

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building

Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

WARD G. DEXEL

LEROY J. NELSON

ROBERT O. VANDERMARK

DATE: February 1, 1985

TO: Assessing Officers and
Users of Assessor's Manual

FROM: State Tax Commission

Attached are the 1985 Cost Base Modifiers for the Michigan Assessor's Manual.

RESCINDED

1985 COST BASE MODIFIERS (DECEMBER 31, 1984)

Location	Residential		Skin Clad			Steel Frame		Reinforced Concrete Frame		Wood Frame	
	Siding or Stucco	Veneer	Agricultural	Steel Frame	Wood Frame	A*	B*	A*	B*	A*	B*
DISTRICT 1	2.21	2.24	2.18	2.14	2.28	2.18	2.18	2.24	2.19	2.40	2.19
Baraga											
Dickinson											
Gogebic											
Houghton											
Iron											
Keweenaw											
Marquette											
Ontonagon											
DISTRICT 2	2.24	2.27	2.21	2.14	2.28	2.19	2.18	2.24	2.19	2.39	2.21
Alger											
Chippewa											
Delta											
Luce											
Mackinac											
Menominee											
Schoolcraft											
DISTRICT 3	2.17	2.17	2.15	2.14	2.27	2.15	2.10	2.17	2.14	2.27	2.14
Antrim											
Benzie											
Charlevoix											
Grand Traverse											
Kalkaska											
Lake											
Leelanau											
Manistee											
Missaukee											
Osceola											
Wexford											
DISTRICT 4	2.17	2.17	2.17	2.27	2.29	2.21	2.14	2.18	2.15	2.27	2.14
Alcona											
Alpena											
Cheboygan											
Crawford											
Emmet											
Iosco											
Montmorency											
Ogemaw											
Oscoda											
Otsego											
Presque Isle											
Common											

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DISTRICT 5 Mason Muskegon Oceana	2.19	2.24	2.19	2.18	2.27	2.24	2.19	2.28	2.24	2.33	2.21
DISTRICT 6 Bay Isabella Midland	2.35	2.40	2.35	2.30	2.40	2.35	2.35	2.40	2.39	2.44	2.34
Arenac Clare Gladwin	2.17	2.17	2.17	2.27	2.29	2.21	2.14	2.18	2.15	2.27	2.14
DISTRICT 7 Gratiot Kent Mecosta Montcalm Newaygo Ottawa	2.19	2.19	2.18	2.17	2.24	2.18	2.17	2.19	2.21	2.33	2.19
DISTRICT 8 Genesee Livingston	2.40	2.44	2.39	2.34	2.40	2.39	2.39	2.44	2.43	2.49	2.40
Ionia	2.28	2.30	2.24	2.18	2.33	2.27	2.27	2.30	2.29	2.39	2.29
Shiawassee Clinton Ingham	2.35	2.36	2.33	2.30	2.34	2.35	2.33	2.39	2.36	2.46	2.35
DISTRICT 9 Huron Lapeer Saginaw Sanilac Tuscola	2.35	2.36	2.36	2.30	2.39	2.36	2.35	2.40	2.40	2.44	2.35

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DISTRICT 10 Allegan Berrien Cass Kalamazoo St. Joseph Van Buren	2.24	2.28	2.24	2.18	2.27	2.24	2.27	2.33	2.28	2.40	2.29
DISTRICT 11 Barry Branch Calhoun Hillsdale Jackson	2.28	2.30	2.24	2.18	2.33	2.27	2.27	2.30	2.29	2.39	2.29
Eaton	2.35	2.36	2.33	2.30	2.34	2.35	2.33	2.39	2.36	2.46	2.35
DISTRICT 12 Lawee Monroe Washtenaw	2.47	2.48	2.46	2.33	2.46	2.43	2.46	2.49	2.48	2.54	2.48
DISTRICT 13 Macomb Oakland St. Clair	2.50	2.53	2.54	2.34	2.50	2.48	2.49	2.61	2.56	2.62	2.53
DISTRICT 14 Wayne	2.49	2.55	2.50	2.40	2.49	2.48	2.50	2.61	2.61	2.71	2.56

A* - Applicable to factories, warehouses and similar occupancies where interior finish is less important and building service systems are just adequate for operations.

B* - Applicable to office buildings, hospital buildings and similar occupancies with substantial amount of interior finish and a complete line of building service systems.