.30%	103,941,659	108,680,173	4.56%
CLEVELAND	1,448	1,454	0.41%	157,369,500	167,141,100	6.21%	111,752,327	115,241,763	3.12%
ELMWOOD	3,410	3,408	-0.06%	387,891,800	412,266,350	6.28%	319,959,617	335,137,277	4.74%
EMPIRE	2,241	2,270	1.29%	266,529,200	290,569,000	9.02%	195,026,697	203,961,463	4.58%
GLEN ARBOR	2,641	2,659	0.68%	623,728,213	657,176,400	5.36%	450,293,937	467,705,230	3.87%
KASSON	1,408	1,408	0.00%	136,463,500	140,020,500	2.61%	102,846,393	105,623,693	2.70%
LEELANAU	3,553	3,560	0.20%	555,496,775	570,419,980	2.69%	420,372,822	437,044,730	3.97%
LELAND	2,785	2,786	0.04%	651,587,000	686,892,150	5.42%	463,561,904	485,994,460	4.84%
OLON	1,354	1,369	1.11%	123,320,700	132,710,740	7.61%	97,625,022	101,262,657	3.73%
SUTTONS BAY	2,819	2,852	1.17%	301,328,760	322,043,307	6.87%	243,774,873	256,877,784	5.38%
TRAVERSE CITY	365	383	4.93%	42,538,100	46,040,400	8.23%	35,719,751	39,413,235	10.34%
TOTALS	25,592	25,739	0.57%	\$3,673,535,148	\$3,894,244,919	6.01%	\$2,763,679,120	\$2,879,025,334	4.55%

2019 LEELANAU COUNTY PERCENT CHANGE - 2018 TO 2019 BY LOCAL UNIT									
VILLAGES	Parcel Count 2018	Parcel Count 2019	%CHANGE	C.E.V. 2018	C.E.V. 2019	%CHANGE	TAXABLE 2018	TAXABLE 2019	%CHANGE
VILLAGE OF EMPIRE	598	610	2.01%	59,876,100	66,730,800	11.45%	46,268,256	48,598,821	5.04%
VILLAGE OF NORTHPORT	723	721	-0.28%	64,513,100	69,920,700	8.38%	48,658,476	51,121,783	5.06%
VILLAGE OF SUTTONSBAY	874	888	1.60%	87,207,920	91,915,713	5.40%	74,289,025	76,570,738	3.07%
TOTALS	2,195	2,219	1.09%	\$211,597,120	\$228,567,213	8.02%	\$169,215,757	\$176,291,342	4.18%