

**2009**  
**Washtenaw County**  
**Equalization**  
**Report**

**Prepared by : Washtenaw County Equalization Department**

**Raman Patel, Director**

# **2009 Equalization**

## **Recommendation**

# Agricultural Real Property

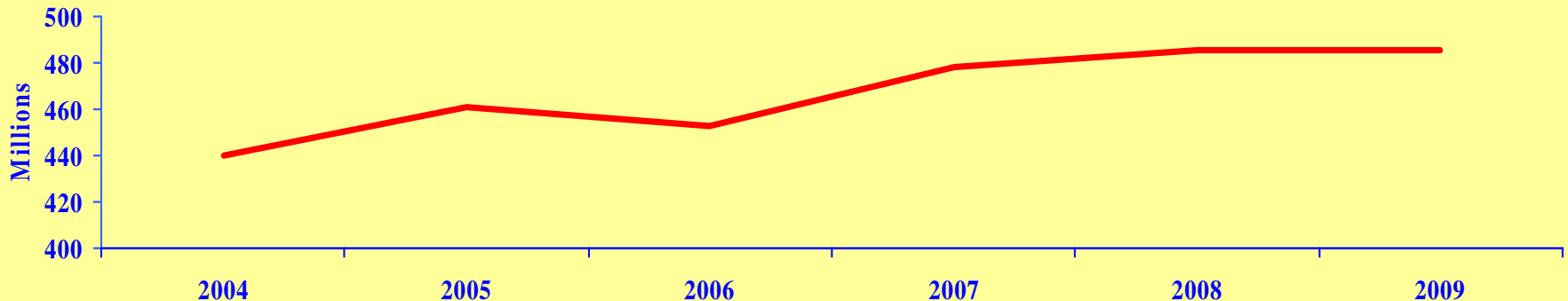
Refer to page 5 and 5a

## Recommended CEV

485,121,774

Decrease of -0.14%

Amount of Decrease (671,449 )



# Commercial Real Property

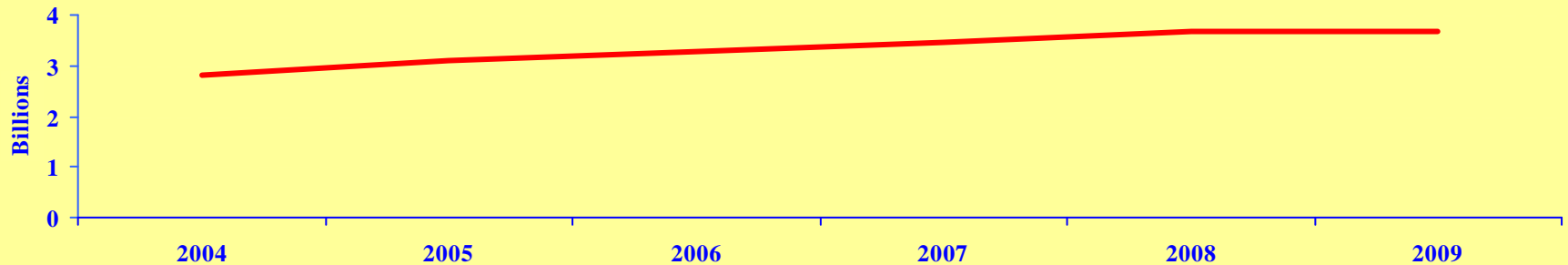
Refer to page 6 and 6a

**Recommended CEV**

**3,692,629,546**

**Increase of 0.29%**

**Amount of Increase : 10,706,425**



# Industrial Real Property

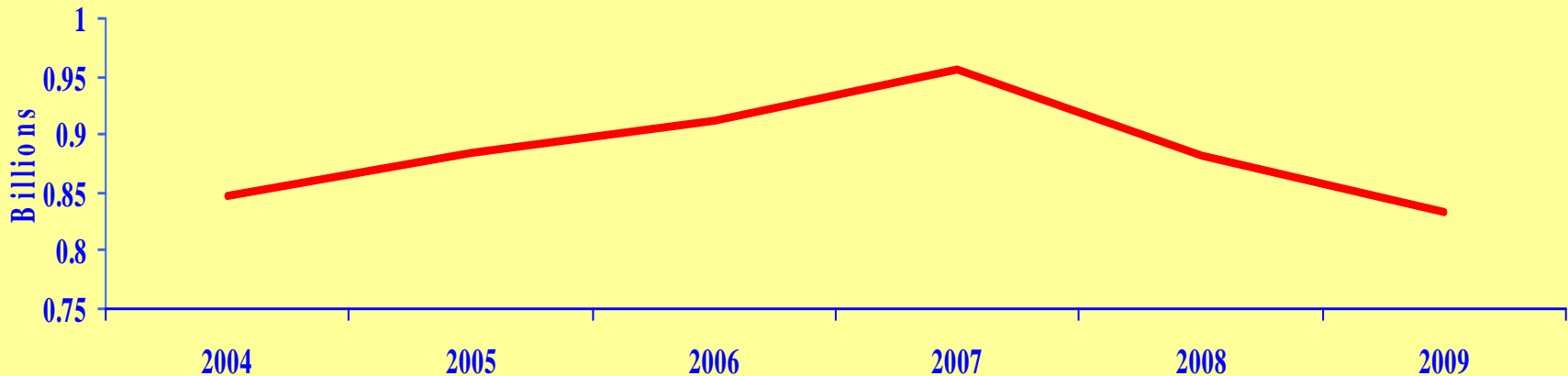
Refer to page 7 and 7a

**Recommended CEV**

**834,222,090**

**Decrease of -5.45%**

**Amount of Decrease: (48,081,650)**



# Residential Real Property

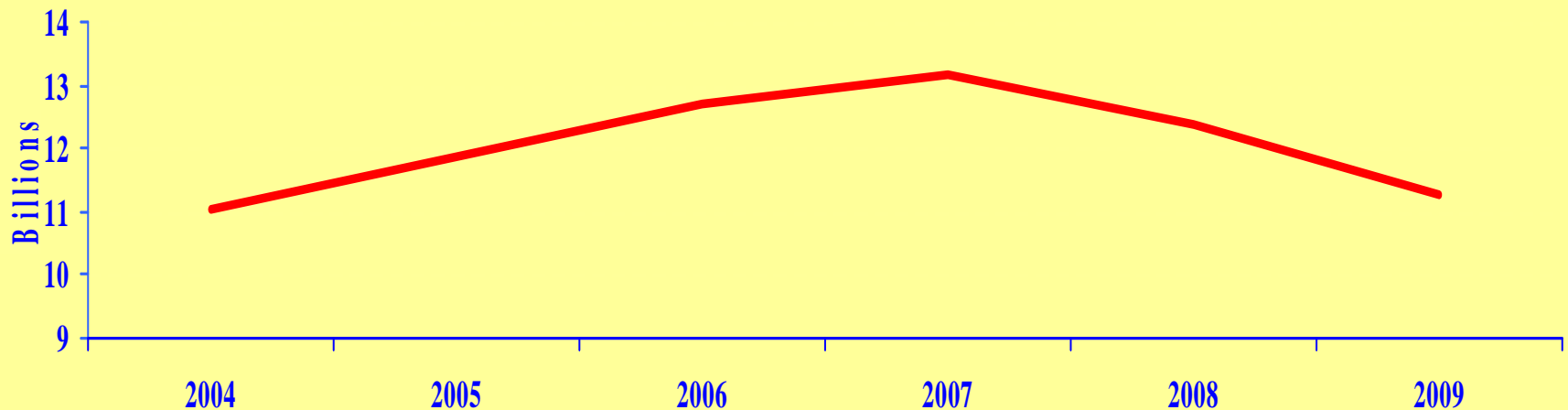
Refer to page 8 and 8a

**Recommended CEV**

**11,260,432,454**

**Decrease of -9.03%**

**Amount of Decrease : (1,117,270,207)**



# Developmental Real Property

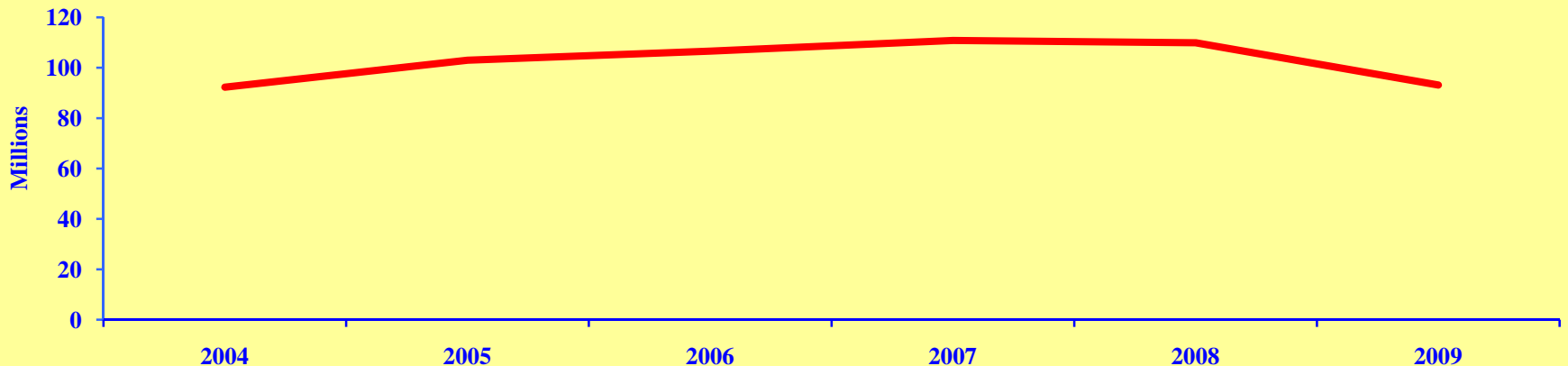
Refer to page 9 and 9a

**Recommended CEV**

**93,128,800**

**Decrease of: -15.32%**

**Amount of Decrease : ( 16,851,500)**



# Personal Property

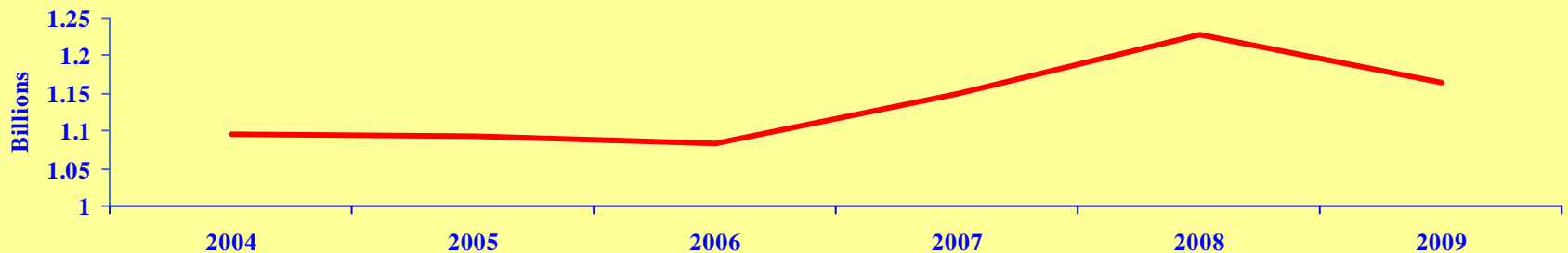
Refer to page 11 and 11a

## Recommended CEV

### 1,163,962,596

### Decrease of -5.16%

### Amount of Decrease: (63,361,222)

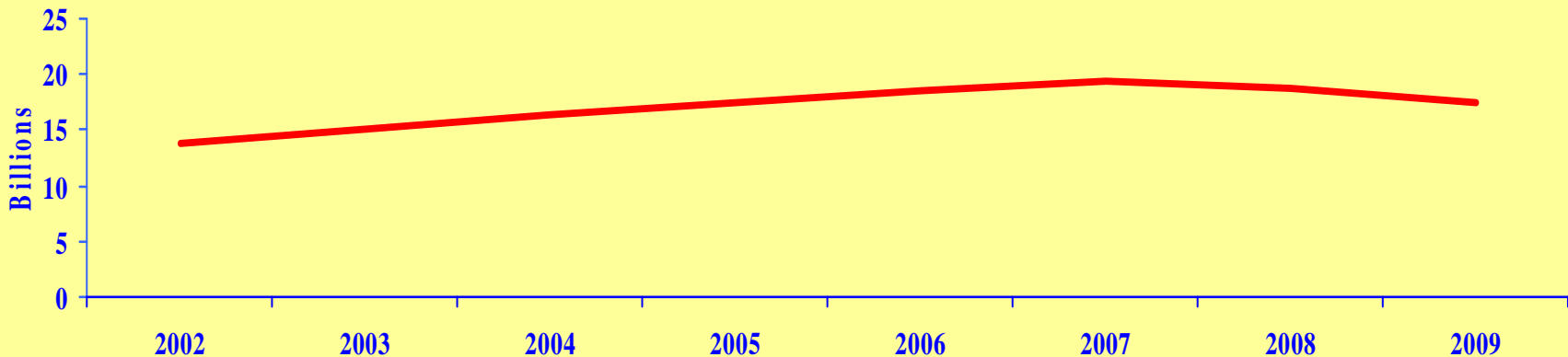


# 5 YEARS OF TAXABLE NEW CONSTRUCTION

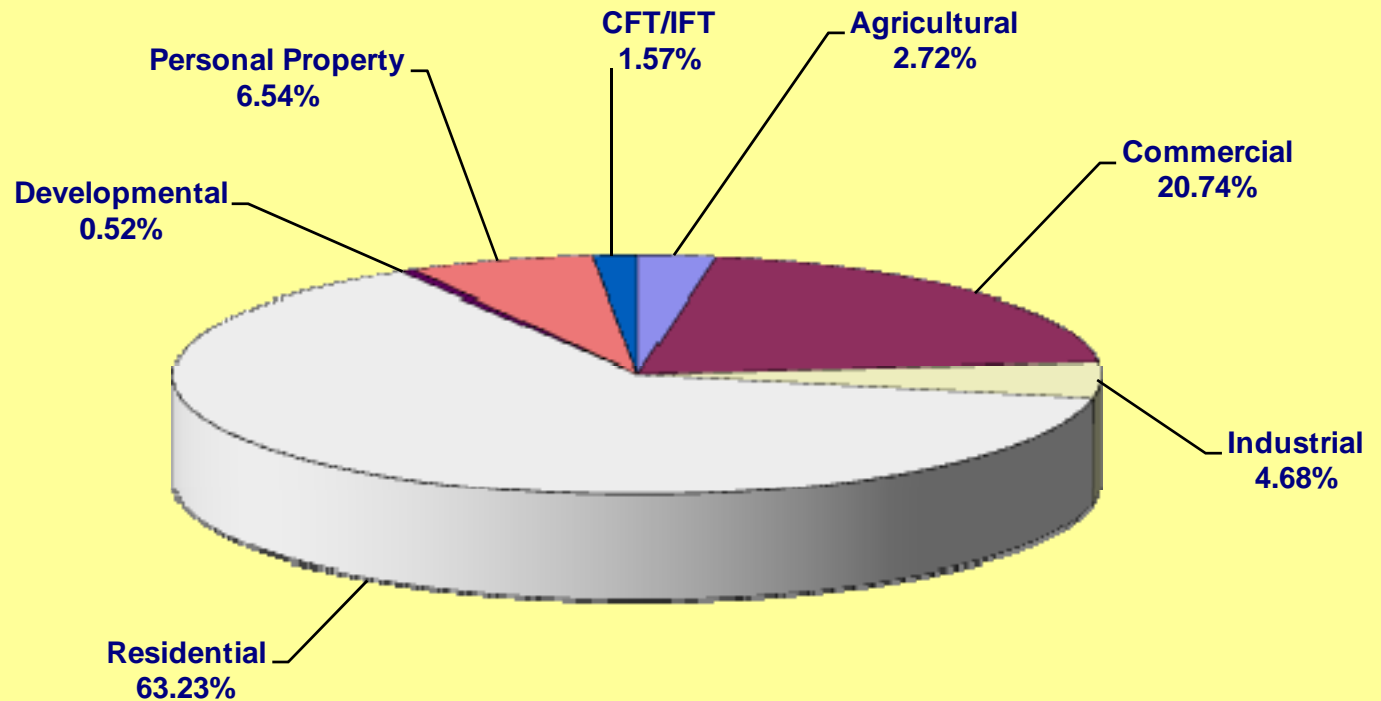
- 2005                    627,046,907
- 2006                    613,829,822
- 2007                    578,890,403
- 2008                    534,567,756
- 2009                    359,107,618

# Total County Equalized Value

Year	CEV	Increase	%
2002	13,702,101,826	1,511,083,688	12.40
2003	15,045,690,552	1,343,588,726	9.81
2004	16,314,985,717	1,269,295,165	8.44
2005	17,534,623,609	1,219,637,892	7.48
2006	18,545,553,160	1,010,929,551	5.77
2007	19,330,951,897	785,398,737	4.23
2008	18,765,026,863	(565,925,034)	-2.93
2009	17,529,497,260	(1,235,529,603)	-6.58



# 2009 PERCENTAGE OF COUNTY TOTAL BY CLASSIFICATION OF PROPERTY



# 2009 CONSUMERS PRICE INDEX



## Bureau of Labor Statistics

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## Databases, Tables & Calculators by Subject

Change

Output

Options: From: To:

include graphs **NEW!**

Data extracted on: March 3, 2009 (2:51:35 PM)

**Consumer Price Index - All Urban Consumers**

Series Id: CUUR0000SA0

Not Seasonally Adjusted

Area: U.S. city average

Item: All items

Base Period: 1982-84=100

Oct 2007 - Sept 2008	2573.553
Oct 2006 - Sept 2007	2464.060

= **1.044 CPI**

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1999	164.300	164.500	165.000	166.200	166.200	166.200	166.700	167.100	167.900	168.200	168.300	168.300
2000	168.800	169.800	171.200	171.300	171.500	172.400	172.800	172.800	173.700	174.000	174.100	174.000
2001	175.100	175.800	176.200	176.900	177.700	178.000	177.500	177.500	178.300	177.700	177.400	176.700
2002	177.100	177.800	178.800	179.800	179.800	179.900	180.100	180.700	181.000	181.300	181.300	180.900
2003	181.700	183.100	184.200	183.800	183.500	183.700	183.900	184.600	185.200	185.000	184.500	184.300
2004	185.200	186.200	187.400	188.000	189.100	189.700	189.400	189.500	189.900	190.900	191.000	190.300
2005	190.700	191.800	193.300	194.600	194.400	194.500	195.400	196.400	198.800	199.200	197.600	196.800
2006	198.300	198.700	199.800	201.500	202.500	202.900	203.500	203.900	202.900	201.800	201.500	201.800
2007	202.416	203.499	205.352	206.686	207.949	208.352	208.299	207.917	208.490	208.936	210.177	210.036
2008	211.080	211.693	213.528	214.823	216.632	218.815	219.964	219.086	218.783	216.573	212.425	210.228
2009	211.143	212.193										

# 2009 HEADLEE CALCULATION

**(15,650,088,810 – 359,107,618) X 1.044**

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**= 1.0760**

**15,312,121,625 – 238,906,977**

**Published = 1.0000**  
**(MCL 211.34d)**

**\* TENTATIVE**

# CALCULATION OF TAXABLE VALUE

**2009 Taxable Value for a parcel of property is the Lower of:**

**1) 2009 SEV for the parcel**

**or**

**2) 2009 Capped Value for the parcel which is calculated as follows:**

**(2008 Taxable Value – Losses) X (The lower of 1.05 or the Inflation Rate of 1.044) + Additions**

*Note: Providing there was NOT a “Transfer of Ownership” on the property in the year 2008.*

*If there was a “Transfer of Ownership” in the year 2008, The SEV becomes the taxable value in the year 2009.*

# Uncapped Taxable Value

- 2009 SEV for the parcel 100,000
- 2009 Capped Value 85,000
- Taxable Value 85,000
- Note :

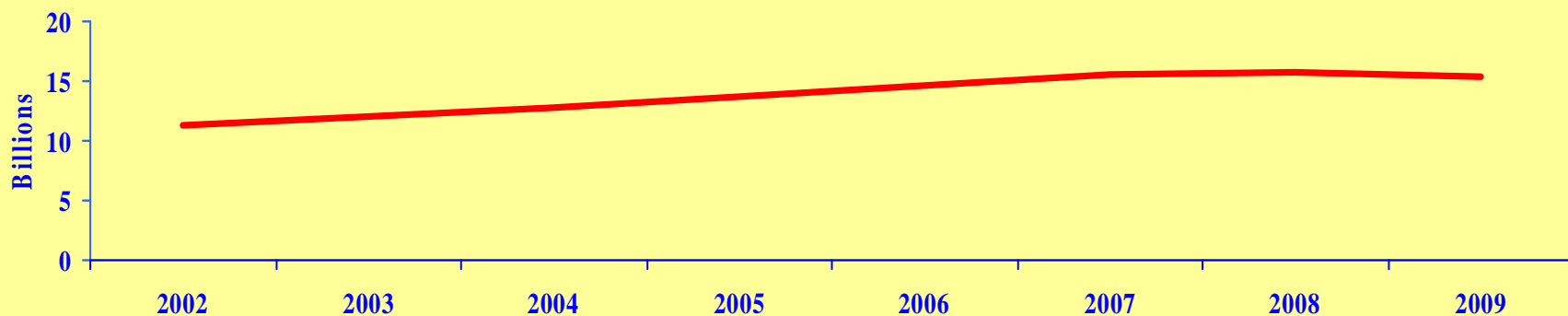
Assume this property sold for 220,000

in year 2008, taxable value becomes

100,000

# Taxable Value

Year	Taxable	Increase	%
2002	11,345,352,436	895,557,380	8.57
2003	11,987,681,623	642,329,186	5.66
2004	12,821,032,767	833,351,144	6.95
2005	13,693,361,327	872,328,560	6.80
2006	14,629,742,407	936,381,080	6.84
2007	15,510,438,244	880,695,837	6.02
2008	15,650,088,801	139,650,557	0.90
2009	15,312,121,625	-337,967,176	-2.16



# 2009 EQUALIZED and TENTATIVE TAXABLE VALUES

Jurisdiction	COUNTY EQUALIZED			TAXABLE		
	2009 CEV	Difference (2009 - 2008)	% of Change	2009 TAXABLE	Difference (2009 - 2008)	% of Change
Ann Arbor City	5,876,316,600	(200,851,900)	-3.31%	4,950,611,778	52,284,321	1.07%
Chelsea City	268,480,345	(26,809,555)	-9.08%	248,940,459	(11,679,486)	-4.48%
Milan City	114,785,080	(24,056,995)	-17.33%	108,253,709	(10,869,095)	-9.12%
Saline City	447,389,600	(49,012,700)	-9.87%	425,121,482	(26,830,943)	-5.94%
Ypsilanti City	411,096,718	(74,533,688)	-15.35%	370,475,911	(32,167,791)	-7.99%
Ann Arbor Township	575,488,930	(9,606,090)	-1.64%	504,497,665	13,347,405	2.72%
Augusta Township	265,537,950	(50,339,150)	-15.94%	219,855,485	(16,278,375)	-6.89%
Bridgewater Township	115,427,500	(9,750,200)	-7.79%	87,177,947	575,562	0.66%
Dexter Township	392,093,762	(44,614,542)	-10.22%	315,871,371	(9,281,491)	-2.85%
Freedom Township	127,352,800	(8,465,113)	-6.23%	93,909,933	(45,549)	-0.05%
Lima Township	224,011,321	(16,736,672)	-6.95%	178,848,735	(1,602,411)	-0.89%
Lodi Township	407,564,600	(20,608,012)	-4.81%	373,254,459	(7,204,221)	-1.89%
Lyndon Township	150,107,900	(18,472,300)	-10.96%	127,207,186	(3,489,987)	-2.67%
Manchester Township	226,621,725	(17,765,650)	-7.27%	190,688,494	(5,892,718)	-3.00%
Northfield Township	400,647,735	(50,753,165)	-11.24%	340,577,746	(18,293,739)	-5.10%
Pittsfield Township	1,893,573,600	(82,502,600)	-4.18%	1,780,702,342	(41,087,611)	-2.26%
Salem Township	414,612,500	(34,553,577)	-7.69%	354,252,364	(6,937,528)	-1.92%
Saline Township	125,221,100	(11,132,900)	-8.16%	85,911,006	(1,555,054)	-1.78%
Scio Township	1,546,910,400	(106,463,500)	-6.44%	1,387,162,617	(33,670,767)	-2.37%
Sharon Township	129,292,495	(3,757,418)	-2.82%	94,195,311	1,776,866	1.92%
Superior Township	677,203,449	(40,762,176)	-5.68%	594,720,604	(4,949,313)	-0.83%
Sylvan Township	240,029,800	(12,250,000)	-4.86%	206,159,366	1,703,739	0.83%
Webster Township	453,559,300	(23,565,050)	-4.94%	384,505,966	(6,549,101)	-1.67%
York Township	356,553,850	(85,292,250)	-19.30%	325,156,250	(61,890,650)	-15.99%
Ypsilanti Township	1,689,618,200	(212,874,400)	-11.19%	1,564,063,439	(107,379,239)	-6.42%
<b>Washtenaw County</b>	17,529,497,260	(1,235,529,603)	-6.58%	15,312,121,625	(337,967,176)	-2.16%
DNR Pitt+IFT	320,413,800	13,672,255	4.46%	282,619,826	13,402,377	4.49%
<b>Total County</b>	17,849,911,060	(1,221,857,348)	-6.41%	15,594,741,451	(324,564,799)	-2.04%

# 2009 EQUALIZED and TENTATIVE TAXABLE VALUES

## Continued

Jurisdiction	COUNTY EQUALIZED			TAXABLE		
	2009 CEV	Difference (2009 - 2008)	% of Change	2009 TAXABLE	Difference (2009 - 2008)	% of Change
<b>SCHOOL DISTRICTS</b>						
Ann Arbor	9,173,409,604	(356,026,363)	-3.74%	7,945,379,786	5,777,694	0.07%
Chelsea	961,812,489	(92,049,474)	-8.73%	823,494,511	(19,350,535)	-2.30%
Clinton	84,346,975	(5,225,050)	-5.83%	60,805,831	506,446	0.84%
Columbia	17,266,450	(1,266,700)	-6.83%	11,592,085	278,519	2.46%
Dexter	1,259,073,131	(91,979,134)	-6.81%	1,081,945,882	(22,037,103)	-2.00%
Grass Lake	3,478,950	(8,465)	-0.24%	1,911,607	44,896	2.41%
Lincoln	881,298,300	(133,137,050)	-13.12%	815,065,199	(77,912,585)	-8.73%
Manchester	423,131,713	(28,413,689)	-6.29%	340,038,549	(4,170,686)	-1.21%
Milan	302,579,830	(54,484,695)	-15.26%	273,322,524	(25,849,987)	-8.64%
Napoleon	344,715	9,610	2.87%	128,740	5,300	4.29%
Northville	26,577,900	(2,302,050)	-7.97%	22,873,043	(841,871)	-3.55%
Pinckney	35,520,000	(3,361,273)	-8.64%	26,653,174	407,915	1.55%
Plymouth Canton	172,195,350	(11,222,052)	-6.12%	147,167,495	(791,081)	-0.53%
Saline	1,715,842,850	(160,543,362)	-8.56%	1,582,246,181	(88,139,979)	-5.28%
South Lyon	319,412,800	(32,397,893)	-9.21%	270,372,659	(5,780,695)	-2.09%
Stockbridge	30,532,500	(1,986,550)	-6.11%	24,461,007	584,955	2.45%
Van Buren	221,315,300	(29,802,100)	-11.87%	203,138,186	(18,249,049)	-8.24%
Whitmore Lake	302,237,062	(38,428,838)	-11.28%	259,672,382	(16,668,243)	-6.03%
Willow Run	467,940,410	(65,548,600)	-12.29%	413,710,877	(25,178,608)	-5.74%
Ypsilanti	1,124,657,406	(133,879,400)	-10.64%	1,008,141,907	(40,602,479)	-3.87%
<b>COMMUNITY COLLEGES</b>						
Oakland	284,950,700	(29,652,155)	-9.43%	241,299,365	(5,598,606)	-2.27%
Schoolcraft	90,551,070	(7,522,640)	-7.67%	78,632,252	(1,879,594)	-2.33%
Washtenaw	17,147,471,965	(1,204,878,333)	-6.57%	14,992,190,008	(330,488,976)	-2.16%
<b>INTERMEDIATE SCHOOLS</b>						
Igham	30,532,500	(1,986,550)	-6.11%	24,461,007	584,955	2.45%
Jackson	21,090,115	(1,265,555)	-5.66%	13,632,432	328,715	2.47%
Lena wee	70,426,431	(1,190,755)	-1.66%	60,805,831	506,446	0.84%
Livingston	35,520,000	(3,361,273)	-8.64%	26,653,174	407,915	1.55%
Oakland	319,412,800	(32,397,893)	-9.21%	270,372,659	(5,780,695)	-2.09%
Washtenaw	16,625,903,339	(1,158,524,900)	-6.51%	14,543,017,798	(314,132,511)	-2.11%
Wayne	420,088,550	(43,326,202)	-9.35%	373,178,724	(19,882,001)	-5.06%

# 2009 EQUALIZED and TENTATIVE TAXABLE VALUES

## Continued

Jurisdiction	COUNTY EQUALIZED			TAXABLE		
	2009 CEV	Difference (2009 - 2008)	% of Change	2009 TAXABLE	Difference (2009 - 2008)	% of Change
<b>SCHOOL DISTRICTS</b>						
Ann Arbor	9,173,409,604	(356,026,363)	-3.74%	7,945,379,786	5,777,694	0.07%
Chelsea	968,336,014	(85,525,949)	-8.12%	823,494,511	(19,350,535)	-2.30%
Clinton	84,346,975	(5,225,050)	-5.83%	60,805,831	506,446	0.84%
Columbia	17,266,450	(1,266,700)	-6.83%	11,592,085	278,519	2.46%
Dexter	1,259,073,131	(91,979,134)	-6.81%	1,081,945,882	(22,037,103)	-2.00%
Grass Lake	3,478,950	(8,465)	-0.24%	1,911,607	44,896	2.41%
Lincoln	881,298,300	(133,137,050)	-13.12%	815,065,199	(77,912,585)	-8.73%
Manchester	423,131,713	(28,413,689)	-6.29%	340,038,549	(4,170,686)	-1.21%
Milan	302,579,830	(54,484,695)	-15.26%	273,322,524	(25,849,987)	-8.64%
Napoleon	344,715	9,610	2.87%	128,740	5,300	4.29%
Northville	26,577,900	(2,302,050)	-7.97%	22,873,043	(841,871)	-3.55%
Pinckney	35,520,000	(3,361,273)	-8.64%	26,653,174	407,915	1.55%
Plymouth Canton	172,195,350	(11,222,052)	-6.12%	147,167,495	(791,081)	-0.53%
Saline	1,715,842,850	(160,543,362)	-8.56%	1,582,246,181	(88,139,979)	-5.28%
South Lyon	319,412,800	(32,397,893)	-9.21%	270,372,659	(5,780,695)	-2.09%
Stockbridge	30,532,500	(1,986,550)	-6.11%	24,461,007	584,955	2.45%
Van Buren	221,315,300	(29,802,100)	-11.87%	203,138,186	(18,249,049)	-8.24%
Whitmore Lake	302,237,062	(38,428,838)	-11.28%	259,672,382	(16,668,243)	-6.03%
Willow Run	467,940,410	(65,548,600)	-12.29%	413,710,877	(25,178,608)	-5.74%
Ypsilanti	1,124,657,406	(133,879,400)	-10.64%	1,008,141,907	(40,602,479)	-3.87%
<b>COMMUNITY COLLEGES</b>						
Oakland	284,950,700	(29,652,155)	-9.43%	241,299,365	(5,598,606)	-2.27%
Schoolcraft	90,551,070	(7,522,640)	-7.67%	78,632,252	(1,879,594)	-2.33%
Washtenaw	17,153,995,490	(1,198,354,808)	-6.53%	14,992,190,008	(330,488,976)	-2.16%
<b>INTERMEDIATE SCHOOLS</b>						
Igham	30,532,500	(1,986,550)	-6.11%	24,461,007	584,955	2.45%
Jackson	21,090,115	(1,265,555)	-5.66%	13,632,432	328,715	2.47%
Lenawee	70,426,431	(1,190,755)	-1.66%	60,805,831	506,446	0.84%
Livingston	35,520,000	(3,361,273)	-8.64%	26,653,174	407,915	1.55%
Oakland	319,412,800	(32,397,893)	-9.21%	270,372,659	(5,780,695)	-2.09%
Washtenaw	16,632,426,864	(1,152,001,375)	-6.48%	14,543,017,798	(314,132,511)	-2.11%
Wayne	420,088,550	(43,326,202)	-9.35%	373,178,724	(19,882,001)	-5.06%

# 2009 EQUALIZED and TENTATIVE TAXABLE VALUES

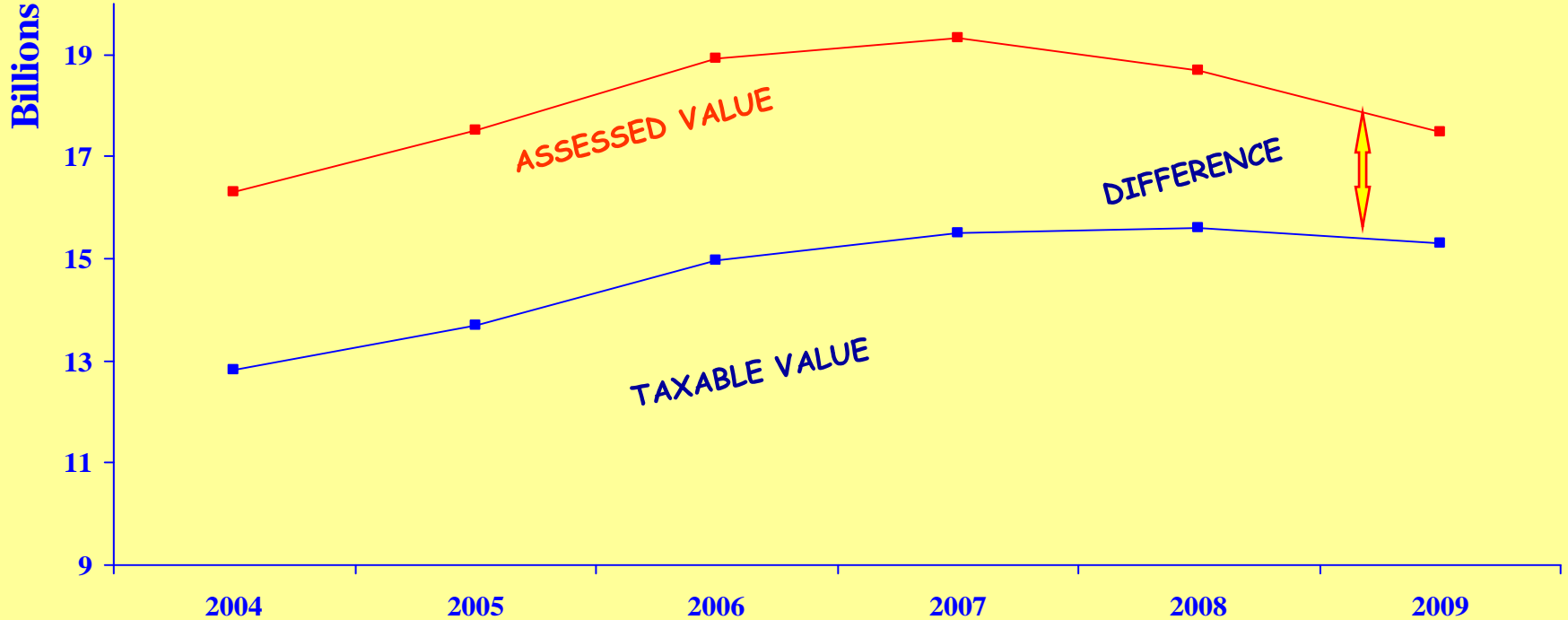
## Continued

Jurisdiction	COUNTY EQUALIZED			TAXABLE		
	2009 CEV	Difference (2009 - 2008)	% of Change	2009 TAXABLE	Difference (2009 - 2008)	% of Change
<b>VILLAGES</b>						
Barton Hills	59,232,330	(2,137,850)	-3.48%	52,421,629	(163,109)	-0.31%
Dexter	234,218,600	(16,730,400)	-6.67%	208,860,238	(6,079,615)	-2.83%
Manchester	75,350,600	(7,345,000)	-8.88%	71,274,603	(3,287,114)	-4.41%
<b>AUTHORITIES</b>						
A. A. T. A.	5,876,316,600	(200,851,900)	-3.31%	4,950,611,778	52,284,321	1.07%
H. C. M. A.	17,529,497,260	(1,235,529,603)	-6.58%	15,312,121,625	(337,967,176)	-2.16%
Y. C. U. A.	2,100,714,918	(287,408,088)	-12.03%	1,934,539,350	(139,547,030)	-6.73%
Chelsea City - DDA	26,149,100	(1,695,100)	-6.09%	22,686,011	51,449	0.23%
Milan City - DDA	5,607,990	(236,660)	-4.05%	4,564,381	35,467	0.78%
Ypsilanti City - DDA	30,973,700	(6,107,300)	-16.47%	25,616,385	(204,476)	-0.79%
<b>LIBRARIES</b>						
Ann Arbor District	9,173,409,604	(356,026,363)	-3.74%	7,945,379,786	5,777,694	0.07%
Chelsea District	975,415,297	(88,686,585)	-8.33%	830,559,463	(18,619,231)	-2.19%
Dexter District	1,185,149,131	(165,903,134)	-12.28%	1,081,945,882	(22,037,103)	-2.00%
Manchester District	440,111,625	(32,578,063)	-6.89%	351,228,422	(5,254,149)	-1.47%
Milan Public	114,785,080	(24,056,995)	-17.33%	108,253,709	(10,869,095)	-9.12%
Salem South Lyon District	1,578,334,050	(298,052,162)	-15.88%	337,797,560	(6,459,120)	-1.88%
Saline District	395,312,650	(32,733,635)	-7.65%	1,582,246,181	(88,139,979)	-5.28%
Ypsilanti District	2,485,412,016	(314,333,260)	-11.23%	2,264,181,094	(144,701,644)	-6.01%

# S.E.V./TAXABLE

	<b>2009 S.E.V.</b>	<b>2009 Taxable</b>	<b>Difference</b>	<b>Percentage of Difference</b>
<b>Agricultural</b>	<b>485,121,774</b>	<b>230,830,555</b>	<b>254,291,219</b>	<b>52.42%</b>
<b>Commercial</b>	<b>3,692,629,546</b>	<b>2,916,835,240</b>	<b>775,794,306</b>	<b>21.01%</b>
<b>Industrial</b>	<b>834,222,090</b>	<b>771,021,148</b>	<b>63,200,942</b>	<b>7.58%</b>
<b>Residential</b>	<b>11,260,432,454</b>	<b>10,193,336,303</b>	<b>1,067,096,151</b>	<b>9.48%</b>
<b>Developmental</b>	<b>93,128,800</b>	<b>40,604,074</b>	<b>52,524,726</b>	<b>56.40%</b>
<b>Total Real</b>	<b>16,365,534,664</b>	<b>14,152,627,320</b>	<b>2,212,907,344</b>	<b>13.52%</b>
<b>Personal</b>	<b>1,163,962,596</b>	<b>1,159,494,305</b>	<b>4,468,291</b>	<b>0.38%</b>
<b>Total Real &amp; Personal</b>	<b>17,529,497,260</b>	<b>15,312,121,625</b>	<b>2,217,375,635</b>	<b>12.65%</b>

# CEV & TAXABLE



Year	2004	2005	2006	2007	2008	2009
<b>COUNTY EQUALIZED VALUE</b>	16,314,985,717	17,534,623,609	18,545,553,160	19,330,951,897	18,765,026,863	17,529,497,260
<b>TOTAL TAXABLE</b>	12,821,032,767	13,693,361,327	14,629,742,407	15,510,438,244	15,650,088,801	15,312,121,625
<b>DIFFERENCE C.E.V./TAXABLE</b>	3,493,952,950	3,841,262,282	3,915,810,753	3,820,513,653	3,114,938,062	2,217,375,635
<b>PERCENTAGE DIFFERENCE C.E.V./TAXABLE</b>	-21.42%	-21.91%	-21.11%	-19.76%	-16.60%	-12.65%

# 1959 – 2009 EQUALIZED VALUES

Year	Total SEV	Total Taxable
1959	562,333,088	
1960	571,892,750	
1961	657,380,058	
1962	668,421,000	
1963	678,255,000	
1964	691,648,000	
1965	733,836,400	
1966	781,373,097	
1967	866,720,254	
1968	954,613,294	
1969	1,071,980,429	
1970	1,210,113,881	
1971	1,311,645,362	
1972	1,427,515,960	
1973	1,559,616,348	
1974	1,749,151,568	
1975	1,918,248,701	
1976	1,817,230,348	
1977	1,951,499,413	
1978	2,109,069,777	
1979	2,351,348,527	
1980	2,730,410,472	
1981	3,106,482,982	
1982	3,193,708,272	
1983	3,318,295,039	

Year	Total SEV	Total Taxable
1984	3,371,409,647	
1985	3,466,707,417	
1986	3,580,781,045	
1987	3,810,766,536	
1988	4,229,977,221	
1989	4,750,077,125	
1990	5,390,268,390	
1991	5,882,226,696	
1992	5,990,899,608	
1993	6,456,162,804	
1994	6,717,463,432	
1995	7,063,561,166	6,991,654,122
1996	7,588,824,479	7,417,538,423
1997	8,222,788,510	7,887,194,490
1998	8,981,072,796	8,461,897,840
1999	9,955,398,867	9,077,146,725
2000	10,951,329,363	9,659,379,194
2001	12,191,018,138	10,449,795,056
2002	13,702,101,826	11,345,352,437
2003	15,045,690,552	11,987,681,623
2004	16,314,985,717	12,821,032,767
2005	17,534,623,609	13,693,361,327
2006	18,545,553,160	14,629,742,407
2007	19,330,951,897	15,510,438,244
2008	18,805,068,976	15,650,088,801
2009	17,529,497,260	15,312,121,625

# 51 YEARS OF WASHTENAW COUNTY EQUALIZED VALUES

