
Michigan Cities and Michigan Cannot Thrive Without Major Changes in Our System of Financing Local Governments

Policy Brief

Robert Kleine, Interim Director

Mary Schulz, Associate Director

Center for Local Government Finance and Policy

Michigan State University Extension

May, 2018

The Michigan State University Extension Center for Local Government Finance and Policy is dedicated to applied research and outreach education that contributes to a Michigan where local governments thrive fiscally and economically, providing crucial public services in a transparent and civically engaged manner.

With funding from MSU Extension, the Center works directly with communities to improve their fiscal health. The Center brings the experience and expertise of municipal finance professionals in both MSU Extension and MSU's Department of Agricultural, Food, and Resource Economics together to deliver the latest applied research, tools and best practices to Michigan communities.

MSUE Center for Local Government Finance and Policy Staff

Robert Kleine, Interim Director

Mary Schulz, Associate Director

Samantha Zinnes, MSU Law Fellow

Rosa Soliz-McKelvey, Communications and Logistics Associate

Advisory Council members

John Elsinga, Manager, Delhi Charter Township

George Lahanas, Manager, City of East Lansing

Robert Showers, Chairperson, Clinton County Board of Commissioners

Janice Beecher, Director, MSU Institute of Public Utilities

David Ivan, Director, MSU Extension Greening Michigan Institute

Arnold Weinfeld, Associate Director, Institute for Public Policy and Social Research

Michigan State University

Justin S. Morrill Hall of Agriculture

446 W. Circle Drive, Room 86

East Lansing, MI 48834-1039

Phone: 517.355.2160

Web: thrivelocal.msue.msu.edu

Bridge Magazine recently (May 10) published an article titled, *Property values roar back in Michigan, but many communities left behind*. The article pointed out that while property values (State Equalized Value (SEV) also known as assessed value, is 50% of market value) are increasing at a relatively healthy rate, taxable values (TV) which represents the annual limit on assessed value are lagging behind. This difference is because the constitution (Article 9, Section 3) limits the increase in TV (existing property) to 5% or the rate of inflation, whichever is less. As a result, SEV increased 19% from 2012 (low point for TV) to 2017, while TV increased only 6.2%. The rate of inflation for that period was 6.7%. TV has been increasing at less than the rate of inflation, and there is an additional restriction on the amount of property taxes local units can collect. Article 9, Section 31 of the constitution requires millage rates be rolled back if property tax values increase faster than the rate of inflation. This insures that for many cities property tax collections will increase less than the rate of inflation.

The article points out that many cities have not benefitted from the overall recovery in property values. This is particularly true of older core cities and mature suburban cities as the only way TV can keep up with inflation is if there are new property developments, and in many older cities, there is little room for growth. Our view is that the situation for most cities is even worse than portrayed in the article.

The Bridge article looks at the change in TV from 2014 to 2017. Taxable value for cities increased only 1.8% compared to a 5% increase for statewide TV. During that period, 117 cities lost TV and 27 of those cities suffered double-digit declines. Only 90 cities (32% of 280 cities) recorded an increase in excess of the rate of inflation (4.4%). Twenty-six cities recorded an increase of 10% or more. (See Exhibit 1). Also included in Exhibit 1 is the percent change in property values from 2012 to 2017. This comparison is included because TV hit its low point in 2012. From 2012 to 2017, the TV for all cities increased only 0.4% compared with a 1.8% increase from 2014 to 2017. This occurred because many cities continued to lose TV from 2012 to 2014. During the period, 145 cities lost TV compared with 117 that lost TV from 2014 to 2017.

Townships did considerably better, as TV increased 6.9% from 2014 to 2017. This is largely because townships have more space for new development and lower tax rates. Villages did worse than cities, as TV was unchanged during the period.

A Longer Term Perspective

To understand the real magnitude of the problem we should look at another time period, 2008 to 2017. TV peaked in 2008 and bottomed out in 2012. Despite the recent growth, total TV is still 7.6% below the 2008 peak; adjusted for inflation the decline is about 20%. (SEV is 8.3% below its 2007 peak).

The situation is much worse for cities. The TV of Michigan cities fell 18% from 2008 to 2017. There are 88 cities whose 2017 TV is 20% or more below the 2008 level. Of Michigan's 280 cities, 218 have lower TV in 2017 than in 2008. In only 16 cities did TV grow faster than the rate of inflation (13.8%). (See Exhibit 2). Five cities lost more than half their TV from 2008-2017, Ecorse (60.9%), Flint (56.5%), Luna Pier (55.2%), Pontiac (53.4%), and Harper Woods (50.9%).

It will be many years before TV in many of the cities returns to the actual 2008 level, and adjusted for inflation TV will never return to the 2008 level. For example, If Pontiac's TV increases at an annual rate of 1.5% (which is optimistic, as the annual growth rate the last three years is only 0.7%), it will take until 2061 for TV to return to the 2008 level. Assuming an inflation rate of 2% annually, 2061 dollars will buy about 1/3 as much as 2008 dollars.

The TV for townships in 2017 was only 0.3% below the 2008 level, while villages performed similar to cities, losing 17.2% of their TV.

Importance of Taxable Value Per Capita

In a study the Center released last year (*Service Solvency: An Analysis of the Ability of Michigan Cities to Provide an Adequate Level of Public Services*, April 2017) we pointed out that cities with much below \$20,000 in TV per capita would struggle financially. As shown in Exhibit 3, there were 67 cities with TV per capita below \$20,000 per capita in 2008 and 89 cities in 2017. TV per capita declined in 211 of the 280 cities from 2008 to 2017. In only 25 cities did the

increase exceed the rate of inflation (13.8% over this period). This occurred because while the population of cities fell only 2.3%, TV declined 18%. This is one reason it is important to look at TV per capita as well as total TV. If TV increases, say, 4%, it may look as if the cities fiscal situation is improving, but if their population increased 8%, they will have fewer resources to provide services to their current population.

There is a strong correlation between population size and the decline in TV per capita from 2008 to 2017. As shown in Exhibit 4, the average decline in the largest cities (50,000+) was 24.1% (unweighted) and none of the cities recorded an increase in TV. The average decline for the smallest cities was only 5% (unweighted), and 47 cities managed an increase, about 35% of the cities in that population group. The average unweighted decline for all cities was 10.4% compared with an overall weighted decline of 18%, due to the larger declines in the bigger cities.

Policy Implications

The increase in the number of cities with TV per capita below \$20,000 is a clear indication that an increasing number of cities are likely to experience financial problems in the future, particularly the next time there is a recession. One way to address this problem, as we recommended in our 2017 report, is to add to the state revenue sharing formula a provision for both statutory and constitutional payments to ensure that every city has an equivalent property tax base of at least \$17,500, and preferably \$20,000 per capita. For example, the payment could be \$20,000 less actual TV per capita x 20 mills, less the amount that would be raised if they levied the maximum Headlee adjusted tax rate (1978 amendment to constitution).

For example, Benton Harbor has TV per capita of \$ 12,894 and levies a millage rate of 25.31 mills. Their additional revenue sharing payment would be \$7,106 ($\$20,000 - \$12,894$) x 20 mills, or \$142 per capita. (2015 data).

A second example is Big Rapids, which has per capita TV of \$14,759 but levies only 15.83 mills. If we assume their tax limit under Headlee is 19 mills, their additional revenue sharing payment would be \$82.96 per capita. This additional payment is calculated: $\$5,241$ (minimum TV per capita of \$20,000 – current TV per capita \$14,759) x 19 mills ($\$19/\1000), or \$99.57 per capita. However, Big Rapids is not levying its maximum allowable mills of 19; therefore, that difference will be subtracted from its additional payment, \$99.57 minus \$16.61 ($\$5,241 \times 3.17$ mills). These payments would allow cities to lower property tax rates and/ or increase the level of services, to become more competitive.

The Michigan Treasurer along with the State Budget Director, Senate Fiscal Agency Director and House Fiscal Agency Director reached consensus on state revenue projection estimates (May 16). “Today’s agreement is another indication of the continued progress of the Michigan economy. Revenues are up because unemployment is down and incomes are rising,” State Treasurer Nick Khouri said. “The policies of the last seven years have created a framework for economic growth, budget surpluses and paying down long-term debt. Michiganders should feel good about the direction the state is headed.” This is great news for state revenue projections. However, local government finances are primarily driven by property value growth and state revenue payments. With state support to local governments (excluding school district aid) decreasing from 32% of state spending in 1994 (pre constitutional amendment discussed above) to 16% in 2016, local governments are getting a significantly smaller share of the state’s growing revenues. One thing Michiganders can count on is that our state will never reach its full potential if we continue policies that starve our cities.

Exhibit 1: Taxable Value, Percent Change, 2014-2017 and 2012-2017, Michigan Cities

	2012	2014	2017	% Change, 2014-2017	% Change, 2012-2017
Ecorse	\$222,495,814	\$213,177,416	\$108,716,260	-49.0%	-51.1%
Luna Pier	\$87,821,062	\$47,026,523	\$46,025,114	-2.1%	-47.6%
Inkster	\$313,927,684	\$257,112,969	\$195,900,059	-23.8%	-37.6%
River Rouge	\$317,712,797	\$320,258,636	\$198,317,139	-38.1%	-37.6%
Harbor Beach	\$70,995,867	\$64,299,338	\$46,752,141	-27.3%	-34.1%
Detroit	\$8,447,370,400	\$7,313,421,377	\$6,038,052,029	-17.4%	-28.5%
Litchfield	\$44,804,200	\$49,933,472	\$32,038,944	-35.8%	-28.5%
Muskegon Heights	\$122,503,689	\$111,313,167	\$90,098,519	-19.1%	-26.5%
Albion	\$108,146,715	\$94,452,384	\$80,485,006	-14.8%	-25.6%
Flint	\$942,226,522	\$754,826,072	\$714,582,817	-5.3%	-24.2%
Highland Park	\$147,875,388	\$149,610,494	\$114,743,502	-23.3%	-22.4%
Morenci	\$47,792,138	\$36,013,016	\$37,122,714	3.1%	-22.3%
Evart	\$39,213,894	\$38,043,816	\$30,573,891	-19.6%	-22.0%
Reed City	\$47,641,321	\$45,927,237	\$37,641,569	-18.0%	-21.0%
Manistique	\$68,200,990	\$62,117,721	\$54,456,321	-12.3%	-20.2%
Croswell	\$43,650,923	\$40,544,874	\$34,876,958	-14.0%	-20.1%
Au Gres	\$34,686,128	\$30,794,294	\$27,755,962	-9.9%	-20.0%
Allegan	\$159,835,272	\$155,271,254	\$128,380,675	-17.3%	-19.7%
Whitehall	\$129,149,599	\$131,741,440	\$104,371,169	-20.8%	-19.2%
Ovid	\$39,029,220	\$38,074,640	\$31,610,708	-17.0%	-19.0%
Bronson	\$36,973,013	\$34,806,286	\$29,992,339	-13.8%	-18.9%
Hart	\$57,166,256	\$53,311,137	\$46,710,551	-12.4%	-18.3%
Center Line	\$172,257,468	\$154,191,888	\$142,283,460	-7.7%	-17.4%
Battle Creek	\$1,440,499,965	\$1,381,847,655	\$1,201,286,395	-13.1%	-16.6%
Flat Rock	\$337,844,513	\$303,405,218	\$283,149,978	-6.7%	-16.2%
Three Rivers	\$197,962,552	\$207,244,124	\$166,588,458	-19.6%	-15.8%
Harper Woods	\$244,597,221	\$216,878,868	\$207,212,843	-4.5%	-15.3%
Saginaw	\$542,029,556	\$497,268,417	\$459,595,604	-7.6%	-15.2%
Muskegon	\$655,252,112	\$592,781,896	\$558,213,402	-5.8%	-14.8%
Rose City	\$13,253,596	\$13,052,721	\$11,312,640	-13.3%	-14.6%
Beaverton	\$21,415,948	\$20,018,155	\$18,395,682	-8.1%	-14.1%
Hillsdale	\$143,171,539	\$131,931,584	\$123,105,538	-6.7%	-14.0%
East Jordan	\$62,752,329	\$60,600,063	\$54,209,238	-10.5%	-13.6%
Pontiac	\$791,583,260	\$670,939,280	\$686,237,450	2.3%	-13.3%
Marlette	\$38,123,133	\$37,104,174	\$33,159,322	-10.6%	-13.0%
Fremont	\$151,648,666	\$179,251,917	\$131,989,009	-26.4%	-13.0%
Ionia	\$111,880,424	\$106,334,615	\$97,496,700	-8.3%	-12.9%
Ithaca	\$72,574,553	\$61,619,405	\$63,420,064	2.9%	-12.6%
Greenville	\$249,325,851	\$223,051,100	\$218,870,158	-1.9%	-12.2%
Adrian	\$391,348,603	\$364,145,816	\$344,482,877	-5.4%	-12.0%
Hudson	\$47,428,864	\$46,946,238	\$41,909,178	-10.7%	-11.6%
Sandusky	\$60,853,480	\$57,215,999	\$53,798,416	-6.0%	-11.6%
Whittemore	\$5,319,690	\$4,987,546	\$4,709,763	-5.6%	-11.5%
Vassar	\$43,651,558	\$41,271,193	\$38,922,070	-5.7%	-10.8%
Standish	\$38,957,951	\$38,271,878	\$34,741,761	-9.2%	-10.8%
Mount Morris	\$30,814,980	\$27,243,437	\$27,557,432	1.2%	-10.6%
Eaton Rapids	\$125,026,429	\$121,108,621	\$111,843,631	-7.7%	-10.5%
Onaway	\$13,587,509	\$12,918,102	\$12,200,435	-5.6%	-10.2%

Exhibit 1: Taxable Value, Percent Change, 2014-2017 and 2012-2017, Michigan Cities (continued)

	2012	2014	2017	% Change, 2014-2017	% Change, 2012-2017
Lincoln Park	\$583,254,764	\$524,945,768	\$523,776,503	-0.2%	-10.2%
Wayne	\$372,937,758	\$341,882,664	\$335,780,241	-1.8%	-10.0%
Zilwaukee	\$44,738,426	\$42,869,024	\$40,293,658	-6.0%	-9.9%
Marine City	\$100,797,155	\$90,242,279	\$91,065,246	0.9%	-9.7%
Cadillac	\$247,489,780	\$243,347,960	\$224,328,384	-7.8%	-9.4%
Big Rapids	\$162,989,591	\$156,378,863	\$147,770,354	-5.5%	-9.3%
Parchment	\$45,478,360	\$44,148,858	\$41,245,998	-6.6%	-9.3%
Gladwin	\$66,045,170	\$59,523,487	\$59,945,211	0.7%	-9.2%
Imlay City	\$105,344,700	\$102,058,661	\$95,954,427	-6.0%	-8.9%
Coldwater	\$307,963,248	\$297,018,010	\$280,857,253	-5.4%	-8.8%
Watervliet	\$29,610,762	\$27,988,536	\$27,101,090	-3.2%	-8.5%
Iron River	\$55,753,793	\$53,795,594	\$51,143,661	-4.9%	-8.3%
Roosevelt Park	\$108,664,325	\$103,559,840	\$99,684,360	-3.7%	-8.3%
Sturgis	\$243,784,237	\$242,028,801	\$224,031,034	-7.4%	-8.1%
Jackson	\$642,428,545	\$607,235,756	\$590,875,184	-2.7%	-8.0%
Montague	\$82,352,736	\$89,373,793	\$75,809,507	-15.2%	-7.9%
Jonesville	\$51,947,674	\$50,305,390	\$47,894,040	-4.8%	-7.8%
Rogers City	\$73,864,787	\$75,447,276	\$68,360,768	-9.4%	-7.5%
Mcbain	\$21,021,334	\$21,036,385	\$19,468,673	-7.5%	-7.4%
Auburn Hills	\$1,669,896,835	\$1,588,494,440	\$1,547,115,934	-2.6%	-7.4%
Mount Clemens	\$337,809,107	\$324,588,259	\$313,102,982	-3.5%	-7.3%
Munising	\$65,816,802	\$64,624,892	\$61,047,806	-5.5%	-7.2%
Caro	\$103,270,746	\$94,685,776	\$95,921,186	1.3%	-7.1%
Port Huron	\$626,118,974	\$585,852,865	\$581,829,214	-0.7%	-7.1%
Leslie	\$37,831,317	\$35,961,407	\$35,161,340	-2.2%	-7.1%
Milan	\$165,543,241	\$153,051,237	\$154,029,904	0.6%	-7.0%
Bay City	\$564,036,739	\$529,775,267	\$525,242,541	-0.9%	-6.9%
Omer	\$5,102,702	\$5,412,553	\$4,760,583	-12.0%	-6.7%
Madison Heights	\$825,192,250	\$766,946,680	\$770,671,510	0.5%	-6.6%
Marshall	\$210,569,708	\$204,889,069	\$197,050,191	-3.8%	-6.4%
Grayling	\$50,476,429	\$48,151,764	\$47,267,838	-1.8%	-6.4%
Otsego	\$87,370,411	\$89,359,915	\$81,835,606	-8.4%	-6.3%
Romulus	\$925,601,369	\$866,549,599	\$867,144,649	0.1%	-6.3%
Saint Ignace	\$86,020,408	\$85,733,365	\$80,637,890	-5.9%	-6.3%
Fennville	\$22,611,415	\$22,454,002	\$21,209,668	-5.5%	-6.2%
Tawas City	\$57,984,004	\$56,909,181	\$54,415,285	-4.4%	-6.2%
Hazel Park	\$192,108,790	\$167,106,340	\$180,444,330	8.0%	-6.1%
Midland	\$2,201,777,715	\$2,332,816,968	\$2,074,062,031	-11.1%	-5.8%
Taylor	\$1,356,655,277	\$1,294,832,387	\$1,278,680,855	-1.2%	-5.7%
Dowagiac	\$88,060,787	\$86,485,802	\$83,016,583	-4.0%	-5.7%
White Cloud	\$18,248,666	\$16,845,949	\$17,225,373	2.3%	-5.6%
Charlotte	\$221,059,736	\$208,767,153	\$208,699,398	0.0%	-5.6%
Durand	\$66,118,571	\$63,526,439	\$62,470,107	-1.7%	-5.5%
Harrisville	\$16,874,645	\$16,024,747	\$15,944,820	-0.5%	-5.5%
Roseville	\$914,669,866	\$847,797,757	\$865,272,771	2.1%	-5.4%
Manistee	\$198,380,202	\$192,050,904	\$187,736,897	-2.2%	-5.4%
Woodhaven	\$492,480,265	\$482,360,217	\$466,084,878	-3.4%	-5.4%
Niles	\$197,469,184	\$195,742,724	\$187,023,786	-4.5%	-5.3%

Exhibit 1: Taxable Value, Percent Change, 2014-2017 and 2012-2017, Michigan Cities (continued)					
	2012	2014	2017	% Change, 2014-2017	% Change, 2012-2017
Norway	\$56,880,521	\$57,902,727	\$54,142,635	-6.5%	-4.8%
Essexville	\$76,066,513	\$73,615,239	\$72,547,433	-1.5%	-4.6%
Montrose	\$24,592,482	\$24,208,856	\$23,467,566	-3.1%	-4.6%
Olivet	\$16,002,936	\$15,794,426	\$15,344,714	-2.8%	-4.1%
Cheboygan	\$108,249,341	\$101,030,765	\$103,864,693	2.8%	-4.1%
Sault Sainte Marie	\$288,367,330	\$281,157,745	\$277,051,661	-1.5%	-3.9%
Southfield	\$2,522,981,550	\$2,391,992,576	\$2,427,593,700	1.5%	-3.8%
Gaylord	\$175,346,373	\$170,057,849	\$168,873,062	-0.7%	-3.7%
Corunna	\$56,252,843	\$56,369,944	\$54,255,287	-3.8%	-3.6%
Pinconning	\$27,238,371	\$27,966,630	\$26,273,601	-6.1%	-3.5%
Coloma	\$35,369,906	\$33,428,953	\$34,128,723	2.1%	-3.5%
Oak Park	\$474,972,590	\$432,214,220	\$458,935,120	6.2%	-3.4%
Howell	\$312,046,115	\$294,829,344	\$301,840,913	2.4%	-3.3%
Eastpointe	\$464,161,114	\$421,407,727	\$450,258,308	6.8%	-3.0%
Springfield	\$82,574,431	\$77,262,131	\$80,139,404	3.7%	-2.9%
Warren	\$3,321,788,868	\$3,268,039,044	\$3,230,375,517	-1.2%	-2.8%
Manton	\$15,789,947	\$15,375,952	\$15,358,879	-0.1%	-2.7%
Portage	\$2,000,519,788	\$1,980,551,433	\$1,946,149,763	-1.7%	-2.7%
Alma	\$158,662,601	\$160,069,045	\$154,538,796	-3.5%	-2.6%
Stanton	\$23,926,986	\$23,439,325	\$23,312,947	-0.5%	-2.6%
Galesburg	\$27,264,632	\$27,168,911	\$26,570,853	-2.2%	-2.5%
Newaygo	\$55,208,079	\$58,878,713	\$53,854,355	-8.5%	-2.5%
Dearborn	\$3,195,697,362	\$3,209,416,826	\$3,121,279,860	-2.7%	-2.3%
Allen Park	\$745,080,914	\$756,083,737	\$727,770,975	-3.7%	-2.3%
Trenton	\$631,058,965	\$636,295,366	\$616,669,244	-3.1%	-2.3%
Fraser	\$439,590,129	\$431,757,048	\$429,682,310	-0.5%	-2.3%
Clio	\$41,760,865	\$40,495,427	\$40,869,682	0.9%	-2.1%
Scottville	\$21,272,165	\$20,207,240	\$20,833,852	3.1%	-2.1%
Perry	\$42,181,611	\$39,170,301	\$41,320,078	5.5%	-2.0%
Yale	\$31,576,062	\$29,836,593	\$30,946,480	3.7%	-2.0%
Hamtramck	\$195,096,857	\$186,706,598	\$191,236,246	2.4%	-2.0%
Clare	\$86,438,462	\$83,573,460	\$84,736,643	1.4%	-2.0%
Alpena	\$236,751,074	\$239,750,438	\$232,773,953	-2.9%	-1.7%
Coleman	\$17,416,309	\$17,988,428	\$17,141,724	-4.7%	-1.6%
Hartford	\$33,683,439	\$31,482,382	\$33,179,074	5.4%	-1.5%
Wyandotte	\$544,320,185	\$540,786,732	\$536,239,260	-0.8%	-1.5%
Crystal Falls	\$23,314,408	\$23,002,488	\$22,977,303	-0.1%	-1.4%
Burton	\$557,271,827	\$533,896,496	\$549,985,057	3.0%	-1.3%
Swartz Creek	\$147,661,735	\$146,051,826	\$145,856,238	-0.1%	-1.2%
Westland	\$1,665,349,744	\$1,576,584,764	\$1,649,326,843	4.6%	-1.0%
Ludington	\$262,117,705	\$269,730,614	\$260,066,165	-3.6%	-0.8%
Riverview	\$302,446,766	\$293,993,867	\$300,099,473	2.1%	-0.8%
Caspian	\$13,404,892	\$13,398,122	\$13,313,059	-0.6%	-0.7%
Kalamazoo	\$1,504,880,068	\$1,482,368,086	\$1,494,766,744	0.8%	-0.7%
Gobles	\$12,883,925	\$12,496,032	\$12,809,566	2.5%	-0.6%
Owosso	\$242,410,083	\$236,283,121	\$241,242,463	2.1%	-0.5%
Lansing	\$2,028,479,604	\$1,975,383,547	\$2,022,923,906	2.4%	-0.3%
Marysville	\$358,515,463	\$363,831,266	\$357,912,610	-1.6%	-0.2%
Escanaba	\$299,960,942	\$305,535,673	\$299,457,853	-2.0%	-0.2%
Gibraltar	\$133,193,889	\$135,503,859	\$133,147,078	-1.7%	0.0%

Exhibit 1: Taxable Value, Percent Change, 2014-2017 and 2012-2017, Michigan Cities (continued)					
	2012	2014	2017	% Change, 2014-2017	% Change, 2012-2017
Menominee	\$192,324,758	\$195,564,258	\$192,326,197	-1.7%	0.0%
Plainwell	\$82,535,670	\$80,693,138	\$82,626,172	2.4%	0.1%
Garden City	\$500,658,806	\$480,442,294	\$502,810,365	4.7%	0.4%
St Louis	\$48,473,375	\$47,991,685	\$48,705,050	1.5%	0.5%
Bangor	\$30,813,120	\$31,062,474	\$30,989,570	-0.2%	0.6%
Potterville	\$50,560,328	\$52,093,879	\$50,865,309	-2.4%	0.6%
East Tawas	\$78,041,357	\$76,042,270	\$78,562,044	3.3%	0.7%
Utica	\$182,024,377	\$170,368,317	\$183,473,118	7.7%	0.8%
Harrison	\$53,210,907	\$54,505,961	\$53,673,275	-1.5%	0.9%
Benton Harbor	\$117,140,413	\$127,050,907	\$118,162,507	-7.0%	0.9%
St Johns	\$197,448,124	\$194,485,096	\$199,298,364	2.5%	0.9%
Algonac	\$97,005,686	\$91,278,673	\$97,962,337	7.3%	1.0%
Southgate	\$654,442,245	\$649,265,765	\$661,730,769	1.9%	1.1%
St. Clair	\$189,163,141	\$181,252,475	\$191,274,071	5.5%	1.1%
Saline	\$393,632,458	\$403,522,258	\$398,697,653	-1.2%	1.3%
Memphis	\$24,274,476	\$22,634,335	\$24,694,801	9.1%	1.7%
Kingsford	\$124,179,747	\$125,425,471	\$126,473,328	0.8%	1.8%
Belding	\$84,158,038	\$85,724,650	\$85,822,594	0.1%	2.0%
Auburn	\$49,364,278	\$50,259,020	\$50,399,854	0.3%	2.1%
Livonia	\$3,847,518,120	\$3,831,606,670	\$3,929,475,195	2.6%	2.1%
Portland	\$91,022,403	\$92,245,012	\$93,055,873	0.9%	2.2%
Boyne City	\$180,707,199	\$179,796,939	\$184,749,876	2.8%	2.2%
Grosse Pointe Park	\$563,211,009	\$549,647,374	\$576,246,808	4.8%	2.3%
Rockwood	\$70,499,186	\$70,818,629	\$72,207,951	2.0%	2.4%
West Branch	\$65,039,872	\$66,191,951	\$66,673,526	0.7%	2.5%
Lake City	\$28,052,392	\$27,348,970	\$28,770,417	5.2%	2.6%
Grandville	\$629,767,802	\$646,168,933	\$646,679,915	0.1%	2.7%
Sterling Heights	\$3,957,035,500	\$3,984,215,758	\$4,063,699,522	2.0%	2.7%
Kentwood	\$1,843,375,309	\$1,847,654,825	\$1,894,714,015	2.5%	2.8%
Hastings	\$182,709,391	\$183,743,947	\$187,827,919	2.2%	2.8%
Brown City	\$18,772,286	\$18,824,659	\$19,306,163	2.6%	2.8%
Saint Joseph	\$440,338,812	\$441,521,514	\$454,604,354	3.0%	3.2%
Charlevoix	\$238,241,319	\$238,472,219	\$246,117,605	3.2%	3.3%
Bessemer	\$27,530,490	\$27,753,278	\$28,490,519	2.7%	3.5%
Grand Rapids	\$4,470,723,949	\$4,364,654,862	\$4,629,447,243	6.1%	3.6%
Wakefield	\$23,492,763	\$23,616,422	\$24,339,495	3.1%	3.6%
Saint Clair Shores	\$1,408,108,430	\$1,352,141,000	\$1,459,695,600	8.0%	3.7%
Buchanan	\$82,792,283	\$84,952,570	\$85,874,433	1.1%	3.7%
Flushing	\$173,490,681	\$169,610,202	\$180,209,230	6.2%	3.9%
Lathrup Village	\$120,972,970	\$117,882,630	\$125,854,280	6.8%	4.0%
Farmington Hills	\$3,080,204,340	\$3,054,060,110	\$3,207,859,580	5.0%	4.1%
Davison	\$100,335,604	\$100,201,151	\$104,578,193	4.4%	4.2%
Cedar Springs	\$71,974,201	\$70,165,814	\$75,261,732	7.3%	4.6%
Grand Ledge	\$202,688,047	\$202,598,695	\$211,972,805	4.6%	4.6%
Wyoming	\$1,896,008,700	\$1,859,162,857	\$1,983,103,037	6.7%	4.6%
Grand Haven	\$522,667,309	\$535,844,387	\$546,984,677	2.1%	4.7%
Bad Axe	\$74,973,309	\$76,573,167	\$78,487,316	2.5%	4.7%
Norton Shores	\$832,718,270	\$836,193,548	\$872,365,200	4.3%	4.8%
Williamston	\$102,624,644	\$101,432,761	\$107,803,841	6.3%	5.0%
Mason	\$212,927,446	\$213,562,001	\$223,878,350	4.8%	5.1%

Exhibit 1: Taxable Value, Percent Change, 2014-2017 and 2012-2017, Michigan Cities (continued)

	2012	2014	2017	% Change, 2014-2017	% Change, 2012-2017
Bridgman	\$99,193,542	\$100,666,055	\$104,325,357	3.6%	5.2%
Ypsilanti	\$290,729,097	\$292,133,419	\$305,949,602	4.7%	5.2%
Melvindale	\$189,456,988	\$192,129,501	\$199,439,701	3.8%	5.3%
North Muskegon	\$138,587,414	\$139,641,324	\$146,020,223	4.6%	5.4%
Grand Blanc	\$209,002,035	\$204,766,415	\$220,679,527	7.8%	5.6%
Iron Mountain	\$216,667,400	\$222,519,634	\$228,788,805	2.8%	5.6%
Mount Pleasant	\$429,893,192	\$438,087,673	\$453,982,770	3.6%	5.6%
Grant	\$15,502,051	\$15,685,030	\$16,382,393	4.4%	5.7%
Holland	\$1,043,491,287	\$1,111,279,462	\$1,103,220,739	-0.7%	5.7%
Gaastra	\$4,019,834	\$4,088,663	\$4,257,227	4.1%	5.9%
Brighton	\$396,794,502	\$392,201,280	\$421,311,060	7.4%	6.2%
Tecumseh	\$235,341,783	\$238,087,342	\$250,010,375	5.0%	6.2%
Wixom	\$640,941,620	\$638,700,110	\$681,484,650	6.7%	6.3%
Fenton	\$369,333,758	\$343,344,660	\$393,173,195	14.5%	6.5%
Hudsonville	\$204,328,295	\$211,070,251	\$217,665,038	3.1%	6.5%
Dearborn Heights	\$1,124,260,236	\$1,137,010,670	\$1,200,255,773	5.6%	6.8%
Walker	\$978,733,525	\$1,006,291,250	\$1,047,302,357	4.1%	7.0%
South Haven	\$373,313,663	\$379,309,908	\$399,937,053	5.4%	7.1%
Stephenson	\$14,932,679	\$15,368,648	\$16,021,400	4.2%	7.3%
Lowell	\$104,891,331	\$105,247,049	\$112,629,444	7.0%	7.4%
Grosse Pointe	\$316,003,876	\$326,739,161	\$339,466,211	3.9%	7.4%
Walled Lake	\$175,635,500	\$175,852,420	\$188,704,480	7.3%	7.4%
Grosse Pointe Shores Village	\$249,425,317	\$256,693,648	\$268,093,576	4.4%	7.5%
Richmond	\$159,151,901	\$155,340,485	\$171,279,588	10.3%	7.6%
Lapeer	\$229,577,187	\$223,124,281	\$247,306,600	10.8%	7.7%
East Lansing	\$911,082,880	\$915,991,890	\$983,259,453	7.3%	7.9%
Farmington	\$303,483,270	\$304,555,760	\$327,781,890	7.6%	8.0%
Rockford	\$208,112,646	\$214,917,639	\$225,285,037	4.8%	8.3%
Grosse Pointe Farms	\$688,401,864	\$706,399,677	\$745,649,097	5.6%	8.3%
Troy	\$4,312,692,050	\$4,371,580,350	\$4,679,798,440	7.1%	8.5%
Harbor Springs	\$227,942,079	\$232,151,414	\$247,400,817	6.6%	8.5%
Gladstone	\$98,804,763	\$103,541,306	\$107,501,344	3.8%	8.8%
Orchard Lake	\$330,426,560	\$335,732,950	\$359,847,770	7.2%	8.9%
Petoskey	\$442,604,567	\$453,605,211	\$482,095,456	6.3%	8.9%
Laingsburg	\$24,193,206	\$24,198,264	\$26,395,789	9.1%	9.1%
Grosse Pointe Woods	\$603,930,131	\$618,492,730	\$659,449,995	6.6%	9.2%
Ferndale	\$519,680,220	\$493,417,270	\$568,846,060	15.3%	9.5%
Ironwood	\$84,357,310	\$88,791,990	\$92,453,870	4.1%	9.6%
Chelsea	\$225,644,385	\$231,103,126	\$248,481,212	7.5%	10.1%
Clawson	\$309,685,340	\$314,079,740	\$342,173,420	8.9%	10.5%
Clarkston	\$36,944,060	\$37,639,450	\$40,833,740	8.5%	10.5%
Ferrysburg	\$155,410,916	\$157,961,267	\$172,187,326	9.0%	10.8%
Belleville	\$81,696,825	\$81,061,803	\$90,552,225	11.7%	10.8%
Coopersville	\$95,607,444	\$101,280,765	\$106,070,528	4.7%	10.9%
Dexter	\$202,114,670	\$219,452,889	\$224,309,313	2.2%	11.0%
Monroe	\$876,992,920	\$897,648,950	\$974,595,130	8.6%	11.1%
Reading	\$12,888,171	\$13,462,968	\$14,325,417	6.4%	11.2%
Linden	\$91,613,262	\$93,842,169	\$101,982,499	8.7%	11.3%
Dewitt	\$137,195,977	\$141,592,253	\$152,751,899	7.9%	11.3%
Houghton	\$122,916,950	\$128,742,127	\$136,935,692	6.4%	11.4%

Exhibit 1: Taxable Value, Percent Change, 2014-2017 and 2012-2017, Michigan Cities (continued)					
	2012	2014	2017	% Change, 2014-2017	% Change, 2012-2017
Frankenmuth	\$260,643,127	\$267,169,388	\$290,777,262	8.8%	11.6%
South Lyon	\$306,639,810	\$313,692,530	\$342,282,030	9.1%	11.6%
Rochester Hills	\$2,972,809,776	\$3,081,834,350	\$3,321,014,620	7.8%	11.7%
New Baltimore	\$332,470,139	\$344,114,064	\$371,987,462	8.1%	11.9%
Lake Angelus	\$65,142,210	\$67,937,740	\$72,942,900	7.4%	12.0%
Frankfort	\$76,434,721	\$81,140,836	\$85,737,415	5.7%	12.2%
New Buffalo	\$200,257,917	\$208,679,557	\$224,808,880	7.7%	12.3%
Sylvan Lake	\$78,459,860	\$79,925,380	\$88,138,620	10.3%	12.3%
Caseville	\$32,308,623	\$34,659,714	\$36,299,421	4.7%	12.4%
Mackinac Island	\$202,332,226	\$215,143,364	\$227,460,651	5.7%	12.4%
Rochester	\$627,374,220	\$651,573,650	\$705,420,760	8.3%	12.4%
Plymouth	\$452,519,944	\$465,354,235	\$513,665,461	10.4%	13.5%
Bloomfield Hills	\$713,564,170	\$736,186,900	\$822,148,110	11.7%	15.2%
Keego Harbor	\$80,059,450	\$79,488,300	\$92,276,520	16.1%	15.3%
Northville	\$327,934,051	\$340,297,212	\$378,613,512	11.3%	15.5%
Wayland	\$89,631,840	\$94,083,004	\$103,847,395	10.4%	15.9%
Royal Oak	\$2,196,356,290	\$2,268,034,710	\$2,549,382,070	12.4%	16.1%
Marquette	\$624,692,825	\$716,221,430	\$725,591,192	1.3%	16.2%
Petersburg	\$17,680,125	\$18,529,498	\$20,562,224	11.0%	16.3%
Pleasant Ridge	\$125,258,290	\$132,401,790	\$145,722,450	10.1%	16.3%
Negaunee	\$85,666,128	\$94,064,362	\$99,908,213	6.2%	16.6%
Village of Douglas	\$126,671,658	\$131,132,974	\$147,848,874	12.7%	16.7%
Huntington Woods	\$293,384,570	\$308,781,030	\$342,689,140	11.0%	16.8%
Ann Arbor	\$4,683,218,542	\$4,969,658,166	\$5,495,586,758	10.6%	17.3%
Ishpeming	\$99,479,829	\$113,983,133	\$116,888,813	2.5%	17.5%
Berkley	\$454,037,820	\$473,817,278	\$535,721,820	13.1%	18.0%
Novi	\$2,920,333,650	\$3,070,872,210	\$3,450,116,990	12.3%	18.1%
Saugatuck	\$121,166,531	\$124,831,359	\$143,225,139	14.7%	18.2%
Traverse City	\$808,739,259	\$850,571,708	\$961,957,883	13.1%	18.9%
East Grand Rapids	\$545,263,594	\$585,718,708	\$656,187,021	12.0%	20.3%
Birmingham	\$1,791,720,590	\$1,895,084,170	\$2,220,344,410	17.2%	23.9%
Hancock	\$85,385,345	\$109,157,471	\$109,107,851	0.0%	27.8%
Carson City	\$77,571,257	\$74,087,230	\$110,781,775	49.5%	42.8%
Zeeland	\$274,219,754	\$355,923,079	\$510,506,158	43.4%	86.2%
	\$126,995,116,675	\$125,288,162,576	\$127,550,911,519	1.8%	0.4%

Exhibit 2: Percent Change in Taxable Value, 2008-2017, Michigan Cities			
	2008	2017	% Change
Ecorse	\$277,869,364	\$108,716,260	-60.9%
Flint	\$1,643,424,483	\$714,582,817	-56.5%
Luna Pier	\$102,758,133	\$46,025,114	-55.2%
Pontiac	\$1,472,949,920	\$686,237,450	-53.4%
Harper Woods	\$422,294,124	\$207,212,843	-50.9%
Hazel Park	\$345,542,700	\$180,444,330	-47.8%
Inkster	\$371,457,937	\$195,900,059	-47.3%
Wayne	\$603,845,055	\$335,780,241	-44.4%
Center Line	\$250,307,682	\$142,283,460	-43.2%
Evart	\$53,681,686	\$30,573,891	-43.0%
River Rouge	\$346,917,092	\$198,317,139	-42.8%
Eastpointe	\$785,766,656	\$450,258,308	-42.7%
Detroit	\$10,031,267,735	\$6,038,052,029	-39.8%
Mount Morris	\$45,410,703	\$27,557,432	-39.3%
Litchfield	\$51,483,448	\$32,038,944	-37.8%
Oak Park	\$728,574,330	\$458,935,120	-37.0%
Milan	\$242,722,844	\$154,029,904	-36.5%
Roseville	\$1,362,969,005	\$865,272,771	-36.5%
Saginaw	\$721,640,702	\$459,595,604	-36.3%
Madison Heights	\$1,207,191,170	\$770,671,510	-36.2%
Southfield	\$3,752,556,640	\$2,427,593,700	-35.3%
Highland Park	\$175,384,497	\$114,743,502	-34.6%
Muskegon Heights	\$136,871,309	\$90,098,519	-34.2%
Reed City	\$57,100,997	\$37,641,569	-34.1%
Lincoln Park	\$792,136,543	\$523,776,503	-33.9%
Albion	\$121,521,402	\$80,485,006	-33.8%
Lathrup Village	\$189,353,180	\$125,854,280	-33.5%
Romulus	\$1,294,422,369	\$867,144,649	-33.0%
Swartz Creek	\$216,018,349	\$145,856,238	-32.5%
Auburn Hills	\$2,290,661,390	\$1,547,115,934	-32.5%
Warren	\$4,708,677,833	\$3,230,375,517	-31.4%
Marine City	\$132,154,124	\$91,065,246	-31.1%
Garden City	\$726,985,761	\$502,810,365	-30.8%
Burton	\$786,511,534	\$549,985,057	-30.1%
Allen Park	\$1,037,125,624	\$727,770,975	-29.8%
Mount Clemens	\$445,235,680	\$313,102,982	-29.7%
Taylor	\$1,814,558,604	\$1,278,680,855	-29.5%
Sandusky	\$75,834,727	\$53,798,416	-29.1%
Westland	\$2,311,265,832	\$1,649,326,843	-28.6%
Fraser	\$599,595,298	\$429,682,310	-28.3%
Dearborn	\$4,349,520,577	\$3,121,279,860	-28.2%
Croswell	\$48,080,455	\$34,876,958	-27.5%
Saint Clair Shores	\$2,008,069,650	\$1,459,695,600	-27.3%
Farmington Hills	\$4,411,543,260	\$3,207,859,580	-27.3%
Bronson	\$41,035,042	\$29,992,339	-26.9%
Dearborn Heights	\$1,639,408,313	\$1,200,255,773	-26.8%
Port Huron	\$794,198,375	\$581,829,214	-26.7%
Vassar	\$52,958,053	\$38,922,070	-26.5%
Walled Lake	\$255,616,850	\$188,704,480	-26.2%
Flat Rock	\$383,542,519	\$283,149,978	-26.2%
Otsego	\$110,745,250	\$81,835,606	-26.1%

Exhibit 2: Percent Change in Taxable Value, 2008-2017, Michigan Cities (continued)			
	2008	2017	% Change
Southgate	\$893,350,381	\$661,730,769	-25.9%
Flushing	\$242,851,349	\$180,209,230	-25.8%
Trenton	\$826,252,849	\$616,669,244	-25.4%
Caro	\$128,471,654	\$95,921,186	-25.3%
Adrian	\$461,039,614	\$344,482,877	-25.3%
Muskegon	\$745,111,000	\$558,213,402	-25.1%
Rockwood	\$96,033,533	\$72,207,951	-24.8%
Allegan	\$170,636,321	\$128,380,675	-24.8%
Jonesville	\$63,444,605	\$47,894,040	-24.5%
Brown City	\$25,503,757	\$19,306,163	-24.3%
Hamtramck	\$252,588,453	\$191,236,246	-24.3%
Wyandotte	\$708,265,149	\$536,239,260	-24.3%
Hillsdale	\$162,494,303	\$123,105,538	-24.2%
Ypsilanti	\$402,643,702	\$305,949,602	-24.0%
Woodhaven	\$612,512,587	\$466,084,878	-23.9%
Au Gres	\$36,277,249	\$27,755,962	-23.5%
Algonac	\$127,981,203	\$97,962,337	-23.5%
GP Shores	\$349,405,098	\$268,093,576	-23.3%
Jackson	\$768,262,890	\$590,875,184	-23.1%
Yale	\$40,221,721	\$30,946,480	-23.1%
East Jordan	\$70,414,761	\$54,209,238	-23.0%
Howell	\$390,903,254	\$301,840,913	-22.8%
Wixom	\$878,809,750	\$681,484,650	-22.5%
St. Clair	\$246,506,238	\$191,274,071	-22.4%
Ionia	\$125,625,908	\$97,496,700	-22.4%
Riverview	\$386,248,826	\$300,099,473	-22.3%
Grosse Pointe Woods	\$847,756,558	\$659,449,995	-22.2%
Farmington	\$419,820,960	\$327,781,890	-21.9%
Livonia	\$5,028,791,640	\$3,929,475,195	-21.9%
Roosevelt Park	\$127,521,810	\$99,684,360	-21.8%
Grand Blanc	\$278,937,640	\$220,679,527	-20.9%
Hudson	\$52,944,324	\$41,909,178	-20.8%
Grayling	\$59,631,589	\$47,267,838	-20.7%
Onaway	\$15,363,670	\$12,200,435	-20.6%
Keego Harbor	\$115,894,820	\$92,276,520	-20.4%
Sterling Heights	\$5,095,797,200	\$4,063,699,522	-20.3%
Dowagiac	\$103,979,211	\$83,016,583	-20.2%
Battle Creek	\$1,496,722,621	\$1,201,286,395	-19.7%
Manton	\$19,106,125	\$15,358,879	-19.6%
Utica	\$227,964,033	\$183,473,118	-19.5%
Bay City	\$649,297,307	\$525,242,541	-19.1%
Lansing	\$2,496,988,704	\$2,022,923,906	-19.0%
Imlay City	\$118,413,318	\$95,954,427	-19.0%
Harbor Beach	\$57,677,190	\$46,752,141	-18.9%
Rose City	\$13,926,465	\$11,312,640	-18.8%
White Cloud	\$21,197,889	\$17,225,373	-18.7%
Durand	\$76,462,100	\$62,470,107	-18.3%
Sturgis	\$274,032,283	\$224,031,034	-18.2%
Clio	\$49,884,181	\$40,869,682	-18.1%
Marysville	\$434,744,258	\$357,912,610	-17.7%

Exhibit 2: Percent Change in Taxable Value, 2008-2017, Michigan Cities (continued)			
	2008	2017	% Change
Perry	\$49,855,184	\$41,320,078	-17.1%
Three Rivers	\$200,978,193	\$166,588,458	-17.1%
Davison	\$126,136,363	\$104,578,193	-17.1%
Gladwin	\$72,241,525	\$59,945,211	-17.0%
Leslie	\$42,300,766	\$35,161,340	-16.9%
Coldwater	\$337,795,278	\$280,857,253	-16.9%
Gibraltar	\$159,979,854	\$133,147,078	-16.8%
Sylvan Lake	\$105,523,320	\$88,138,620	-16.5%
Parchment	\$49,317,173	\$41,245,998	-16.4%
Clawson	\$408,484,640	\$342,173,420	-16.2%
Gaylord	\$201,149,490	\$168,873,062	-16.0%
Marlette	\$39,483,673	\$33,159,322	-16.0%
Troy	\$5,562,596,010	\$4,679,798,440	-15.9%
Richmond	\$203,194,679	\$171,279,588	-15.7%
Scottville	\$24,701,523	\$20,833,852	-15.7%
Eaton Rapids	\$132,561,600	\$111,843,631	-15.6%
Melvindale	\$236,073,120	\$199,439,701	-15.5%
Essexville	\$85,847,003	\$72,547,433	-15.5%
Fenton	\$464,553,252	\$393,173,195	-15.4%
Clarkston	\$48,217,370	\$40,833,740	-15.3%
Owosso	\$284,691,905	\$241,242,463	-15.3%
New Baltimore	\$438,797,171	\$371,987,462	-15.2%
Grosse Pointe	\$399,805,620	\$339,466,211	-15.1%
Fennville	\$24,975,236	\$21,209,668	-15.1%
Hart	\$54,990,080	\$46,710,551	-15.1%
Manistique	\$63,930,135	\$54,456,321	-14.8%
Petersburg	\$24,118,900	\$20,562,224	-14.7%
South Lyon	\$401,329,860	\$342,282,030	-14.7%
Marshall	\$230,098,937	\$197,050,191	-14.4%
Montrose	\$27,390,985	\$23,467,566	-14.3%
Standish	\$40,515,023	\$34,741,761	-14.2%
Big Rapids	\$171,585,676	\$147,770,354	-13.9%
Whitehall	\$120,824,416	\$104,371,169	-13.6%
Tawas City	\$62,844,291	\$54,415,285	-13.4%
Kalamazoo	\$1,723,990,894	\$1,494,766,744	-13.3%
Memphis	\$28,479,535	\$24,694,801	-13.3%
Wyoming	\$2,276,643,173	\$1,983,103,037	-12.9%
Tecumseh	\$286,569,339	\$250,010,375	-12.8%
Cheboygan	\$118,959,174	\$103,864,693	-12.7%
Mcbain	\$22,275,025	\$19,468,673	-12.6%
Ferndale	\$650,809,480	\$568,846,060	-12.6%
Niles	\$213,441,842	\$187,023,786	-12.4%
Alpena	\$265,164,166	\$232,773,953	-12.2%
Bad Axe	\$89,391,481	\$78,487,316	-12.2%
Cadillac	\$255,430,446	\$224,328,384	-12.2%
Belding	\$97,679,310	\$85,822,594	-12.1%
Corunna	\$61,698,382	\$54,255,287	-12.1%
Watervliet	\$30,769,405	\$27,101,090	-11.9%
Linden	\$115,770,835	\$101,982,499	-11.9%
Saline	\$451,952,425	\$398,697,653	-11.8%

Exhibit 2: Percent Change in Taxable Value, 2008-2017, Michigan Cities (continued)			
	2008	2017	% Change
Belleville	\$102,502,461	\$90,552,225	-11.7%
Springfield	\$90,541,500	\$80,139,404	-11.5%
Rochester Hills	\$3,742,654,190	\$3,321,014,620	-11.3%
Coopersville	\$118,718,138	\$106,070,528	-10.7%
Morenci	\$41,511,169	\$37,122,714	-10.6%
Williamston	\$120,399,636	\$107,803,841	-10.5%
Zilwaukee	\$44,714,040	\$40,293,658	-9.9%
Grosse Pointe Farms	\$823,496,208	\$745,649,097	-9.5%
Greenville	\$241,460,246	\$218,870,158	-9.4%
Fremont	\$145,568,248	\$131,989,009	-9.3%
Pinconning	\$28,938,081	\$26,273,601	-9.2%
Kentwood	\$2,084,600,493	\$1,894,714,015	-9.1%
Manistee	\$206,309,448	\$187,736,897	-9.0%
Plainwell	\$90,760,745	\$82,626,172	-9.0%
Montague	\$83,159,686	\$75,809,507	-8.8%
Orchard Lake	\$394,399,250	\$359,847,770	-8.8%
Petoskey	\$527,318,995	\$482,095,456	-8.6%
Grandville	\$707,152,465	\$646,679,915	-8.6%
Rochester	\$770,822,930	\$705,420,760	-8.5%
Bloomfield Hills	\$897,045,090	\$822,148,110	-8.3%
Hudsonville	\$237,413,044	\$217,665,038	-8.3%
Charlotte	\$227,609,491	\$208,699,398	-8.3%
Galesburg	\$28,878,140	\$26,570,853	-8.0%
Newaygo	\$58,403,550	\$53,854,355	-7.8%
Saint Ignace	\$87,159,062	\$80,637,890	-7.5%
East Tawas	\$84,694,960	\$78,562,044	-7.2%
Beaverton	\$19,825,390	\$18,395,682	-7.2%
Portage	\$2,092,150,966	\$1,946,149,763	-7.0%
Benton Harbor	\$126,570,692	\$118,162,507	-6.6%
Omer	\$5,083,603	\$4,760,583	-6.4%
St Johns	\$212,496,242	\$199,298,364	-6.2%
St Louis	\$51,922,635	\$48,705,050	-6.2%
Coleman	\$18,210,760	\$17,141,724	-5.9%
Grant	\$17,392,207	\$16,382,393	-5.8%
Norton Shores	\$925,950,710	\$872,365,200	-5.8%
Whittemore	\$4,992,959	\$4,709,763	-5.7%
Laingsburg	\$27,968,341	\$26,395,789	-5.6%
Grosse Pointe Park	\$610,311,704	\$576,246,808	-5.6%
Caseville	\$38,340,516	\$36,299,421	-5.3%
Lapeer	\$260,722,515	\$247,306,600	-5.1%
Brighton	\$443,628,040	\$421,311,060	-5.0%
Grand Rapids	\$4,868,590,553	\$4,629,447,243	-4.9%
Auburn	\$52,989,865	\$50,399,854	-4.9%
Chelsea	\$260,619,945	\$248,481,212	-4.7%
Harrisville	\$16,718,850	\$15,944,820	-4.6%
Munising	\$64,008,347	\$61,047,806	-4.6%
Holland	\$1,150,747,812	\$1,103,220,739	-4.1%
Grand Ledge	\$221,079,590	\$211,972,805	-4.1%
Novi	\$3,582,448,240	\$3,450,116,990	-3.7%
Gobles	\$13,266,353	\$12,809,566	-3.4%

Exhibit 2: Percent Change in Taxable Value, 2008-2017, Michigan Cities (continued)			
	2008	2017	% Change
Stanton	\$24,097,001	\$23,312,947	-3.3%
Hastings	\$193,631,073	\$187,827,919	-3.0%
Portland	\$95,884,908	\$93,055,873	-3.0%
Bridgman	\$107,311,912	\$104,325,357	-2.8%
Grand Haven	\$561,603,485	\$546,984,677	-2.6%
Boyne City	\$189,376,047	\$184,749,876	-2.4%
Coloma	\$34,916,208	\$34,128,723	-2.3%
Ludington	\$264,416,583	\$260,066,165	-1.6%
Buchanan	\$87,185,031	\$85,874,433	-1.5%
Alma	\$156,447,366	\$154,538,796	-1.2%
Lowell	\$113,989,756	\$112,629,444	-1.2%
Northville	\$383,005,247	\$378,613,512	-1.1%
Sault Sainte Marie	\$279,644,638	\$277,051,661	-0.9%
Midland	\$2,091,854,200	\$2,074,062,031	-0.9%
Olivet	\$15,469,543	\$15,344,714	-0.8%
Norway	\$54,253,634	\$54,142,635	-0.2%
Clare	\$84,821,983	\$84,736,643	-0.1%
North Muskegon	\$146,068,385	\$146,020,223	0.0%
Rogers City	\$68,330,983	\$68,360,768	0.0%
Berkley	\$534,407,938	\$535,721,820	0.2%
Ithaca	\$63,203,029	\$63,420,064	0.3%
Monroe	\$970,390,600	\$974,595,130	0.4%
Walker	\$1,042,271,973	\$1,047,302,357	0.5%
Mason	\$222,574,119	\$223,878,350	0.6%
East Lansing	\$975,983,770	\$983,259,453	0.7%
Hartford	\$32,898,520	\$33,179,074	0.9%
West Branch	\$65,844,393	\$66,673,526	1.3%
Reading	\$14,131,015	\$14,325,417	1.4%
Iron River	\$50,374,798	\$51,143,661	1.5%
Bangor	\$30,414,887	\$30,989,570	1.9%
Ovid	\$30,980,073	\$31,610,708	2.0%
Cedar Springs	\$73,713,130	\$75,261,732	2.1%
Dewitt	\$149,508,487	\$152,751,899	2.2%
Harrison	\$52,285,766	\$53,673,275	2.7%
Charlevoix	\$239,030,297	\$246,117,605	3.0%
Royal Oak	\$2,455,393,430	\$2,549,382,070	3.8%
Rockford	\$216,057,264	\$225,285,037	4.3%
Dexter	\$214,939,853	\$224,309,313	4.4%
Lake Angelus	\$69,662,380	\$72,942,900	4.7%
Lake City	\$27,413,287	\$28,770,417	5.0%
Crystal Falls	\$21,761,967	\$22,977,303	5.6%
Birmingham	\$2,100,386,533	\$2,220,344,410	5.7%
Huntington Woods	\$323,814,230	\$342,689,140	5.8%
Kingsford	\$119,351,539	\$126,473,328	6.0%
Bessemer	\$26,821,267	\$28,490,519	6.2%
Plymouth	\$483,326,523	\$513,665,461	6.3%
Frankenmuth	\$273,478,510	\$290,777,262	6.3%
Caspian	\$12,423,966	\$13,313,059	7.2%
Menominee	\$179,184,524	\$192,326,197	7.3%
Iron Mountain	\$212,451,949	\$228,788,805	7.7%

Exhibit 2: Percent Change in Taxable Value, 2008-2017, Michigan Cities (continued)

	2008	2017	% Change
Mount Pleasant	\$420,133,694	\$453,982,770	8.1%
Pottersville	\$46,984,790	\$50,865,309	8.3%
Wayland	\$95,842,930	\$103,847,395	8.4%
Pleasant Ridge	\$133,331,350	\$145,722,450	9.3%
Ferrysburg	\$156,607,539	\$172,187,326	9.9%
Village of Douglas	\$134,455,655	\$147,848,874	10.0%
South Haven	\$363,611,411	\$399,937,053	10.0%
Harbor Springs	\$224,265,945	\$247,400,817	10.3%
New Buffalo	\$202,281,580	\$224,808,880	11.1%
Saint Joseph	\$408,298,471	\$454,604,354	11.3%
Ann Arbor	\$4,898,327,457	\$5,495,586,758	12.2%
Escanaba	\$263,334,112	\$299,457,853	13.7%
Gladstone	\$94,478,627	\$107,501,344	13.8%
Wakefield	\$21,303,724	\$24,339,495	14.2%
Gaastra	\$3,693,507	\$4,257,227	15.3%
Stephenson	\$13,629,088	\$16,021,400	17.6%
Mackinac Island	\$192,500,327	\$227,460,651	18.2%
Frankfort	\$72,199,305	\$85,737,415	18.8%
Ironwood	\$77,061,120	\$92,453,870	20.0%
Houghton	\$112,872,810	\$136,935,692	21.3%
Saugatuck	\$115,678,037	\$143,225,139	23.8%
East Grand Rapids	\$525,682,773	\$656,187,021	24.8%
Ishpeming	\$91,593,234	\$116,888,813	27.6%
Traverse City	\$747,110,960	\$961,957,883	28.8%
Marquette	\$561,531,189	\$725,591,192	29.2%
Negaunee	\$75,138,940	\$99,908,213	33.0%
Hancock	\$76,095,116	\$109,107,851	43.4%
Carson City	\$70,748,190	\$110,781,775	56.6%
Zeeland	\$294,727,710	\$510,506,158	73.2%
	\$155,509,965,712	\$127,550,911,519	-18.0%

Exhibit 3: Taxable Value Per Capita and % Change, Michigan Cities, 2008 and 2017			
	2008	2017	% Change
Hancock City	\$16,596	\$23,802	43.4%
Marquette City	\$26,378	\$34,819	32.0%
Ironwood City	\$14,010	\$17,920	27.9%
Fremont City	\$34,816	\$44,490	27.8%
Ishpeming City	\$14,110	\$17,614	24.8%
Negaunee City	\$16,477	\$20,561	24.8%
Wakefield City	\$11,325	\$13,819	22.0%
Zeeland City	\$52,395	\$63,774	21.7%
Standish City	\$21,935	\$26,633	21.4%
Rogers Village	\$23,186	\$27,995	20.7%
Escanaba City	\$20,674	\$24,786	19.9%
Harbor Beach City	\$33,319	\$39,789	19.4%
Frankfort City	\$53,165	\$62,900	18.3%
Jonesville City	\$19,413	\$22,711	17.0%
Mackinac Island City	\$387,324	\$451,034	16.4%
Iron River City	\$16,228	\$18,783	15.7%
Crystal Falls City	\$14,288	\$16,525	15.7%
Port Huron City	\$17,336	\$20,042	15.6%
Gaastra City	\$10,830	\$12,465	15.1%
Menominee City	\$20,552	\$23,622	14.9%
Omer City	\$15,935	\$18,286	14.8%
Caspian City	\$13,682	\$15,652	14.4%
Stephenson City	\$15,719	\$17,975	14.4%
Gladstone City	\$18,910	\$21,589	14.2%
Bessemer City	\$13,874	\$15,823	14.0%
Norway City	\$18,765	\$20,911	11.4%
Whitehall City	\$43,555	\$48,381	11.1%
Midland City	\$49,927	\$55,417	11.0%
Kingsford City	\$22,741	\$24,980	9.8%
Iron Mountain City	\$27,292	\$29,957	9.8%
St Joseph City	\$48,548	\$53,272	9.7%
Houghton City	\$14,727	\$16,119	9.5%
Montague City	\$34,707	\$37,902	9.2%
Whittemore City	\$12,177	\$13,265	8.9%
Traverse City	\$50,517	\$54,950	8.8%
Harbor Springs City	\$177,144	\$192,497	8.7%
South Haven City	\$80,462	\$86,878	8.0%
Potterville City	\$18,345	\$19,800	7.9%
Munising City	\$26,770	\$28,761	7.4%
Ovid City	\$22,049	\$23,605	7.1%
New Buffalo City	\$104,375	\$111,474	6.8%
Carson Village	\$62,775	\$66,987	6.7%
Harrison City	\$24,685	\$26,255	6.4%
Saugatuck City	\$120,497	\$127,379	5.7%
Sault Ste Marie City	\$19,440	\$20,516	5.5%
Alma City	\$16,596	\$17,496	5.4%
Bangor City	\$15,973	\$16,836	5.4%
Beaverton City	\$18,221	\$19,101	4.8%
Three Rivers City	\$25,654	\$26,869	4.7%

**Exhibit 3: Taxable Value Per Capita and % Change, Michigan Cities, 2008 and 2017
(continued)**

	2008	2017	% Change
Manistique City	\$20,385	\$21,288	4.4%
West Branch City	\$30,796	\$32,085	4.2%
Charlevoix City	\$91,058	\$94,858	4.2%
Benton Harbor City	\$12,350	\$12,809	3.7%
Coleman City	\$14,521	\$15,015	3.4%
Mt Pleasant City	\$16,111	\$16,649	3.3%
St Ignace City	\$34,946	\$36,068	3.2%
Marlette City	\$20,247	\$20,880	3.1%
Zilwaukee City	\$26,630	\$27,463	3.1%
Ludington City	\$32,467	\$33,424	2.9%
East Grand Rapids City	\$48,959	\$50,332	2.8%
Harrisville City	\$33,370	\$34,168	2.4%
Ithaca City	\$21,373	\$21,828	2.1%
River Rouge City	\$41,983	\$42,804	2.0%
Caseville City	\$46,192	\$46,964	1.7%
Pinconning City	\$21,889	\$22,249	1.6%
Buchanan City	\$19,438	\$19,601	0.8%
Lake Village	\$31,764	\$32,025	0.8%
Clare City	\$27,021	\$27,214	0.7%
Litchfield City	\$37,037	\$37,098	0.2%
Olivet City	\$9,386	\$9,335	-0.5%
Stanton City	\$16,664	\$16,565	-0.6%
Highland Park City	\$13,842	\$13,747	-0.7%
Reading City	\$12,916	\$12,822	-0.7%
Rose Village	\$20,816	\$20,620	-0.9%
Coloma City	\$23,339	\$23,118	-0.9%
Ferrysburg City	\$53,249	\$52,636	-1.2%
Pleasant Ridge City	\$52,533	\$51,902	-1.2%
Hart City	\$25,950	\$25,557	-1.5%
Monroe City	\$45,844	\$44,914	-2.0%
St Louis City	\$6,940	\$6,798	-2.0%
Manistee City	\$32,371	\$31,707	-2.1%
Newaygo City	\$29,600	\$28,919	-2.3%
North Muskegon City	\$37,733	\$36,825	-2.4%
Hartford City	\$12,367	\$12,044	-2.6%
Holland City	\$34,075	\$33,130	-2.8%
Gobles City	\$16,002	\$15,523	-3.0%
Lake Angelus City	\$236,946	\$229,519	-3.1%
Hastings City	\$26,077	\$25,236	-3.2%
Plymouth City	\$53,048	\$51,267	-3.4%
Bridgman City	\$46,515	\$44,681	-3.9%
Boyne Village	\$50,138	\$48,074	-4.1%
Ann Arbor City	\$42,921	\$41,146	-4.1%
Alpena City	\$24,778	\$23,686	-4.4%
Wayland City	\$23,438	\$22,369	-4.6%
Portland City	\$24,572	\$23,436	-4.6%
Tawas Village	\$33,391	\$31,846	-4.6%
Niles City	\$18,297	\$17,389	-5.0%
Cadillac City	\$24,498	\$23,265	-5.0%

Exhibit 3: Taxable Value Per Capita and % Change, Michigan Cities, 2008 and 2017 (continued)			
	2008	2017	% Change
Grosse Pointe Park City	\$52,047	\$49,402	-5.1%
Battle Creek City	\$28,329	\$26,814	-5.3%
Watervliet City	\$17,602	\$16,660	-5.4%
Corunna City	\$17,582	\$16,575	-5.7%
Hudson City	\$22,301	\$20,996	-5.9%
Frankenmuth City	\$55,426	\$52,070	-6.1%
Montrose City	\$16,401	\$15,390	-6.2%
East Tawas City	\$29,489	\$27,652	-6.2%
Huntington Woods City	\$52,109	\$48,796	-6.4%
Ionia City	\$10,058	\$9,410	-6.4%
Big Rapids City	\$16,052	\$14,983	-6.7%
Au Gres City	\$38,633	\$36,059	-6.7%
Grand Haven City	\$52,732	\$49,110	-6.9%
Greenville City	\$28,487	\$26,472	-7.1%
East Lansing City	\$20,176	\$18,743	-7.1%
Douglas City	\$108,256	\$100,485	-7.2%
Charlotte City	\$24,940	\$23,055	-7.6%
Mason City	\$27,538	\$25,439	-7.6%
Grant City	\$19,281	\$17,804	-7.7%
Auburn City	\$25,610	\$23,640	-7.7%
Eaton Rapids City	\$25,110	\$23,161	-7.8%
Grand Ledge City	\$28,140	\$25,951	-7.8%
Dewitt City	\$32,565	\$30,005	-7.9%
Onaway City	\$16,882	\$15,508	-8.1%
Croswell City	\$19,231	\$17,621	-8.4%
Fennville City	\$17,525	\$16,027	-8.5%
St Johns City	\$26,826	\$24,531	-8.6%
Galesburg City	\$14,518	\$13,260	-8.7%
Bad Axe City	\$28,189	\$25,696	-8.8%
Marshall City	\$32,086	\$29,124	-9.2%
Walker City	\$44,749	\$40,617	-9.2%
Morenci City	\$18,206	\$16,520	-9.3%
Cheboygan City	\$23,602	\$21,378	-9.4%
Sturgis City	\$24,567	\$22,247	-9.4%
Royal Oak City	\$42,584	\$38,437	-9.7%
Cedar Springs City	\$21,303	\$19,218	-9.8%
Essexville City	\$24,311	\$21,916	-9.9%
Plainwell City	\$23,464	\$21,113	-10.0%
Coldwater City	\$30,683	\$27,563	-10.2%
Northville City	\$63,368	\$56,915	-10.2%
Allegan City	\$34,167	\$30,613	-10.4%
Grosse Pointe Farms City	\$86,310	\$77,160	-10.6%
Imlay Village	\$31,908	\$28,516	-10.6%
Belding City	\$16,645	\$14,860	-10.7%
Norton Shores City	\$38,558	\$34,355	-10.9%
Grandville City	\$45,402	\$40,381	-11.1%
Durand City	\$21,459	\$19,077	-11.1%
Lapeer City	\$28,710	\$25,506	-11.2%
Rockford City	\$38,970	\$34,503	-11.5%

Exhibit 3: Taxable Value Per Capita and % Change, Michigan Cities, 2008 and 2017 (continued)			
	2008	2017	% Change
East Jordan City	\$29,290	\$25,809	-11.9%
Hudsonville City	\$33,010	\$28,973	-12.2%
Parchment City	\$27,171	\$23,813	-12.4%
Berkley City	\$35,513	\$31,025	-12.6%
Owosso City	\$18,451	\$16,107	-12.7%
Lowell City	\$29,839	\$26,025	-12.8%
Bronson City	\$17,226	\$15,009	-12.9%
Brighton City	\$59,276	\$51,578	-13.0%
Grand Rapids City	\$25,585	\$22,218	-13.2%
Petoskey City	\$90,947	\$78,902	-13.2%
Laingsburg City	\$21,747	\$18,846	-13.3%
Marysville City	\$43,158	\$37,374	-13.4%
Gibraltar City	\$34,838	\$30,139	-13.5%
Springfield City	\$17,196	\$14,870	-13.5%
Grosse Pointe City	\$73,103	\$62,992	-13.8%
Tecumseh City	\$33,117	\$28,473	-14.0%
Bay Village	\$18,393	\$15,809	-14.0%
Leslie City	\$22,380	\$19,210	-14.2%
Davison City	\$23,704	\$20,329	-14.2%
Clio City	\$18,802	\$16,102	-14.4%
Birmingham City	\$105,366	\$90,212	-14.4%
Dowagiac City	\$17,436	\$14,845	-14.9%
Gaylord City	\$54,173	\$46,086	-14.9%
Grayling City	\$30,864	\$26,212	-15.1%
Saline City	\$51,930	\$44,096	-15.1%
Gladwin City	\$24,438	\$20,704	-15.3%
Melvindale City	\$21,996	\$18,614	-15.4%
Muskegon Heights City	\$12,226	\$10,312	-15.7%
Kalamazoo City	\$23,225	\$19,509	-16.0%
Coopersville City	\$27,946	\$23,439	-16.1%
Chelsea City	\$53,713	\$44,571	-17.0%
Hillsdale City	\$19,469	\$16,154	-17.0%
Kentwood City	\$43,225	\$35,746	-17.3%
Adrian City	\$21,297	\$17,612	-17.3%
White Cloud City	\$14,823	\$12,234	-17.5%
Reed Village	\$23,334	\$19,257	-17.5%
Roosevelt Park City	\$32,823	\$27,067	-17.5%
Jackson City	\$22,451	\$18,447	-17.8%
Williamston City	\$31,767	\$26,095	-17.9%
Scottville City	\$20,147	\$16,550	-17.9%
Ecorse City	\$28,301	\$23,219	-18.0%
Detroit City	\$13,261	\$10,870	-18.0%
Albion City	\$13,827	\$11,329	-18.1%
Belleville City	\$25,682	\$21,039	-18.1%
Perry City	\$22,743	\$18,626	-18.1%
Vassar City	\$19,426	\$15,898	-18.2%
Mcbain City	\$38,471	\$31,445	-18.3%
Muskegon City	\$19,026	\$15,458	-18.8%

Exhibit 3: Taxable Value Per Capita and % Change, Michigan Cities, 2008 and 2017 (continued)			
	2008	2017	% Change
Woodhaven City	\$47,736	\$38,710	-18.9%
Linden City	\$30,108	\$24,299	-19.3%
Sandusky City	\$27,686	\$22,324	-19.4%
Otsego City	\$27,727	\$22,351	-19.4%
Wyandotte City	\$26,946	\$21,670	-19.6%
Village Of Clarkston City	\$52,638	\$42,244	-19.7%
Trenton City	\$43,477	\$34,860	-19.8%
Brown Village	\$18,849	\$15,084	-20.0%
Memphis City	\$24,012	\$19,214	-20.0%
Rochester City	\$62,668	\$50,056	-20.1%
Bloomfield Hills City	\$231,137	\$184,093	-20.4%
Riverview City	\$30,593	\$24,291	-20.6%
Petersburg City	\$20,720	\$16,427	-20.7%
Livonia City	\$51,469	\$40,744	-20.8%
Rochester Hills City	\$53,061	\$41,974	-20.9%
Lansing City	\$21,605	\$17,026	-21.2%
Yale City	\$20,010	\$15,720	-21.4%
Novi City	\$66,593	\$51,863	-22.1%
Flat Rock City	\$39,724	\$30,872	-22.3%
Wyoming City	\$31,710	\$24,603	-22.4%
Orchard Lake Village City	\$178,703	\$138,561	-22.5%
Grand Blanc City	\$33,226	\$25,744	-22.5%
St Clair City	\$43,752	\$33,772	-22.8%
Rockwood City	\$28,933	\$22,298	-22.9%
Clawson City	\$34,122	\$26,239	-23.1%
Dearborn City	\$44,296	\$33,982	-23.3%
Hamtramck City	\$11,203	\$8,583	-23.4%
Sterling Heights City	\$39,277	\$30,086	-23.4%
Ferndale City	\$32,128	\$24,549	-23.6%
Howell City	\$40,558	\$30,947	-23.7%
Allen Park City	\$36,443	\$27,783	-23.8%
Grosse Pointe Woods City	\$51,954	\$39,548	-23.9%
Fenton City	\$39,728	\$30,205	-24.0%
Troy City	\$68,781	\$52,266	-24.0%
Dexter City	\$65,770	\$49,650	-24.5%
Southgate City	\$29,682	\$22,323	-24.8%
Saginaw City	\$13,532	\$10,152	-25.0%
Algonac City	\$30,091	\$22,505	-25.2%
Taylor City	\$28,490	\$21,165	-25.7%
Inkster City	\$14,160	\$10,511	-25.8%
Mt Clemens City	\$26,809	\$19,854	-25.9%
Flushing City	\$28,610	\$21,125	-26.2%
South Lyon City	\$36,276	\$26,782	-26.2%
Richmond City	\$36,007	\$26,436	-26.6%
Manton City	\$14,810	\$10,866	-26.6%
Caro City	\$32,077	\$23,299	-27.4%
Marine Village	\$30,130	\$21,872	-27.4%
Fraser City	\$40,702	\$29,528	-27.5%
Utica City	\$47,891	\$34,557	-27.8%

Exhibit 3: Taxable Value Per Capita and % Change, Michigan Cities, 2008 and 2017 (continued)			
	2008	2017	% Change
Burton City	\$25,837	\$18,636	-27.9%
Dearborn Heights City	\$28,297	\$20,391	-27.9%
New Baltimore City	\$38,670	\$27,852	-28.0%
Ewart City	\$28,357	\$20,410	-28.0%
Farmington City	\$40,507	\$28,967	-28.5%
Sylvan Lake City	\$61,350	\$43,819	-28.6%
Wixom City	\$65,309	\$46,424	-28.9%
Westland City	\$27,306	\$19,334	-29.2%
Warren City	\$34,681	\$24,185	-30.3%
Swartz Creek City	\$37,745	\$26,282	-30.4%
Garden Village	\$25,844	\$17,981	-30.4%
Lincoln Park City	\$20,568	\$14,296	-30.5%
Ypsilanti City	\$20,204	\$13,899	-31.2%
Romulus City	\$54,293	\$37,221	-31.4%
St Clair Shores City	\$33,045	\$22,621	-31.5%
Farmington Hills City	\$55,096	\$37,644	-31.7%
Walled Lake City	\$36,842	\$24,806	-32.7%
Keego Harbor City	\$39,621	\$26,312	-33.6%
Auburn Hills City	\$108,310	\$69,686	-35.7%
Mt Morris City	\$14,456	\$9,263	-35.9%
Southfield City	\$51,529	\$32,722	-36.5%
Madison Heights City	\$40,368	\$25,490	-36.9%
Village Of Grosse Pointe Shores City	\$139,426	\$87,969	-36.9%
Roseville City	\$28,494	\$17,810	-37.5%
Center Line City	\$29,865	\$18,584	-37.8%
Lathrup Village City	\$46,626	\$28,619	-38.6%
Portage City	\$67,344	\$40,829	-39.4%
Wayne City	\$33,786	\$20,165	-40.3%
Oak Park City	\$24,432	\$14,580	-40.3%
Milan City	\$42,672	\$25,449	-40.4%
Eastpointe City	\$23,860	\$12,898	-45.9%
Harper Woods City	\$29,613	\$15,796	-46.7%
Flint City	\$15,260	\$7,751	-49.2%
Hazel Park City	\$20,515	\$10,109	-50.7%
Luna Pier City	\$70,285	\$34,151	-51.4%
Pontiac City	\$24,196	\$11,239	-53.6%
Total (Unweighted)	\$36,699	\$32,694	-10.9%

Exhibit 4: TV Change by Poulation Size, Michigan Cities, 2008-2017

Population Group	Number	% Change (unweight- ed average)	Number Declines	Number Increases
50,000+	24	-24.1%	24	0
20,000-49,999	31	-19.5%	28	3
10,000-19,999	36	-15.1%	32	4
5,000-9,999	54	-9.3%	42	12
5,000 or less	135	-5.0%	88	47
Total	280	-10.9%	214	66





MICHIGAN STATE
UNIVERSITY

Extension
Center for Local Government
Finance and Policy

thrivelocal.msue.msu.edu