

## 2013 JACKSON COUNTY TENTATIVE RATIOS AND FACTORS

SEC 211.34a(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 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 RECOMMENDED RATIOS AND ESTIMATED MULTIPLIERS PERTAINING TO THEIR JURISDICTION. THE TENTATIVE EQUALIZATION RATIOS AND MULTIPLYING FIGURES SHALL NOT PREJUDICETH THE EQUALIZATION PROCEDURES OR THE COUNTY BOARD OF COMMISSIONERS OR THE STATE TAX COMMISSION.

Governmental Unit	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		DEVELOPMENTAL		PERSONAL	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
<b>Blackman</b>	54.68%	0.9144	53.43%	0.9358	50.43%	0.9915	49.02%	1.0200	46.74%	1.0697	49.74%	1.0052
<b>Columbia</b>	47.62%	1.0500	46.15%	1.0834	53.09%	0.9418	48.74%	1.0259	47.42%	1.0544	50.00%	1.0000
<b>Concord</b>	47.43%	1.0542	50.40%	0.9921	43.22%	1.1569	47.04%	1.0629	NA		50.00%	1.0000
<b>Grass Lake</b>	59.27%	0.8436	52.17%	0.9584	56.60%	0.8834	49.43%	1.0115	NA		49.98%	1.0004
<b>Hanover</b>	46.12%	1.0841	45.21%	1.1060	45.50%	1.0989	48.82%	1.0242	NA		50.00%	1.0000
<b>Henrietta</b>	48.50%	1.0309	49.89%	1.0022	41.61%	1.2016	49.79%	1.0042	NA		50.00%	1.0000
<b>Leoni</b>	47.29%	1.0573	51.50%	0.9709	48.27%	1.0358	46.70%	1.0707	NA		49.95%	1.0010
<b>Liberty</b>	54.37%	0.9196	48.97%	1.0210	47.67%	1.0489	49.30%	1.0142	NA		50.00%	1.0000
<b>Napoleon</b>	49.26%	1.0150	47.67%	1.0489	46.14%	1.0837	51.86%	0.9641	NA		50.00%	1.0000
<b>Norvell</b>	50.77%	0.9848	59.57%	0.8393	42.45%	1.1779	52.57%	0.9511	NA		50.00%	1.0000
<b>Parma</b>	52.94%	0.9445	54.79%	0.9126	46.33%	1.0792	51.14%	0.9777	65.82%	0.7596	50.00%	1.0000
<b>Pulaksi</b>	48.69%	1.0269	53.39%	0.9365	46.96%	1.0647	52.36%	0.9549	NA		50.00%	1.0000
<b>Rives</b>	50.03%	0.9994	43.96%	1.1374	52.78%	0.9473	48.50%	1.0309	NA		49.65%	1.0070
<b>Sandstone</b>	49.53%	1.0095	48.42%	1.0326	46.25%	1.0811	47.27%	1.0578	NA		50.00%	1.0000
<b>Spring Arbor</b>	50.01%	0.9998	48.70%	1.0267	47.88%	1.0443	52.95%	0.9443	NA		50.00%	1.0000
<b>Springport</b>	48.52%	1.0305	51.23%	0.9760	47.30%	1.0571	51.08%	0.9789	NA		50.00%	1.0000
<b>Summit</b>	53.46%	0.9353	49.62%	1.0077	54.71%	0.9139	50.16%	0.9968	55.26%	0.9048	50.00%	1.0000
<b>Tompkins</b>	48.03%	1.0410	46.59%	1.0732	47.49%	1.0529	47.25%	1.0582	NA		49.98%	1.0004
<b>Waterloo</b>	50.27%	0.9946	51.86%	0.9641	44.67%	1.1193	50.18%	0.9964	NA		50.00%	1.0000
<b>City of Jackson</b>	NA		52.44%	0.9535	50.24%	0.9952	52.35%	0.9551	NA		50.00%	1.0000

Tentative ratios & factors are published in compliance with M.C.L. 211.34(a). These figures apply to Assessed Valuations only.  
 Taxable Value is equal to the lessor of the Capped Value or the Assessed Value  
 Capped Value is calculated using the IRM annually. The 2013 Inflation Rate Multiplier is 1.024 or (2.40%).  
 March Board of Review public sessions will begin the week of March 11, 2013.

Ruth A. Scott, MAAO, Director  
 Jackson County Equalization Department