

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

211.34a Tabular statement of tentative equalization ratios and estimated multipliers; preparation; publication; copies, notices; effect on equalization procedures; appeal.

Sec. 34a. (1) The equalization director of each county shall prepare a tabular statement each year, by the several cities and townships of the county, showing the tentative recommended equalization ratios and estimated multipliers necessary to compute individual state equalized valuation of real property and of personal property. The county shall publish the tabulation in a newspaper of general circulation within the county on or before the third Monday in February each year and furnish a copy to each assessor and to each of the boards of review in the county and to the state tax commission. All notices of meetings of the boards of review shall give the tentative ratios and estimated multipliers pertaining to their jurisdiction. The tentative recommended equalization ratios and multiplying figures shall not prejudice the equalization procedures of the county board of commissioners or the state tax commission.

(2) If the final equalization multiplier for only the 1986 tax year exceeds the tentative multiplier used in preparing the assessment notice and as a result of action of the state board of equalization or county board of commissioners a taxpayer's assessment as equalized is in excess of 50% of true cash value, that person may appeal directly to the tax tribunal. The appeal shall be filed under this subsection during 1986 on or before the third Monday in August and shall be heard in the same manner as other appeals of the tribunal. An appeal pursuant to this subsection shall not result in an equalized value less than the assessed value multiplied by the tentative equalization multiplier used in preparing the assessment notice.

History: Add. 1971, Act 165, Imd. Eff. Nov. 24, 1971;—Am. 1975, Act 188, Imd. Eff. Aug. 2, 1975;—Am. 1986, Act 138, Imd. Eff. June 30, 1986.

Compiler's note: In the last sentence of subsection (2), the word "assessed" evidently should read "assessed".

Popular name: Act 206



ALPENA COUNTY EQUALIZATION DEPARTMENT

720 W Chisholm Suite #5

Fax (989) 354-9647

Alpena, MI 49707

Office (989) 354-9560

To: Alpena County Assessors, Board of Reviews, and Michigan State Tax
Commission

From: Alpena County Equalization Department

Date: January 4, 2022

RE: 2022 Tentative Ratios and Factors

Enclosed is a copy of the 2022 Tentative Ratios and Factors as required by 211.34a which will also be published in The Alpena News

As a reminder under 211.34a "All notices of meetings of the boards of review shall give the tentative ratios and estimated multipliers pertaining to their jurisdiction."

2022 ALPENA COUNTY TENTATIVE EQUALIZATION RATIOS AND MULTIPLIERS

REAL PROPERTY								PERSONAL PROPERTY
UNIT		AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER CUTOVER	DEVELOPMENTAL	ALL CLASSES
ALPENA TOWNSHIP	R	49.21	48.41	49.10	46.11	NONE	NONE	50.00
	M	1.01605	1.03284	1.01833	1.08436	NONE	NONE	1.00000
GREEN TOWNSHIP	R	47.05	47.85	46.58	44.98	NONE	NONE	50.00
	M	1.06270	1.04493	1.07342	1.11161	NONE	NONE	1.00000
LONG RAPIDS TOWNSHIP	R	49.32	48.98	45.50	48.16	NONE	NONE	50.00
	M	1.01379	1.02082	1.09890	1.03821	NONE	NONE	1.00000
MAPLE RIDGE TOWNSHIP	R	50.20	48.55	43.93	48.66	NONE	NONE	50.00
	M	0.99602	1.02987	1.13817	1.02754	NONE	NONE	1.00000
OSSINEKE TOWNSHIP	R	51.44	49.06	48.43	48.25	NONE	NONE	50.00
	M	0.97201	1.01916	1.03242	1.03627	NONE	NONE	1.00000
SANBORN TOWNSHIP	R	45.34	48.60	51.77	48.91	NONE	NONE	50.00
	M	1.10278	1.02881	0.96581	1.02229	NONE	NONE	1.00000
WELLINGTON TOWNSHIP	R	48.31	NONE	NONE	45.57	NONE	NONE	50.00
	M	1.03498	NONE	NONE	1.09721	NONE	NONE	1.00000
WILSON TOWNSHIP	R	47.53	46.44	49.87	49.10	NONE	NONE	50.00
	M	1.05197	1.07666	1.00261	1.01833	NONE	NONE	1.00000
CITY OF ALPENA	R	NONE	46.76	46.97	46.37	NONE	NONE	50.00
	M	NONE	1.06929	1.06451	1.07828	NONE	NONE	1.00000

R = RATIO: AVERAGE RATIO OF ASSESSED VALUE TO TRUE CASH VALUE EXPRESSED AS A PERCENTAGE.

M = MULTIPLIER (EQUALIZATION FACTOR) NEEDED TO RAISE ASSESSED VALUE TO EQUALIZED VALUE.

EQUALIZED VALUE: 50 PERCENT OF TRUE CASH VALUE.

PUBLICATION OF THIS REPORT WITH TENTATIVE MULTIPLIERS DOES NOT TAKE INTO CONSIDERATION ANY CURRENT REASSESSMENT PROGRAMS BEING UNDERTAKEN BY LOCAL UNITS TO ELIMINATE FACTORS.

ALL ASSESSMENTS MADE AT THE LOCAL LEVEL WILL BE CONSIDERED BEFORE THE ADOPTION OF THE FINAL EQUALIZATION REPORT IN APRIL.

TOWNSHIP BOARD OF REVIEW HAVE PUBLIC MEETINGS THE SECOND WEEK IN MARCH. EXACT DATES WILL BE PUBLISHED FOR EACH TOWNSHIP AND CITY OR CONTACT A TOWNSHIP GOVERNMENTAL OFFICIAL.

PREPARED AND PUBLISHED IN ACCORDANCE WITH ACT NO. 165 OF 1981, BEING SECTION 211.34A OF MICHIGAN GENERAL PROPERTY TAX LAW.



RESPECTFULLY SUBMITTED:

Ted Somers

Alpena County Equalization Department