Bulletin No. 5
March 4, 1986
Cost Base Modifiers
Assessors Manual
Chapter XIV

STATE OF MICHIGAN

JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

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RESCINDED

DATE: March 4, 1986

TO: Assessing Officers and
Users of Assessor's Manual

FROM: State Tax Commission

Attached are the 1986 Cost Base Modifiers for the Michigan Assessor's Manual.

1986 COST BASE MODIFIERS (DECEMBER 31, 1985)

Location	Residential		Skin Clad								
	Siding or Stucco	Veneer	Agricultural	Steel Frame	Wood Frame	Steel Frame		Reinforced Concrete Frame		Wood Frame	
						A*	B*	A*	B*	A*	B*
DISTRICT 1 Baraga Dickinson Gogebic Houghton Iron Keweenaw Marquette Ontonagon	2.24	2.27	2.21	2.17	2.31	2.21	2.21	2.27	2.22	2.43	2.22
DISTRICT 2 Alger Chippewa Delta Luce Mackinac Menominee Schoolcraft	2.27	2.30	2.24	2.17	2.31	2.22	2.21	2.27	2.22	2.42	2.24
DISTRICT 3 Antrim Benzie Charlevoix Gr. Traverse Kalkaska Lake Leelanau Manistee Missaukee Osceola Wexford	2.20	2.20	2.18	2.17	2.30	2.18	2.13	2.20	2.17	2.30	2.17
DISTRICT 4 Alcona Alpena Cheboygan Crawford Emmet Iosco Montmorency Ogemaw Oscoda Otsego Presque Isle Roscommon	2.20	2.20	2.20	2.30	2.32	2.24	2.17	2.21	2.18	2.30	2.17

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1986 COST BASE MODIFIERS (DECEMBER 31, 1985)

Location	Residential		Skin Clad									
	Siding or Stucco	Veneer	Agricultural	Steel Frame	Wood Frame	Steel Frame A*	Steel Frame B*	Reinforced Concrete Frame A*	Reinforced Concrete Frame B*	Wood Frame A*	Wood Frame B*
DISTRICT 5 Mason Muskegon Oceana	2.22	2.27	2.22	2.21	2.30	2.27	2.22	2.31	2.27	2.36	2.24
DISTRICT 6 Bay Isabella Midland	2.38	2.43	2.38	2.33	2.43	2.38	2.38	2.43	2.42	2.47	2.37
Arenac Clare Gladwin	2.20	2.20	2.20	2.30	2.32	2.24	2.17	2.21	2.18	2.30	2.17
DISTRICT 7 Gratiot Kent Mecosta Montcalm Newaygo Ottawa	2.22	2.22	2.21	2.20	2.27	2.21	2.20	2.22	2.24	2.36	2.22
DISTRICT 8 Genesee Livingston	2.43	2.47	2.42	2.37	2.43	2.42	2.42	2.47	2.46	2.52	2.43
Ionia	2.31	2.33	2.27	2.21	2.36	2.30	2.30	2.33	2.32	2.42	2.32
Shiawassee Clinton Ingham	2.38	2.39	2.36	2.33	2.37	2.38	2.36	2.42	2.39	2.49	2.38
DISTRICT 9 Huron Lapeer Saginaw Sanilac Tuscola	2.38	2.39	2.39	2.33	2.42	2.39	2.38	2.43	2.43	2.47	2.38

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Location	Residential		Skin Clad									
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						A*	B*	A*	B*	A*	B*
DISTRICT 10 Allegan Berrien Cass Kalamazoo St. Joseph Van Buren	2.27	2.31	2.27	2.21	2.30	2.27	2.30	2.36	2.31	2.43	2.32
DISTRICT 11 Barry Branch Calhoun Hillsdale Jackson	2.31	2.33	2.27	2.21	2.36	2.30	2.30	2.33	2.32	2.42	2.32
Eaton	2.38	2.41	2.36	2.33	2.37	2.38	2.36	2.42	2.39	2.49	2.38
DISTRICT 12 Lenawee Monroe Washtenaw	2.50	2.51	2.49	2.36	2.49	2.46	2.49	2.52	2.51	2.57	2.51
DISTRICT 13 Macomb Oakland St. Clair	2.53	2.56	2.57	2.37	2.53	2.51	2.52	2.64	2.59	2.65	2.56
DISTRICT 14 Wayne	2.52	2.58	2.53	2.43	2.52	2.51	2.53	2.64	2.64	2.75	2.59

RESCINDED

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.