BULLETIN NO. 2
FEBRUARY 24, 1987
MANUAL UPDATES
NEW ASSESSOR'S MANUAL

STATE OF MICHIGAN

JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

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RESCINDED

DATE: February 24, 1987

TO: Assessing Officers and
Users of Assessor's Manual

FROM: State Tax Commission

Attached are the 1987 updates for the new (1986) Michigan Assessor's Manual. Page number 233 labeled "1987 County Multipliers" is to be inserted behind the "County Multipliers" tab of Volume I. The remaining sheets are to be inserted in Volume II behind the tabs labeled "Equipment Index, Comparative Cost Multipliers", and "Architect's Fee, County Multipliers."

Also enclosed is a copy of the September 2, 1986 letter by the State Tax Commission which includes an order blank for the new Assessor's Manual. Those assessing officers who have not yet ordered the new manual can use this blank for their order.

Attachments

DONE

1987 COST BASE MODIFIERS (DECEMBER 31, 1986)

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	2.25	2.28	2.22	2.18	2.32	2.22	2.22	2.28	2.23	2.45	2.23
DISTRICT 2 Alger Chippewa Delta Luce Mackinac Menominee Schoolcraft	2.28	2.31	2.25	2.18	2.32	2.23	2.22	2.28	2.23	2.44	2.25
DISTRICT 3 Antrim Benzie Charlevoix Gr. Traverse Kalkaska Lake Leelanau Manistee Missaukee Osceola Wexford	2.21	2.21	2.19	2.18	2.31	2.19	2.14	2.21	2.18	2.31	2.18
DISTRICT 4 Alcona Alpena Cheboygan Crawford Emmet Iosco Montmorency Ogemaw Oscoda Otsego Presque Isle Roscommon	2.21	2.21	2.21	2.31	2.33	2.25	2.18	2.22	2.19	2.31	2.18

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1987 COST BASE MODIFIERS (DECEMBER 31, 1986)

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*	Frame A*	Frame B*
DISTRICT 5 Mason Muskegon Oceana	2.23	2.28	2.23	2.22	2.31	2.28	2.23	2.32	2.28	2.38	2.25
DISTRICT 6 Bay Isabella Midland	2.40	2.45	2.40	2.34	2.45	2.40	2.40	2.45	2.44	2.49	2.39
Arenac Clare Gladwin	2.21	2.21	2.21	2.31	2.33	2.25	2.18	2.22	2.19	2.31	2.18
DISTRICT 7 Gratiot Kent Mecosta Montcalm Newaygo Ottawa	2.23	2.23	2.22	2.21	2.28	2.22	2.21	2.23	2.25	2.38	2.23
DISTRICT 8 Genesee Livingston	2.45	2.49	2.44	2.39	2.45	2.44	2.44	2.49	2.48	2.54	2.45
Ionia	2.32	2.34	2.28	2.22	2.38	2.31	2.31	2.34	2.33	2.43	2.33
Shiawassee Clinton Ingham	2.40	2.41	2.38	2.34	2.39	2.40	2.38	2.44	2.41	2.51	2.40
DISTRICT 9 Huron Lapeer Saginaw Sanilac Tuscola	2.40	2.41	2.41	2.34	2.44	2.41	2.40	2.45	2.45	2.49	2.40

RESCINDED

1987 COST BASE MODIFIERS (DECEMBER 31, 1986)

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 10 Allegan Berrien Cass Kalamazoo St. Joseph Van Buren	2.28	2.32	2.28	2.22	2.31	2.28	2.31	2.38	2.32	2.45	2.33
DISTRICT 11 Barry Branch Calhoun Hillsdale Jackson	2.32	2.34	2.28	2.22	2.38	2.31	2.31	2.34	2.33	2.44	2.33
Eaton	2.40	2.43	2.38	2.34	2.39	2.40	2.38	2.44	2.41	2.51	2.40
DISTRICT 12 Lenawee Monroe Washtenaw	2.52	2.53	2.51	2.38	2.51	2.48	2.51	2.54	2.53	2.59	2.53
DISTRICT 13 Macomb Oakland St. Clair	2.55	2.58	2.59	2.39	2.55	2.53	2.54	2.66	2.61	2.67	2.58
DISTRICT 14 Wayne	2.54	2.60	2.55	2.45	2.54	2.53	2.55	2.66	2.66	2.77	2.61

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.