



# **Recent Trends in Local Government Finances**

Citizens Research Council of Michigan  
and  
Center for Local, State, and Urban Policy

October 1, 2015



## **Citizens Research Council of Michigan**

- **Founded in 1916**
- **Statewide**
- **Nonpartisan**
- **Private not-for-profit**
- **Promotes sound policy for state and local governments through factual research**
- **Relies on charitable contributions from Michigan foundations, businesses, organizations, and individuals**

The Center for Local, State, and Urban Policy (CLOSUP), housed at the University of Michigan's Gerald R. Ford School of Public Policy, conducts and supports applied policy research designed to inform state, local, and urban policy issues. Through integrated research, teaching, and outreach involving academic researchers, students, policymakers and practitioners, CLOSUP seeks to foster understanding of today's state and local policy problems, and to find effective solutions to those problems.



Learn more at [closup.umich.edu](http://closup.umich.edu)

# Trends in Michigan local government fiscal health from the MPFS

CRC-CLOSUP Webinar  
October 1, 2015

# The Michigan Public Policy Survey

- **Census survey** – all counties, cities, villages, and townships
- **Respondents** – chief elected and appointed officials
- **Administered** – online and via hardcopy
- **Timing** – Spring and Fall each year
- **Topics** – wide range, such as fiscal health, budget priorities, economic development, intergovernmental cooperation, employee policies, labor unions, state relations, roads, environmental sustainability, citizen engagement, much more.

# MPPS is not a typical opinion poll

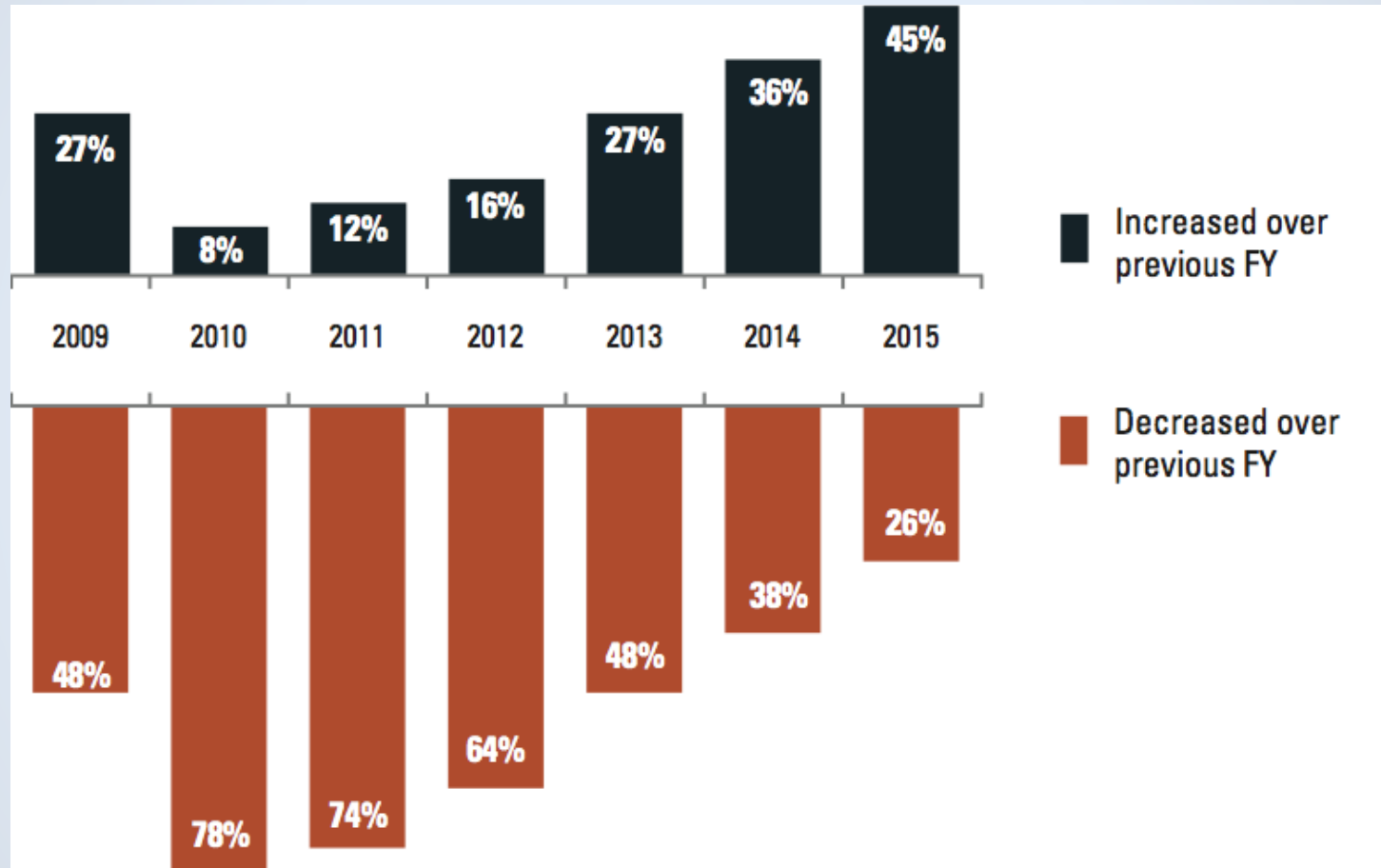
- 70+% response rates
- **Transparency**
  - Questionnaires online
  - Pre-run data tables online
  - Sharing of (anonymized) datasets with other researchers
- Expert advisors on questionnaire content
- Borrow from other proven sources such as NLC and ICMA

# What does the MPFS aim to do?

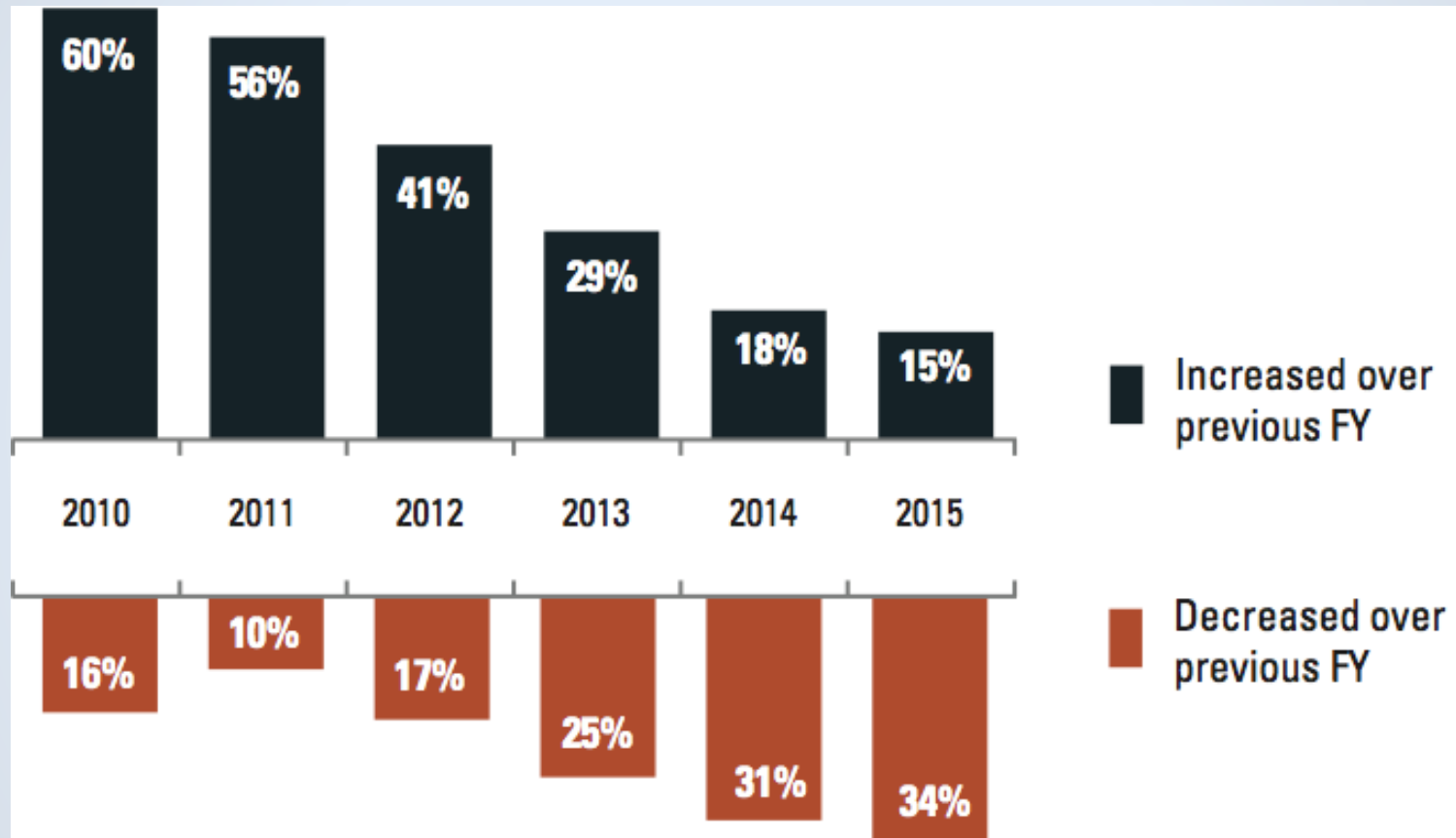
- **Improve understanding** of local government to help improve policymaking and quality of life
- **Inform local leaders** about peers across the state: challenges and responses
- **Inform state policymakers** and other stakeholders with data about local level challenges and responses not available from any other source
- **Build a longitudinal data archive** to allow tracking of fundamental changes (such as the economic transition, aging population, etc.)
- Foster **academic research and teaching** on local government issues

# Key indicators of local government revenues and expenditures 2009 - 2015

# Slowly Recovering Property Tax Revenues

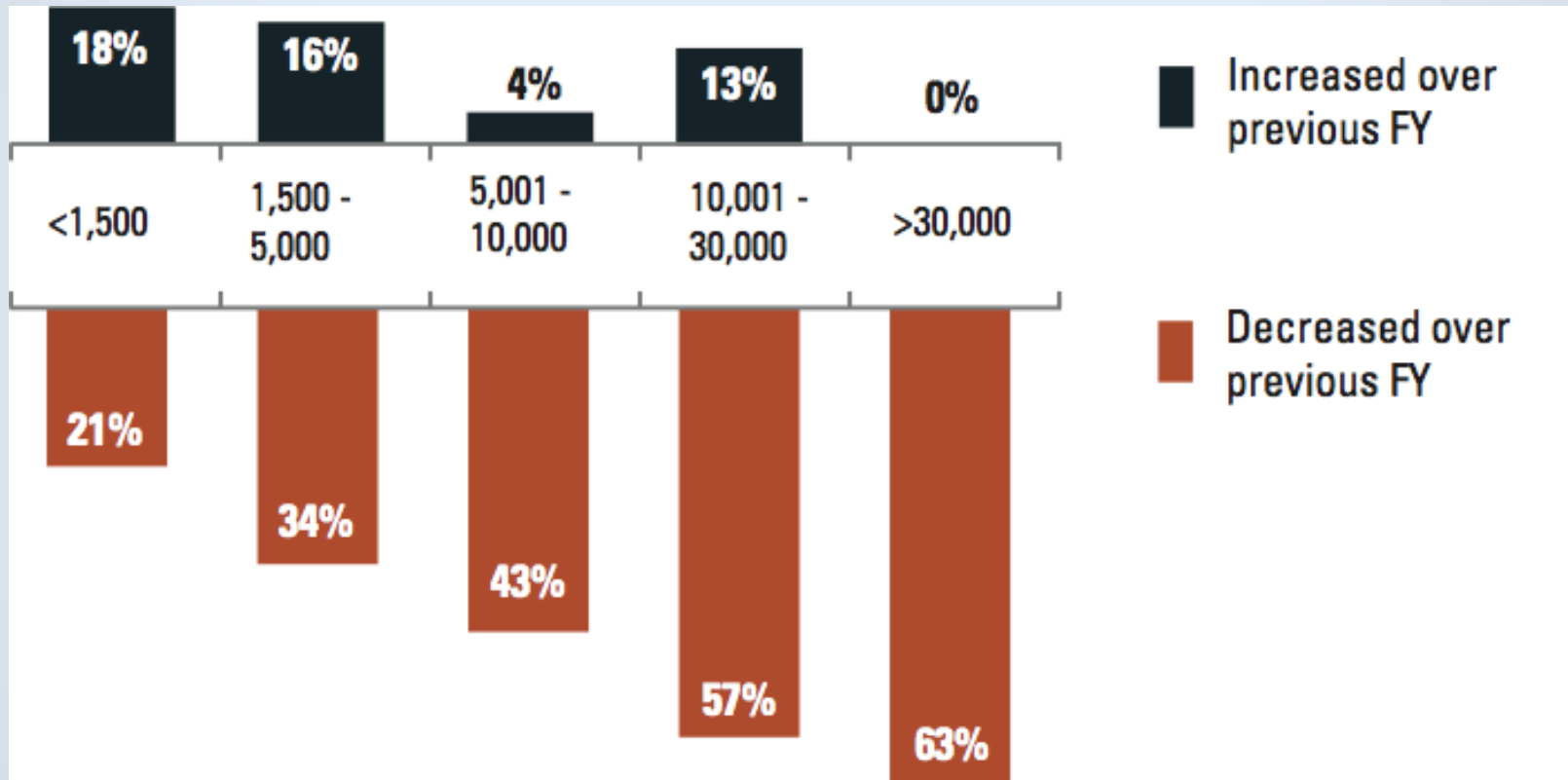


# Home Foreclosures Slowly Decreasing

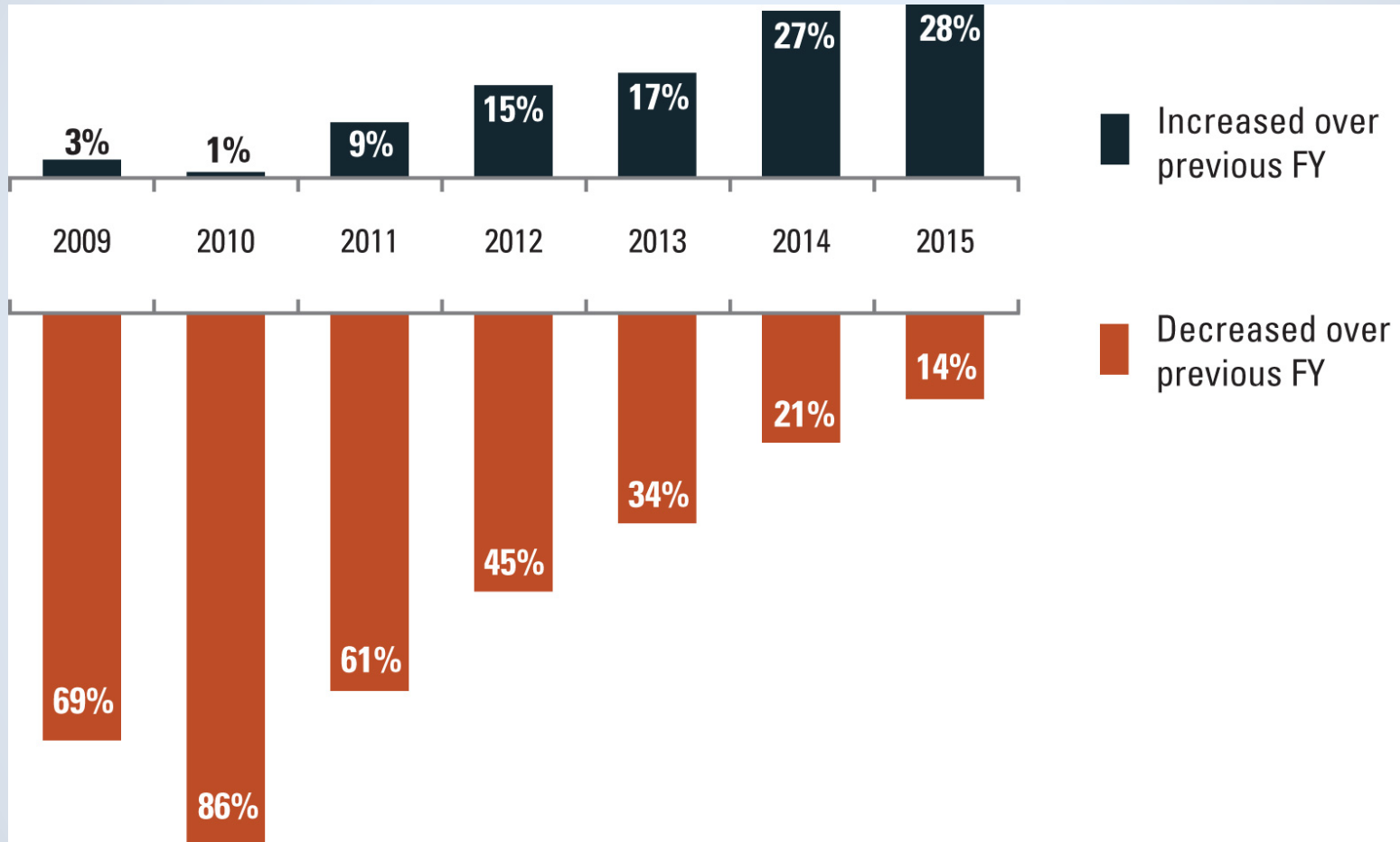


# Changes in Home Foreclosures in 2015

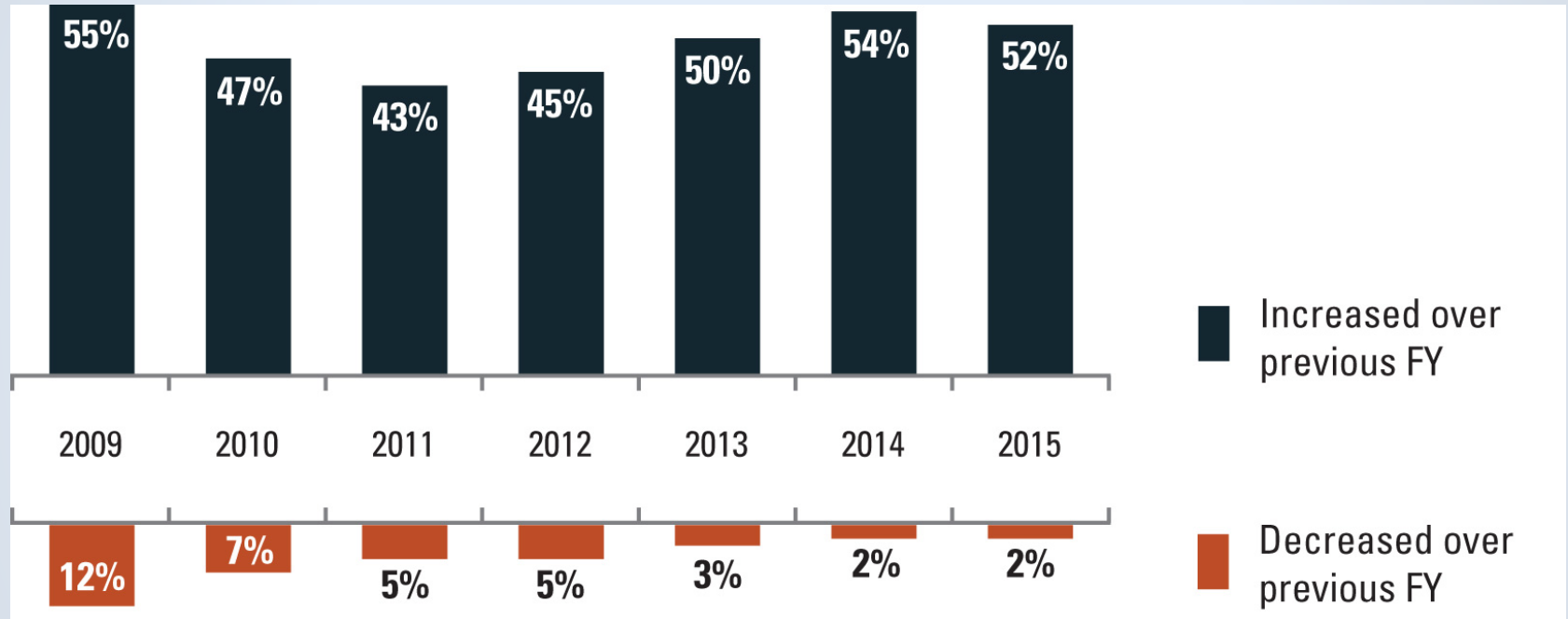
(by jurisdictions' **population size**)



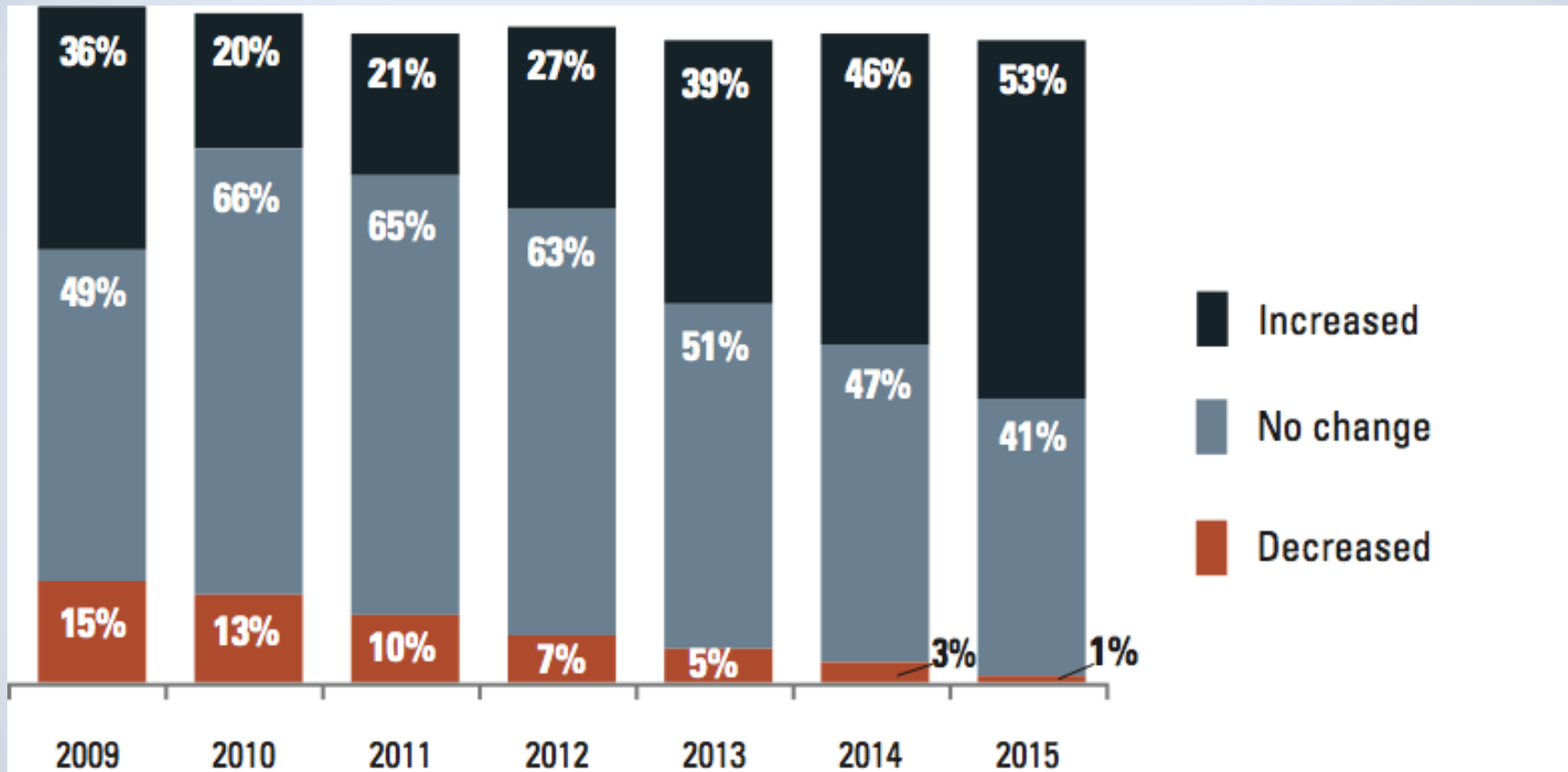
# State Aid Improved, but Stalling



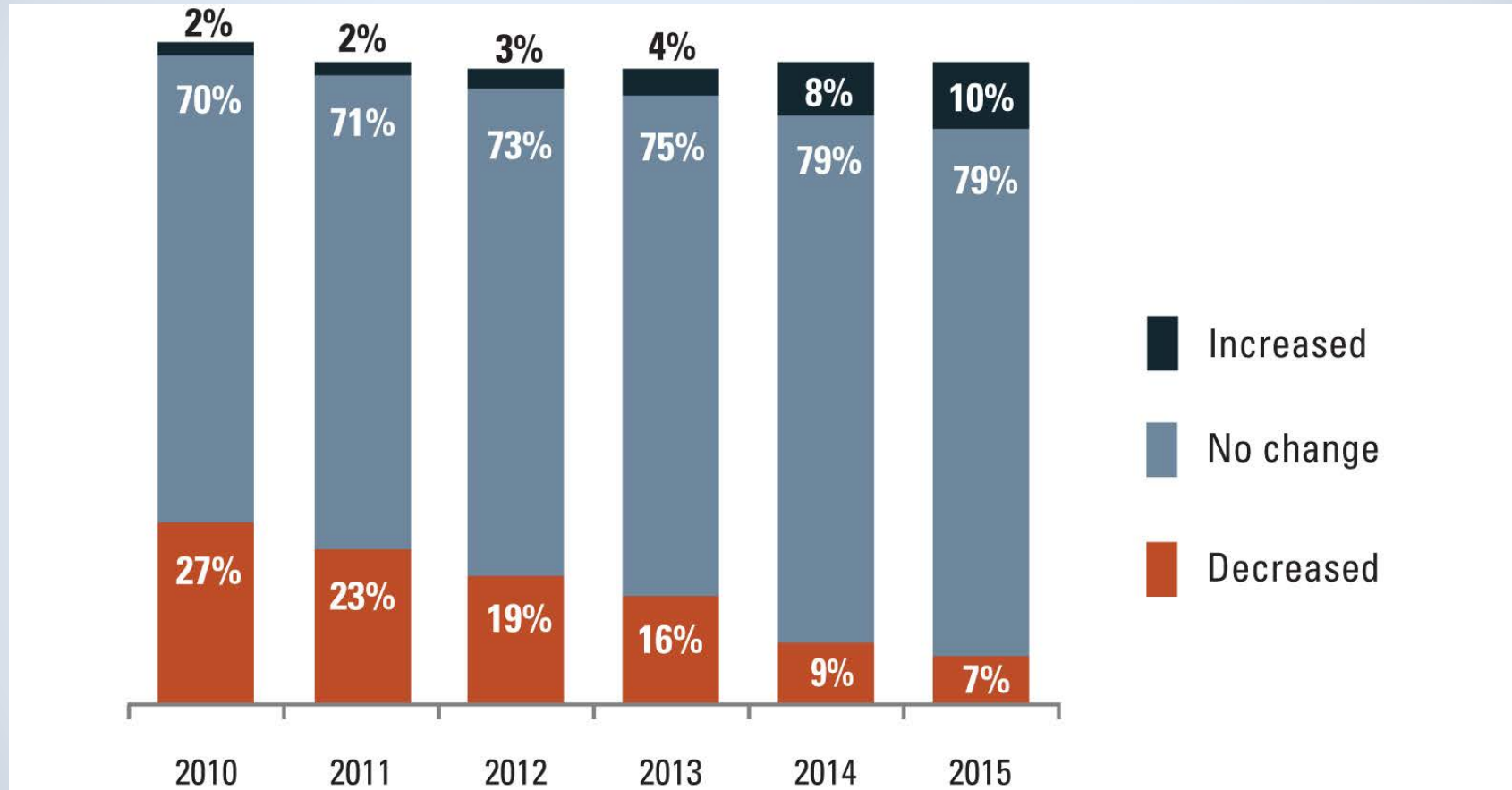
# Infrastructure Needs Remain High



# Employee Wages on the Rise



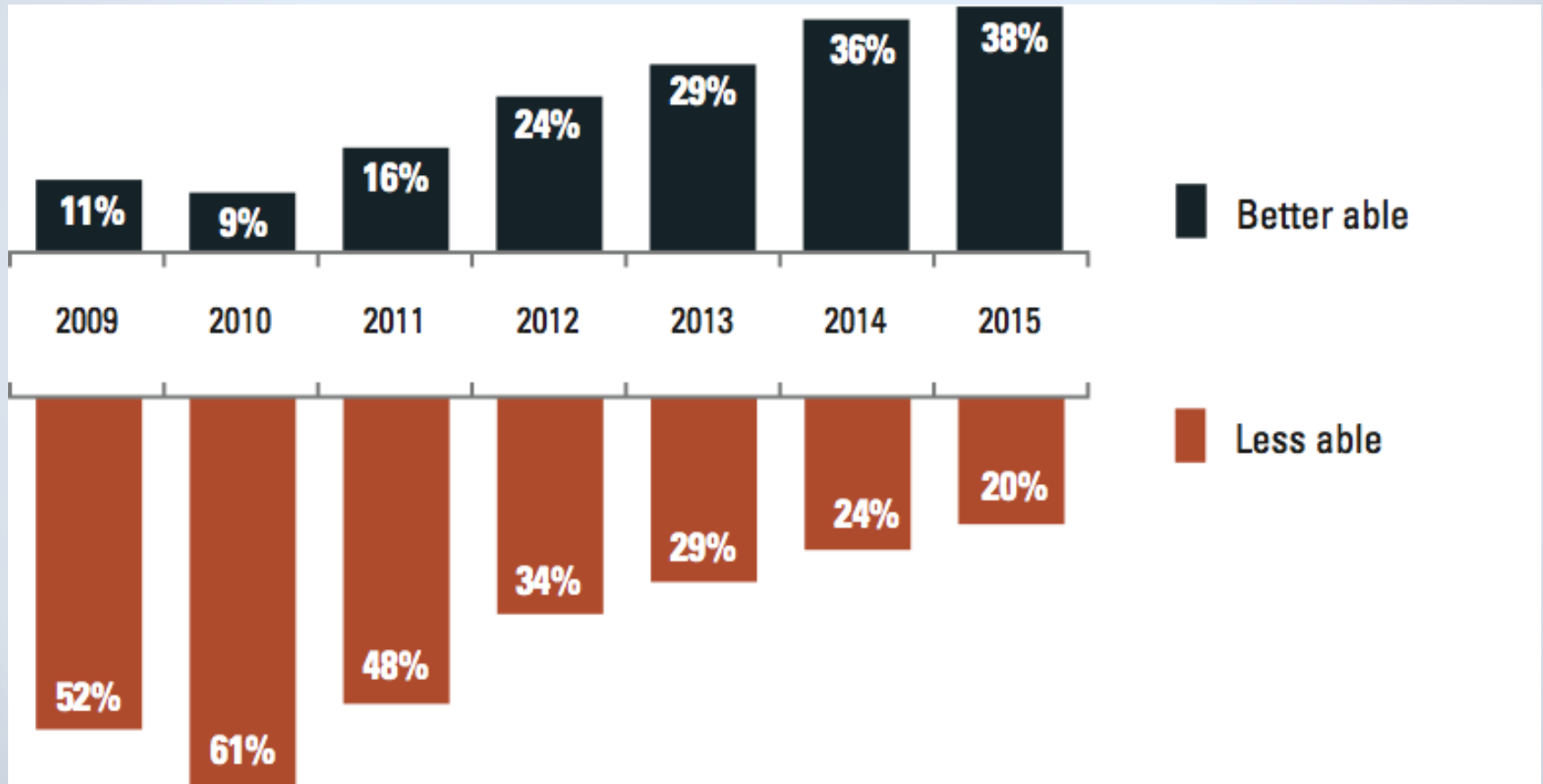
# But Employee Hiring Slow to Rebound



Gradual increase in ability to  
meet financial needs

# Fiscal Health Improvements Decelerating

(% of jurisdictions **better or less able** to meet fiscal needs)



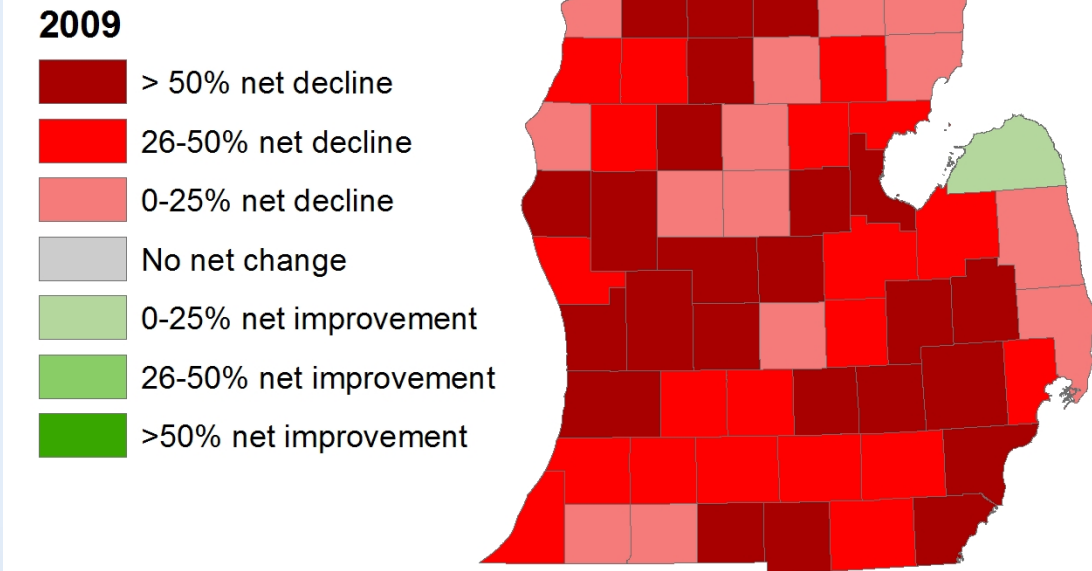
# Spread and Easing of Fiscal Problems, by County

## Net fiscal health:

% of local jurisdictions reporting better able to meet needs

minus

% reporting less able to meet needs



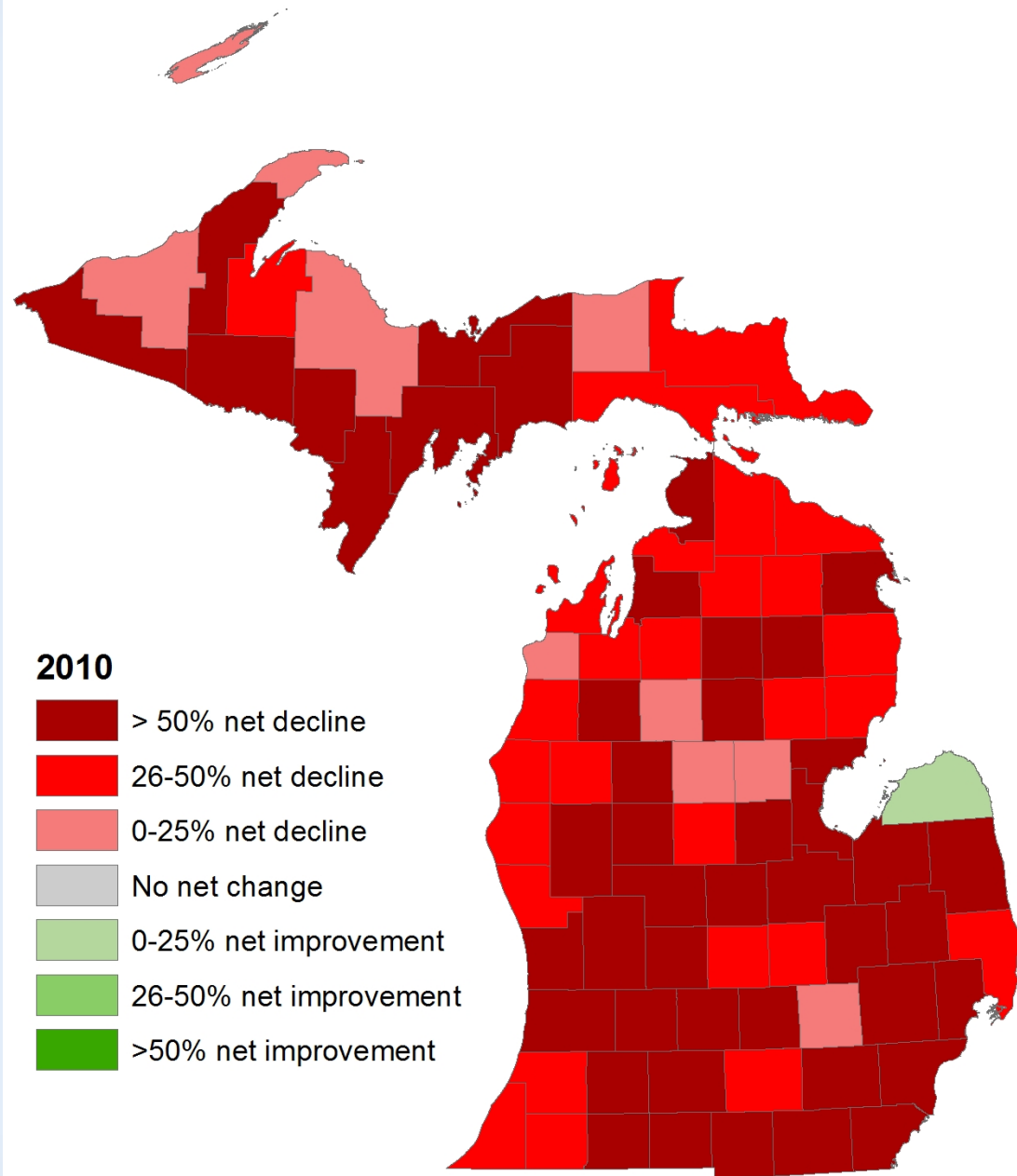
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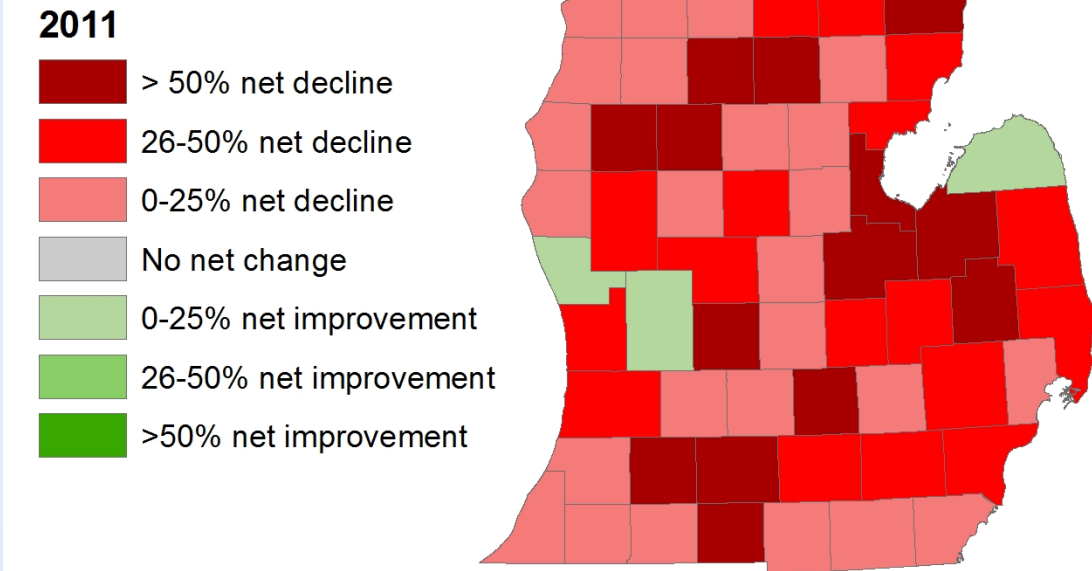
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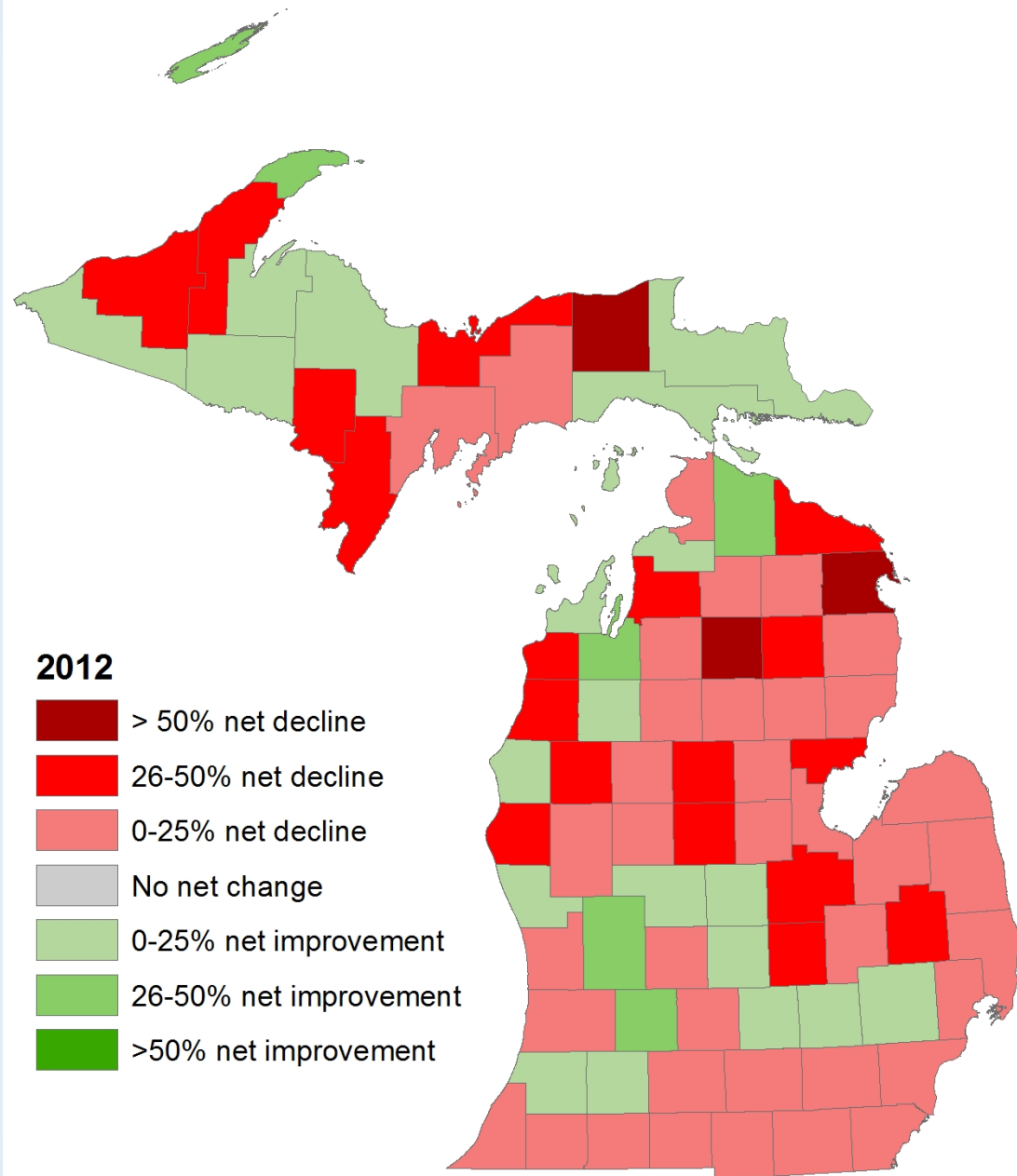
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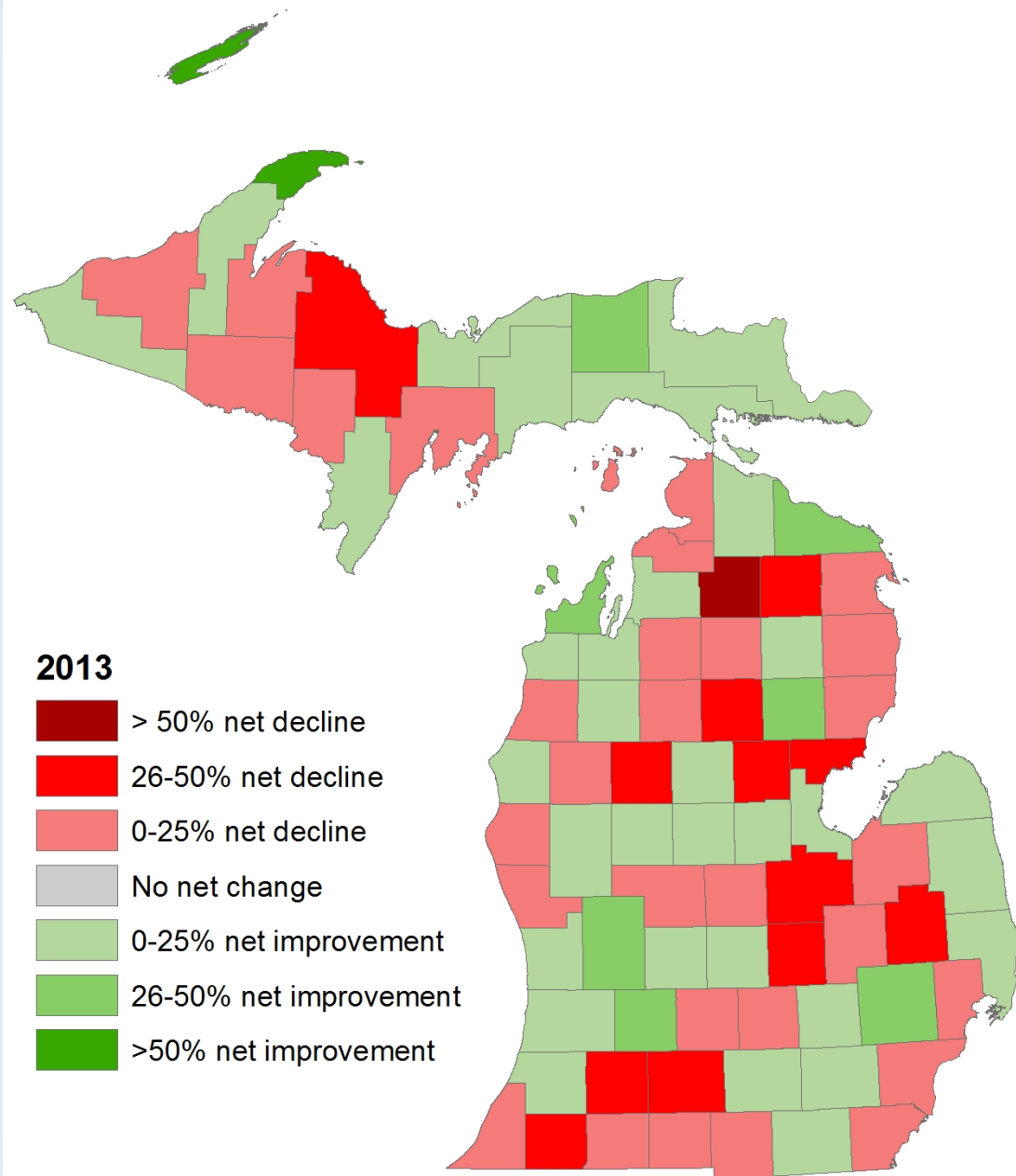
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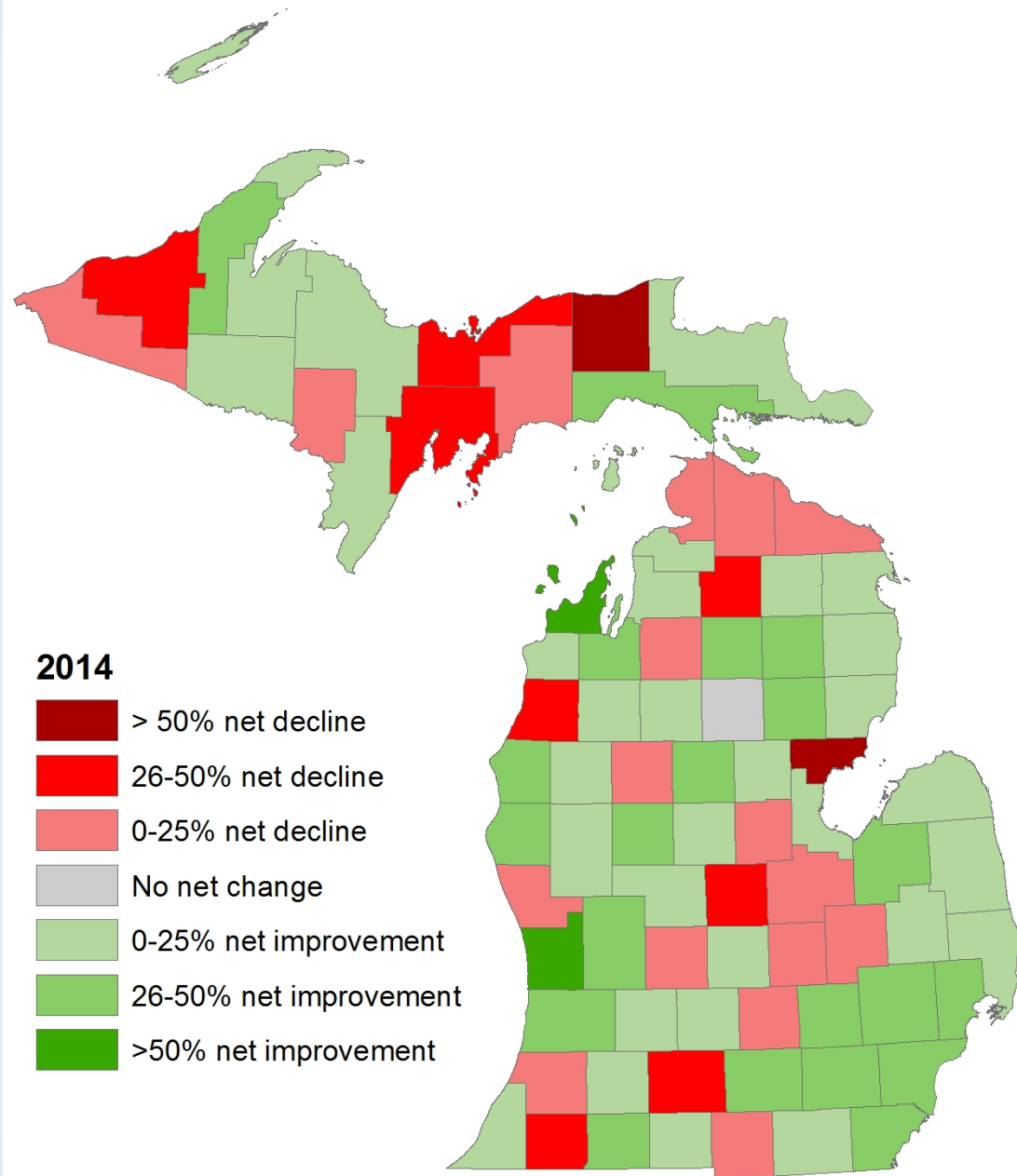
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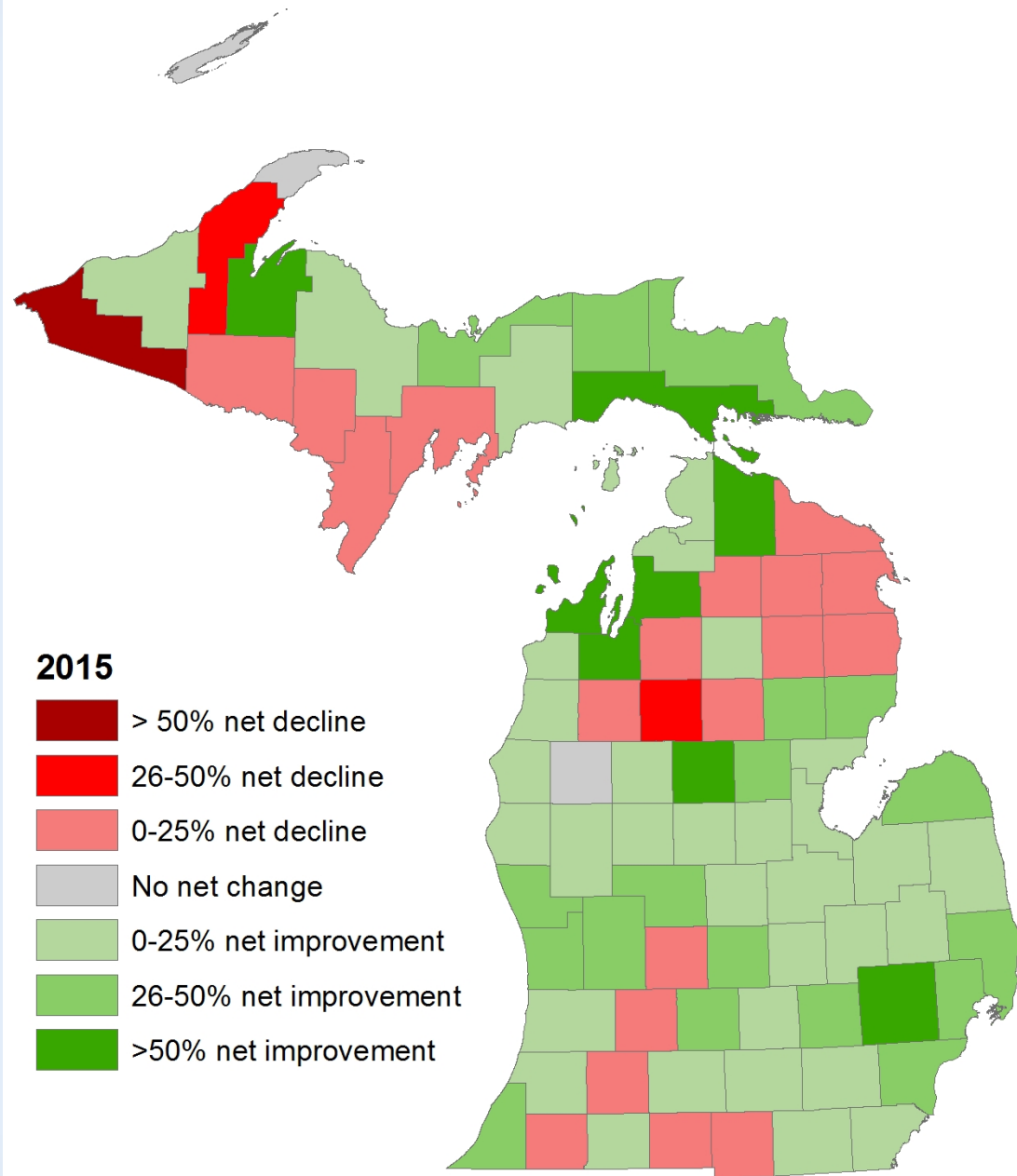
# Spread and Easing of Fiscal Problems, by County

## Net fiscal health:

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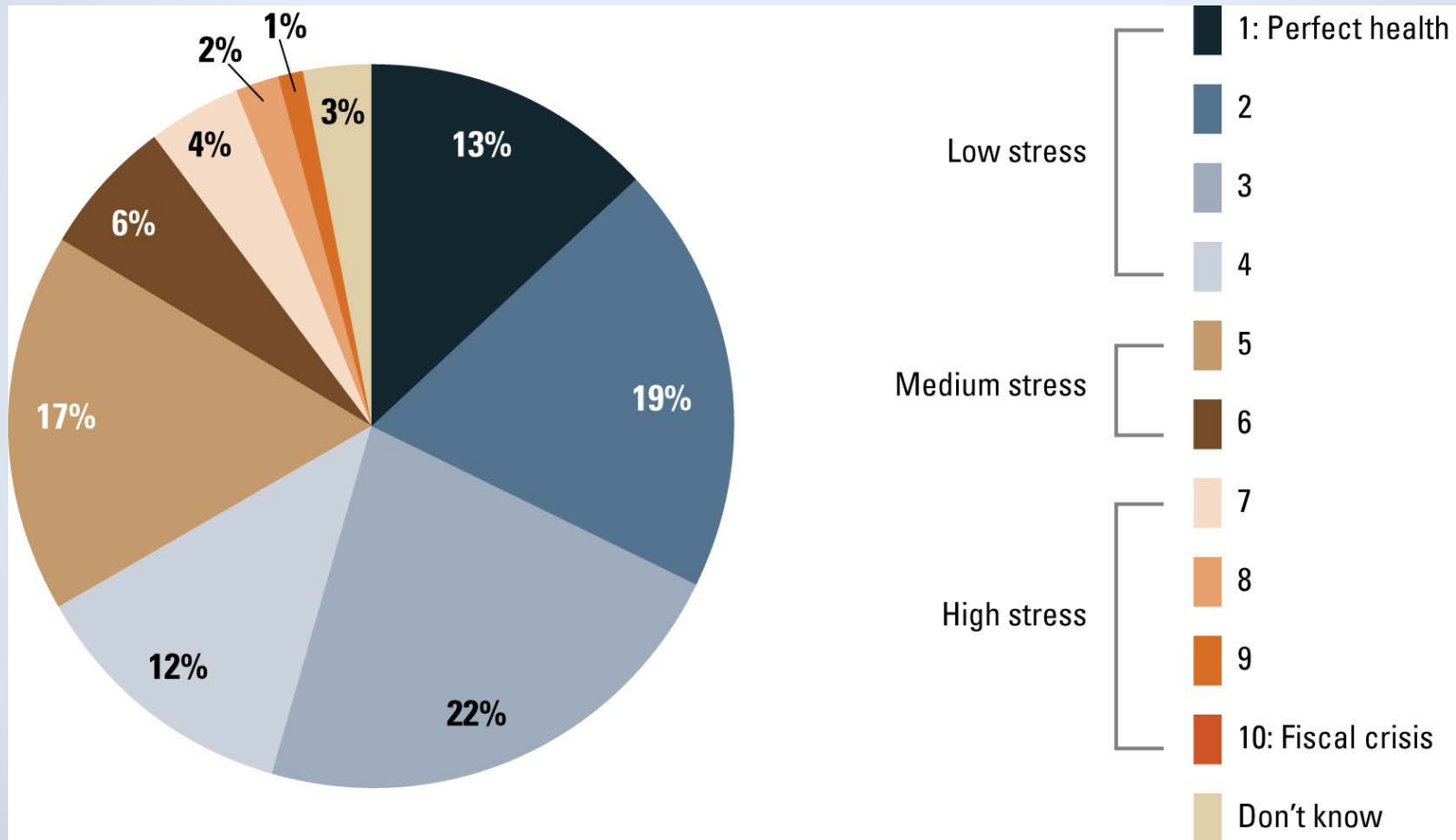
minus

% reporting less able to meet needs

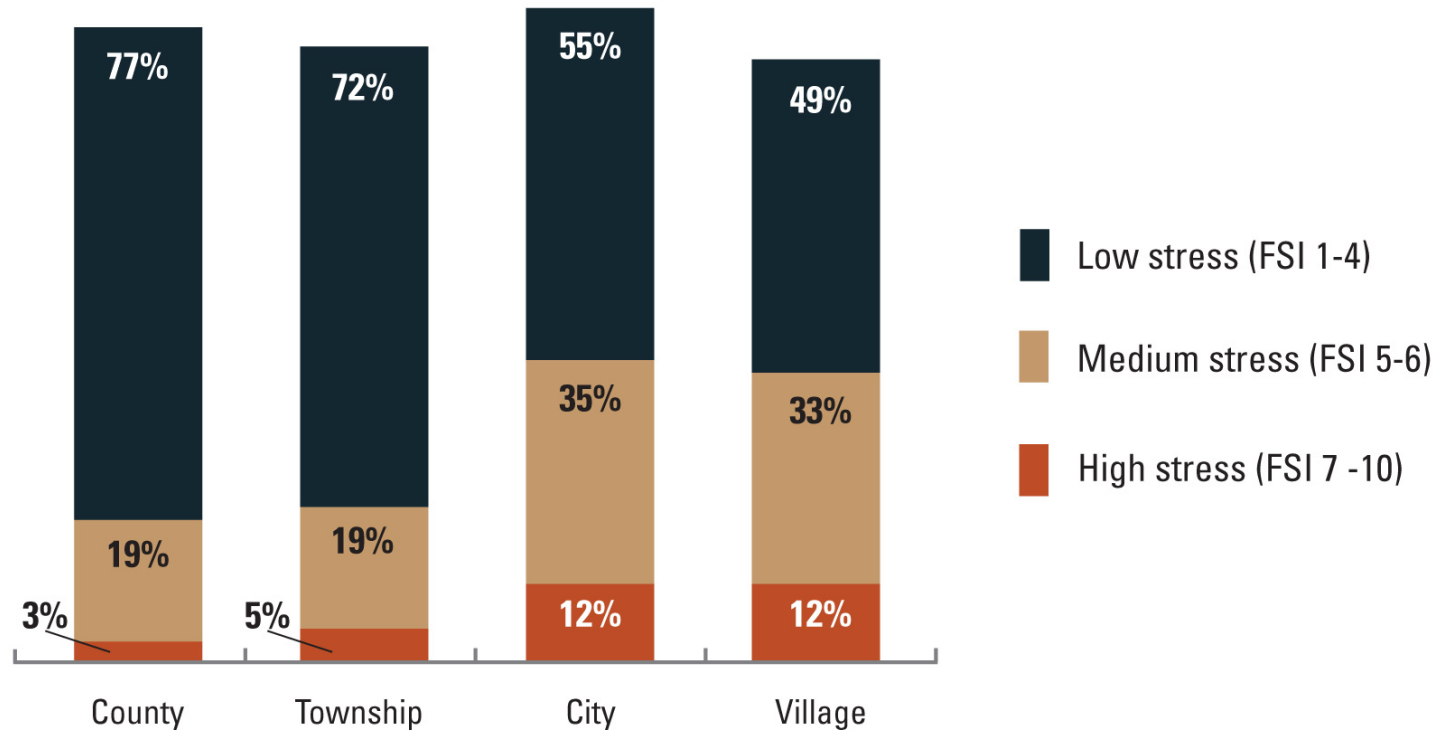


So what do these  
improvements add up to?

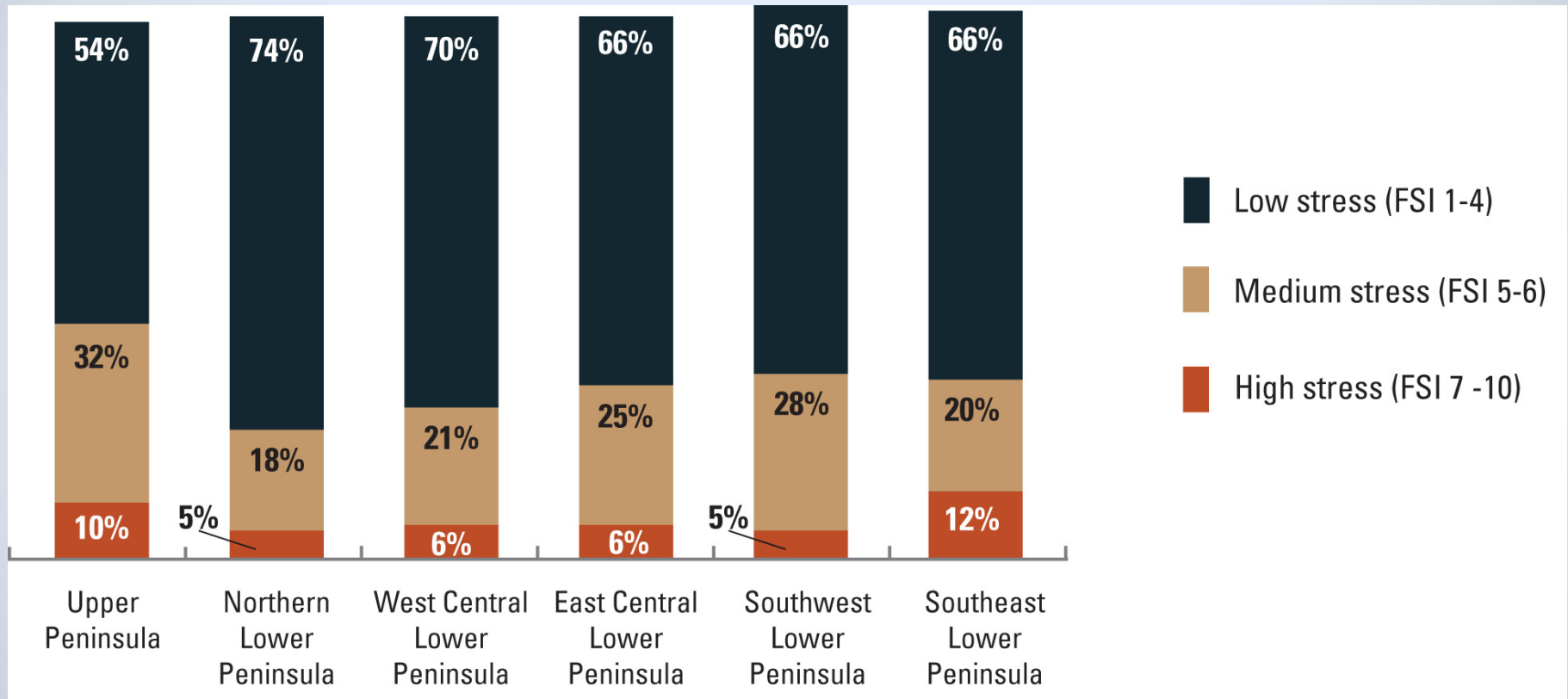
# Overall, relatively low Fiscal Stress



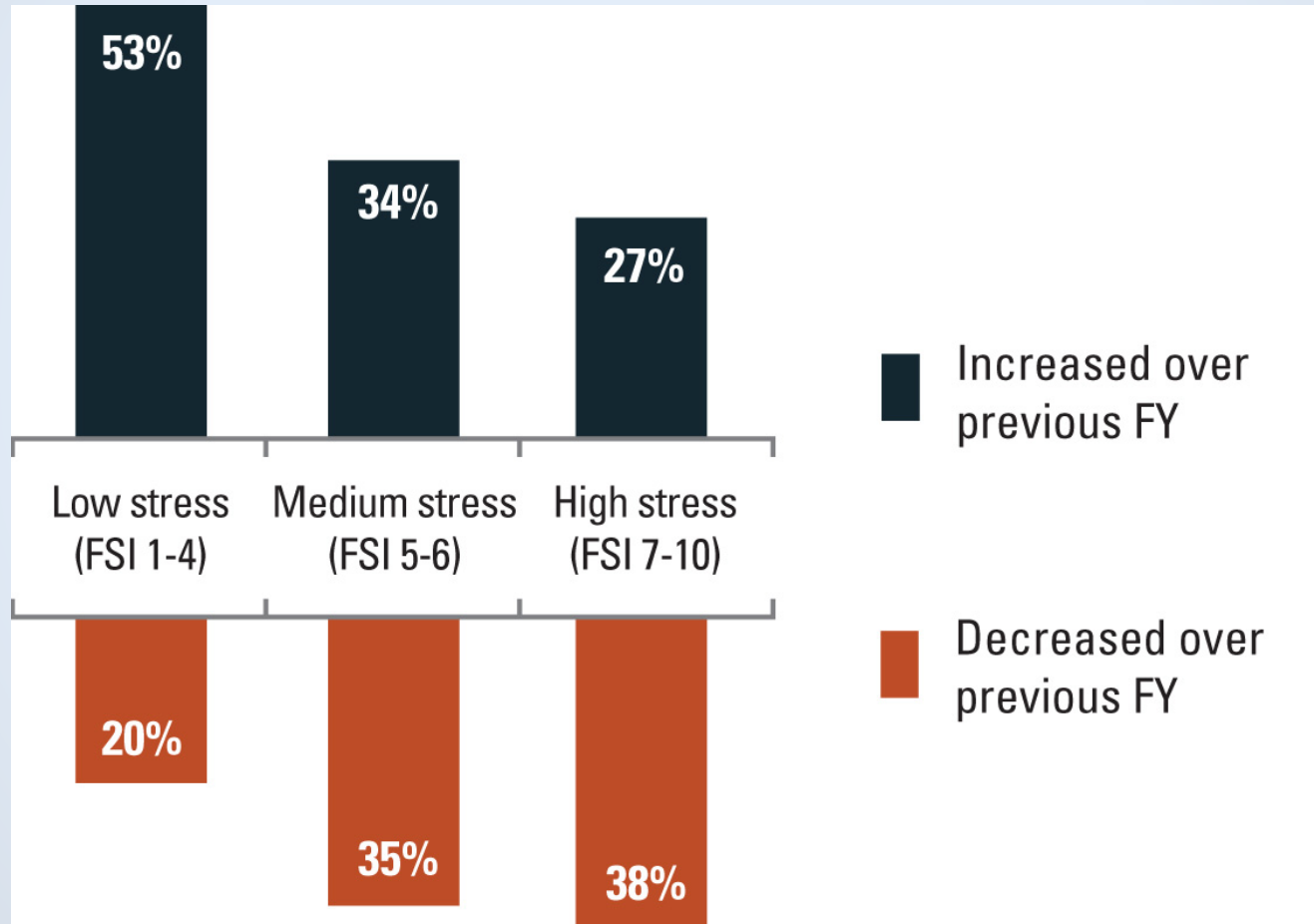
# Higher stress in urban areas



# Stress varies by region

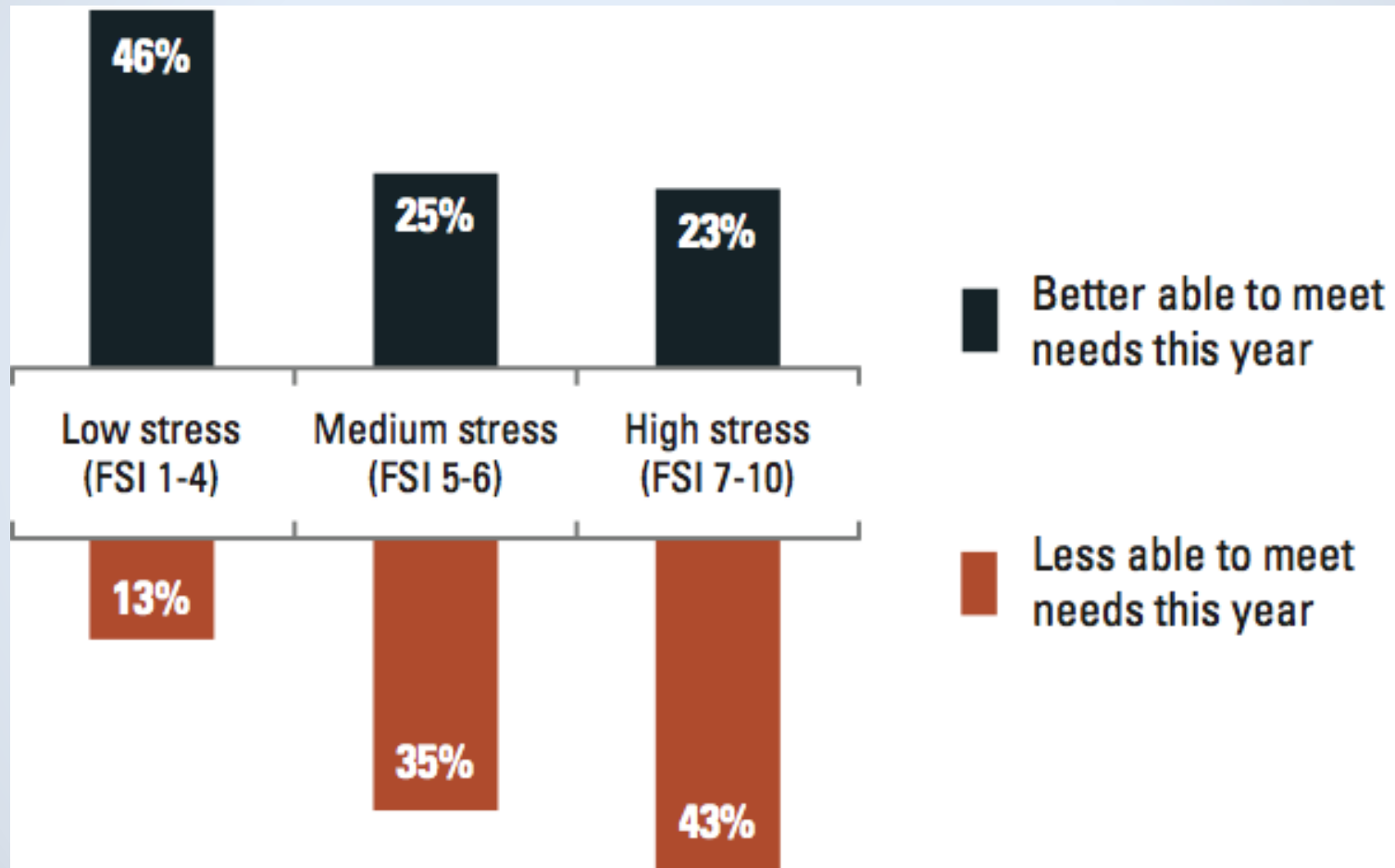


# Property tax revenues decreasing in high-stress communities



# High-stress communities falling farther behind

(% of jurisdictions **better or less able** to meet fiscal needs)





# The Michigan Public Policy Survey (MPPS)

**Email:** [closup-mpps@umich.edu](mailto:closup-mpps@umich.edu)

**Web:** [www.closup.umich.edu](http://www.closup.umich.edu)

**Twitter:** @closup



# Trends in Michigan Local Government Fiscal Health

A Joint webinar with CLOSUP

October 1, 2015

Otniel Chis and Eric Lupher

[www.crcmich.org](http://www.crcmich.org)



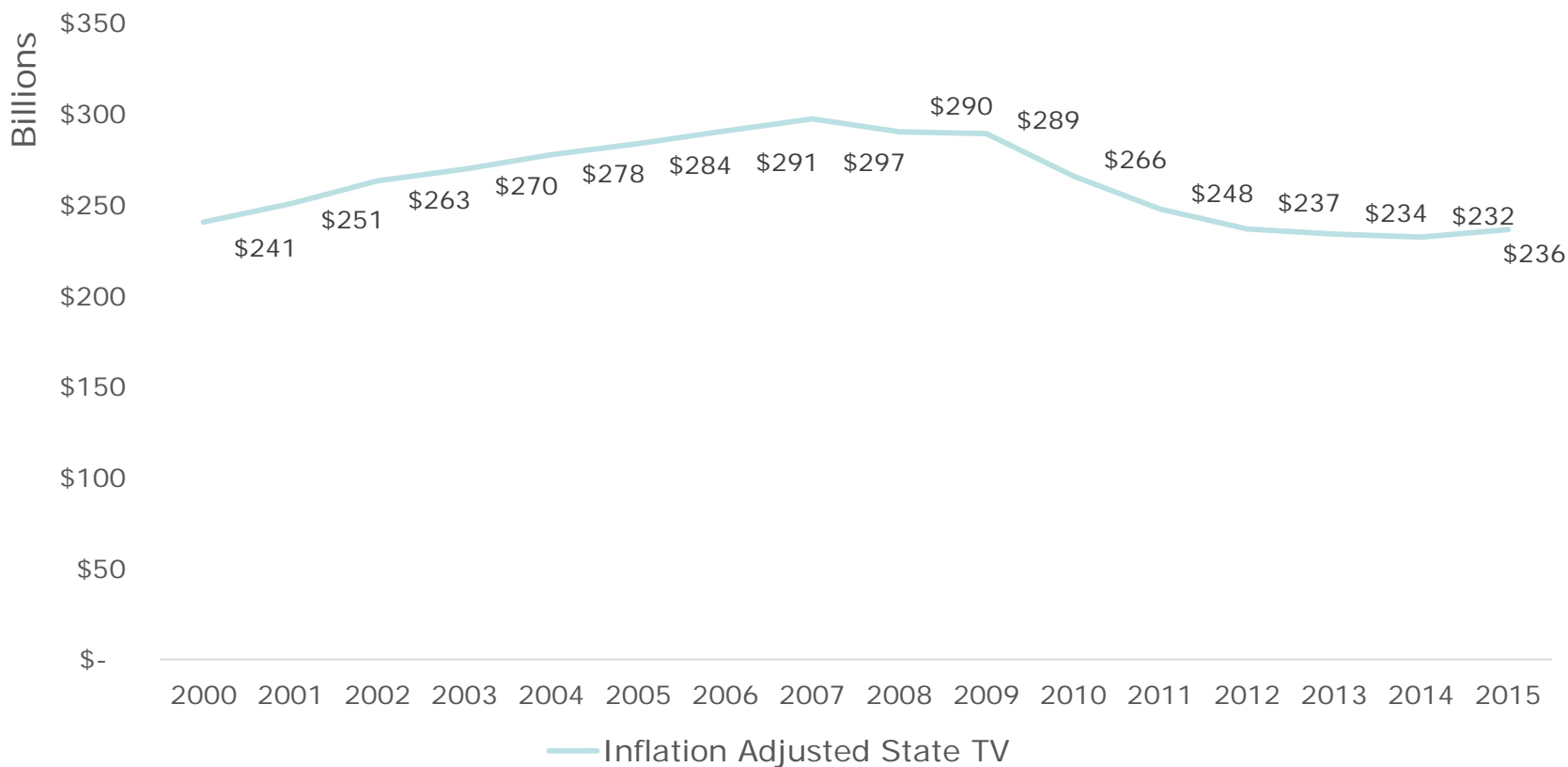
# **Taxable Value Trends in Michigan from 2000 to 2015**



# State-Level Analysis

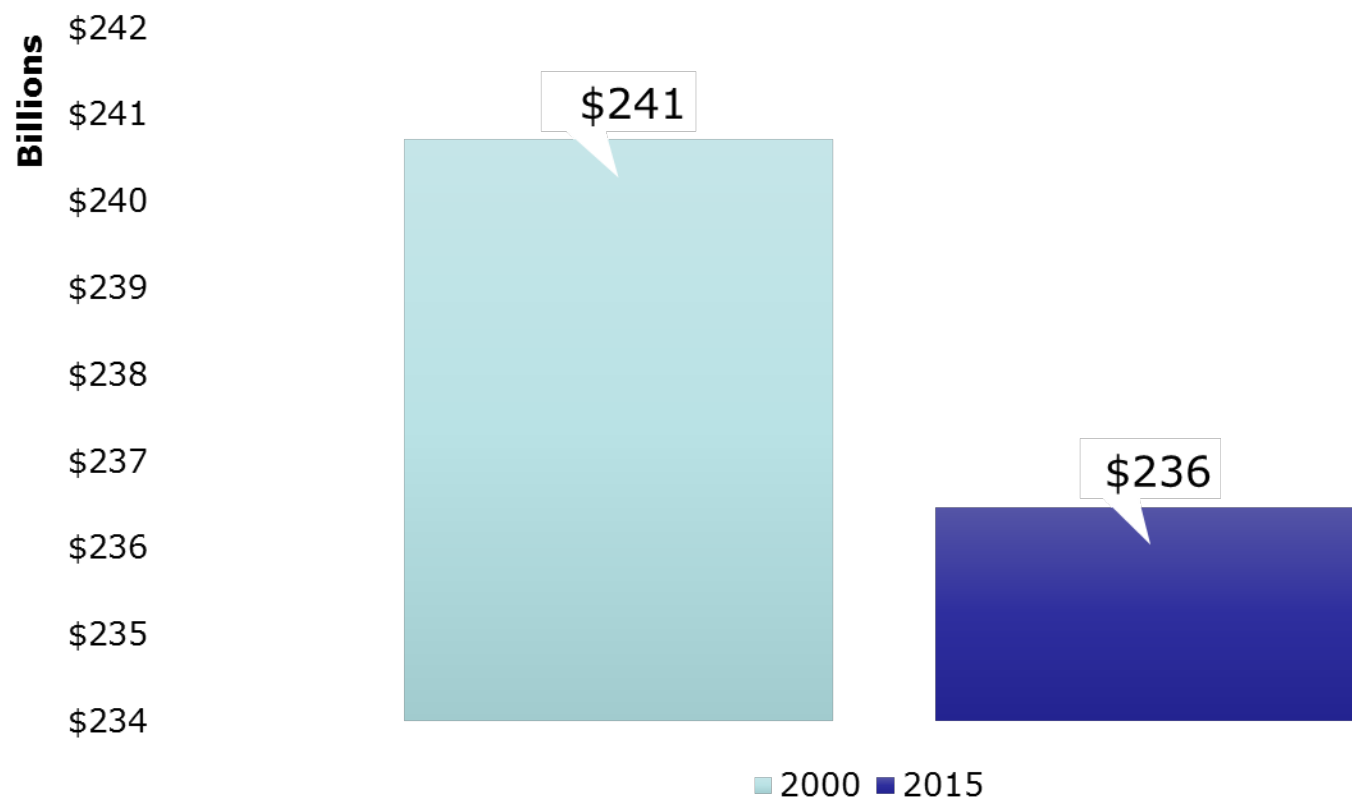


## Inflation-Adjusted Aggregate State Taxable Value from 2000 to 2015





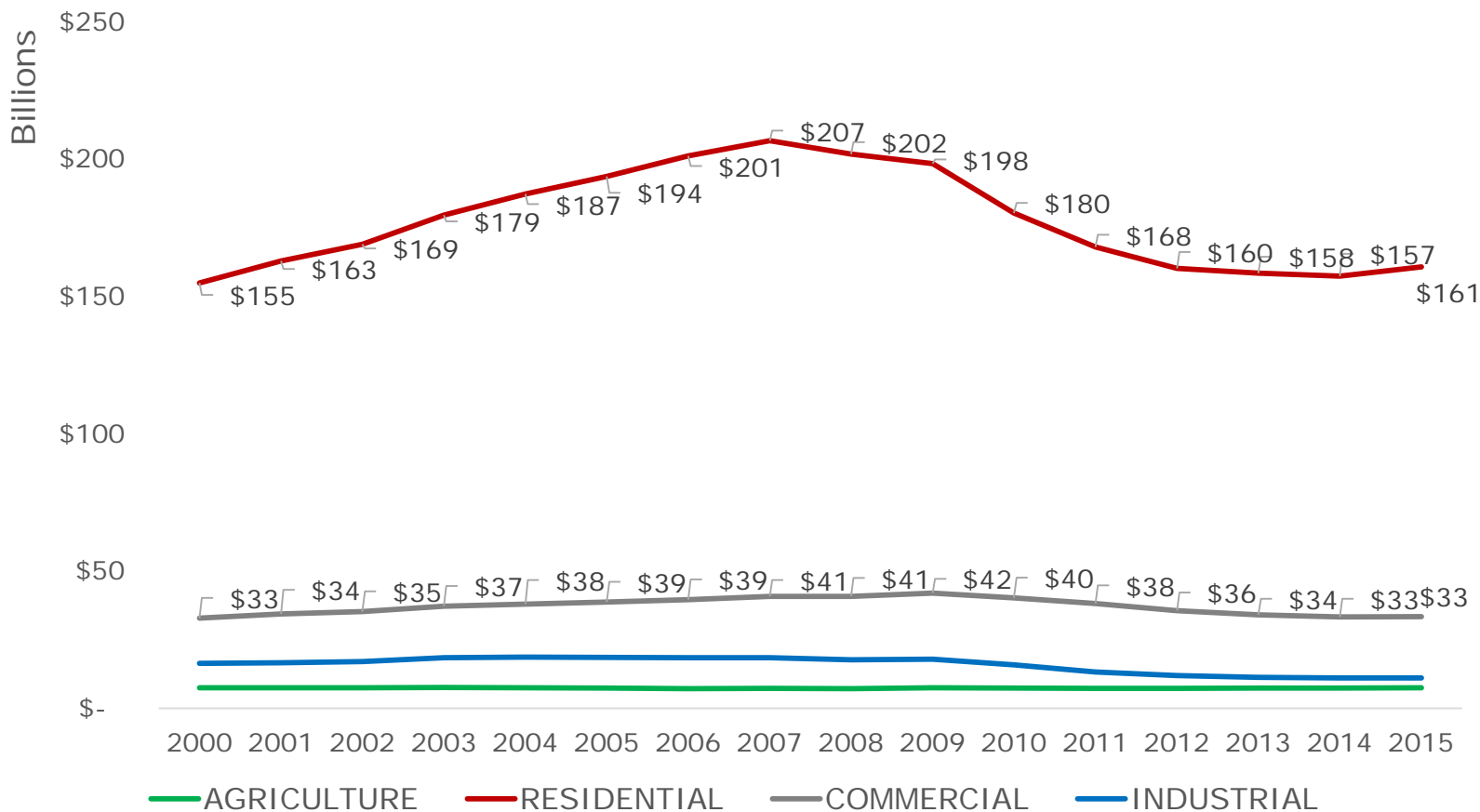
## Inflation-Adjusted Aggregate State Taxable Value in 2000 and 2015





# CITIZENS RESEARCH COUNCIL OF MICHIGAN

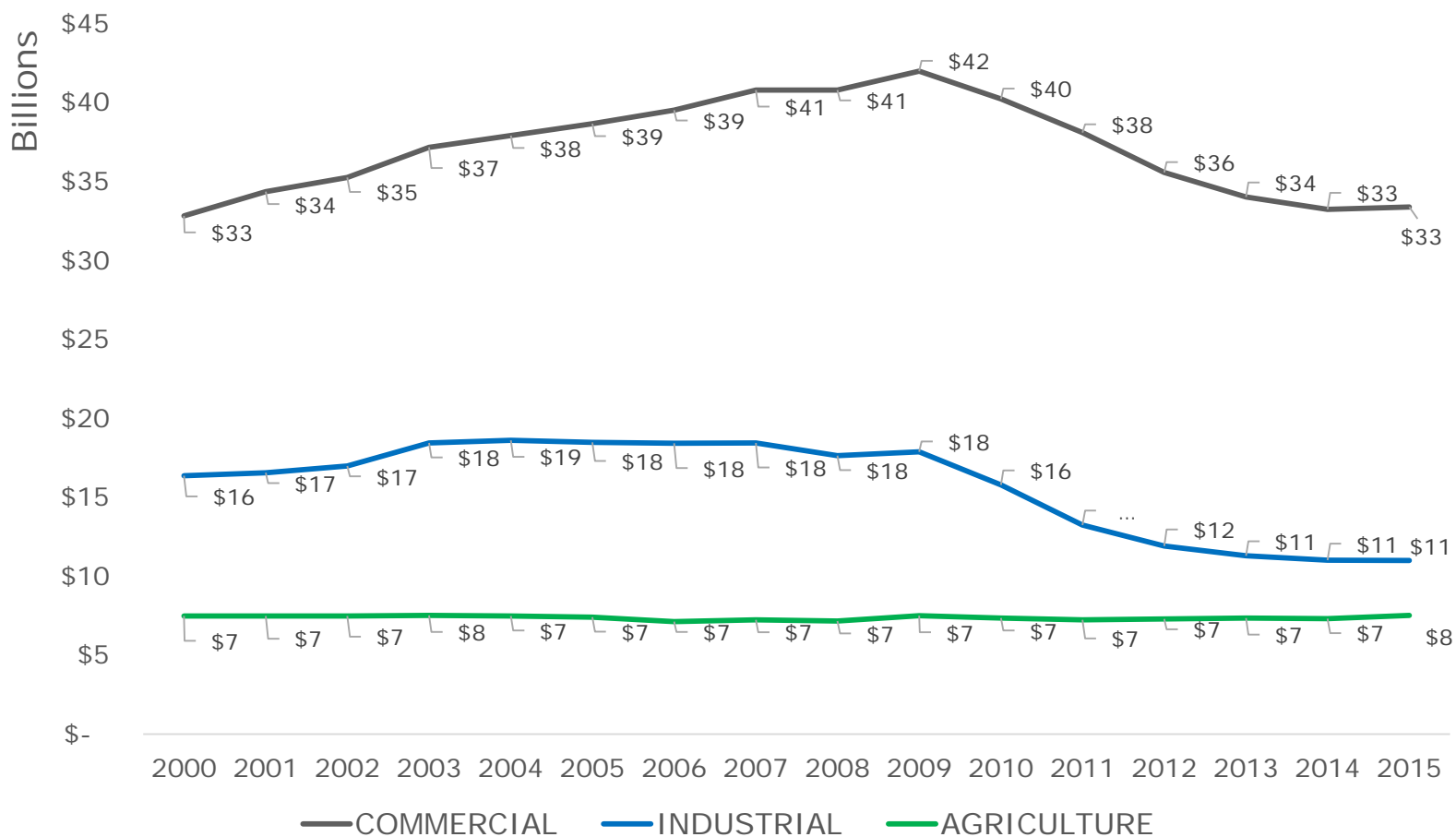
Inflation-Adjusted Aggregate State Taxable Value Trends by Property Class from 2000 to 2015





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Inflation-Adjusted Commercial, Industrial and Agriculture Aggregate  
State Taxable Value Trends from 2000 to 2015



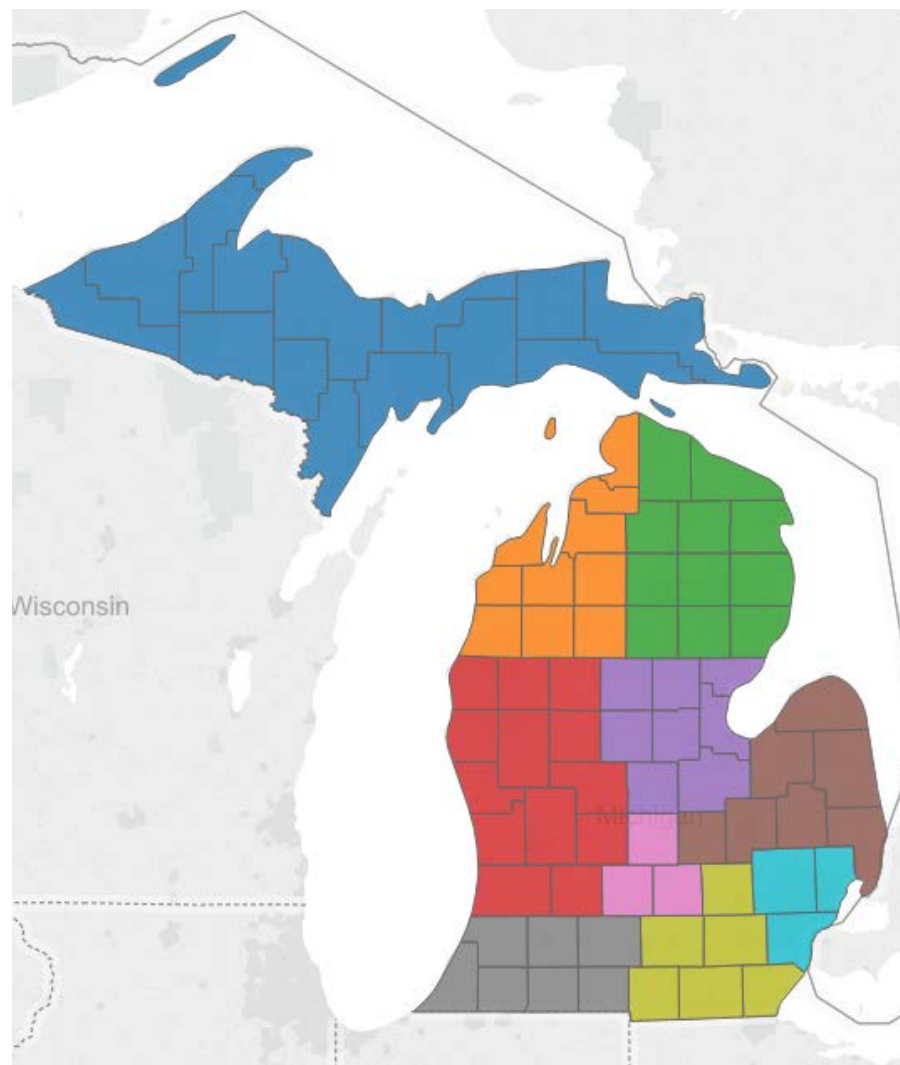
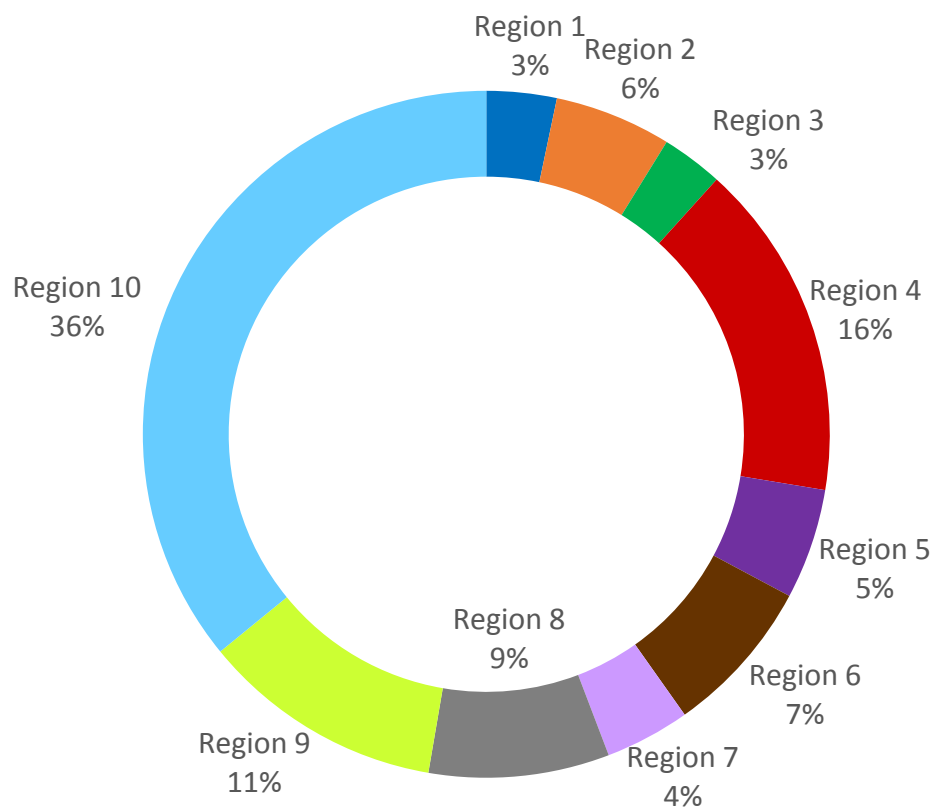


# **Regional-Level Analysis**



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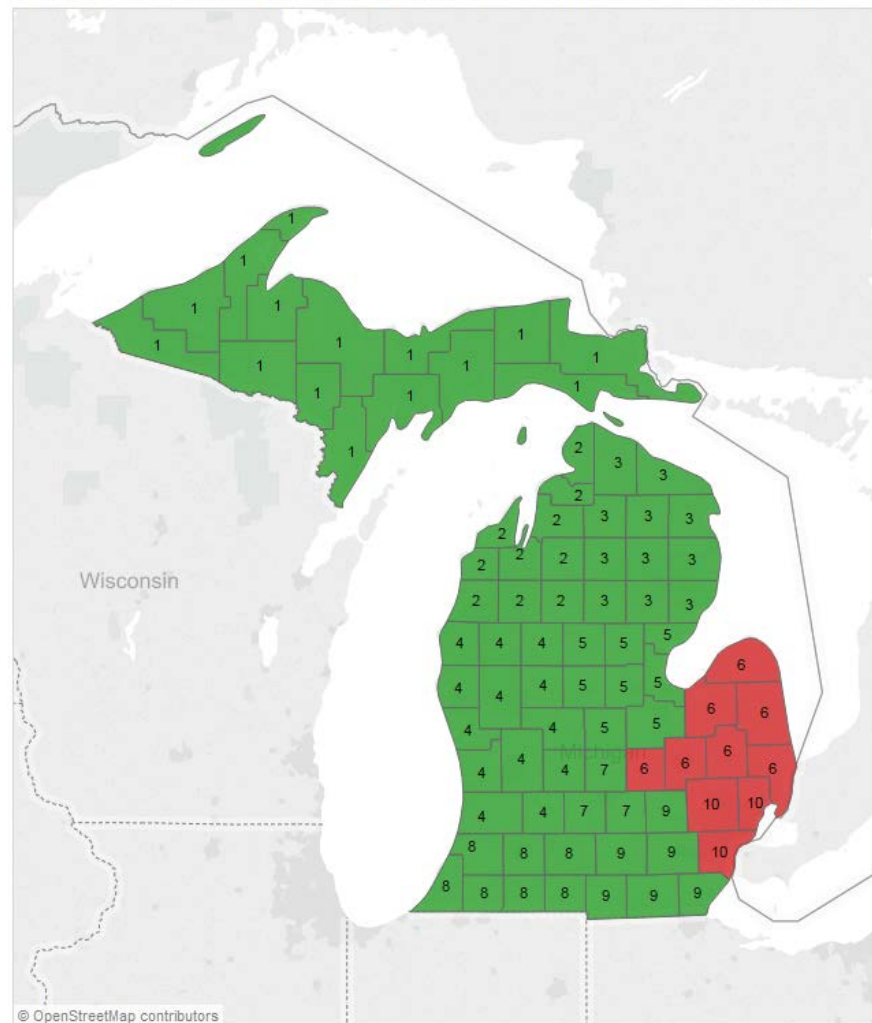
Regional Share of Aggregate State Taxable Value in 2015





# CITIZENS RESEARCH COUNCIL OF MICHIGAN

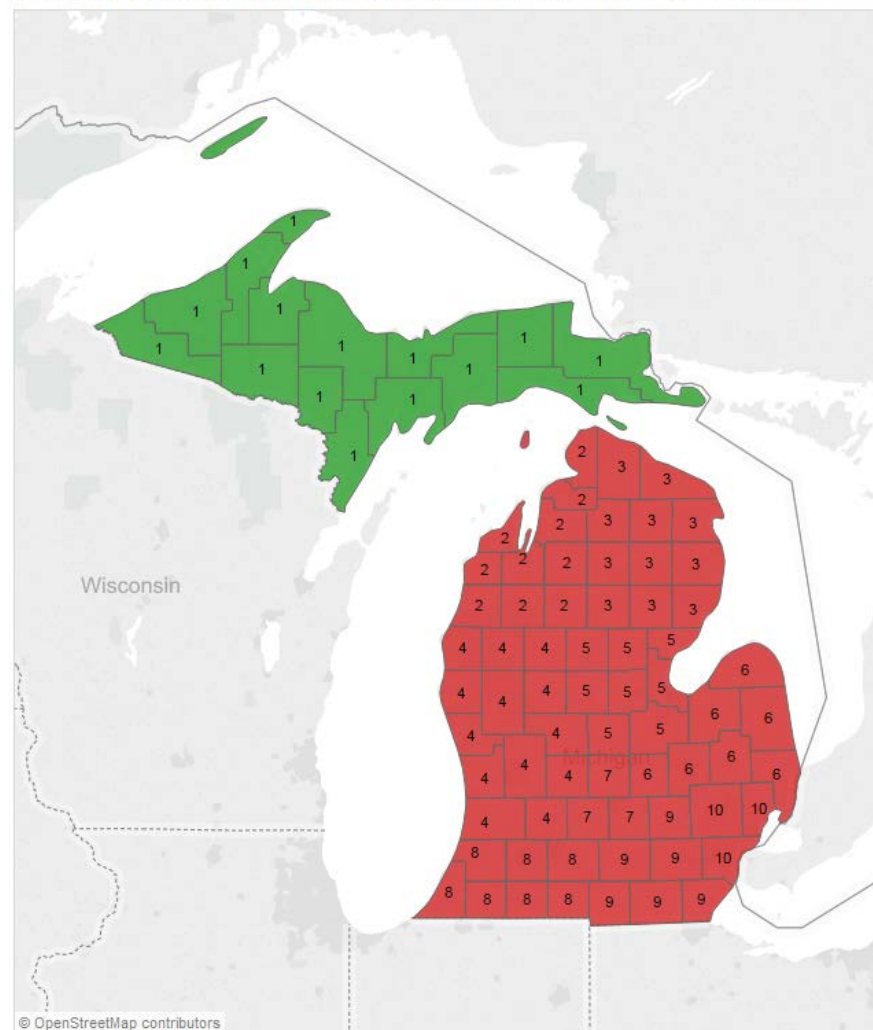
Inflation-Adjusted Regional Aggregate Taxable Value Trends from 2000 to 2015



Inflation-Adjusted Taxable Value Trends from 2000 to 2015

■ Decrease  
■ Increase

Inflation-Adjusted Regional Aggregate Taxable Value Trends from 2007 to 2015



Inflation-Adjusted Taxable Value Trends from 2007 to 2015

■ Decrease  
■ Increase



## Inflation-Adjusted Regional Taxable Value Trends by Property Class from 2000 to 2015

	Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9	Region 10
Agriculture	-10%	-23%	-18%	+6%	+6%	+2%	+7%	+8%	0%	-35%
Residential	+41%	+37%	+17%	+20%	+6%	-8%	+7%	+23%	+16%	-14%
Commercial	+23%	+17%	-2%	+13%	+13%	-10%	+4%	+9%	+20%	-8%
Industrial	+1%	-19%	-27%	-24%	-21%	-40%	-5%	-2%	-40%	-42%
Developmental	+107%	-57%	-67%	-77%	-87%	-87%	-32%	-83%	-64%	-89%
Total Real	+33%	+31%	+11%	+15%	+5%	-10%	+6%	+18%	+10%	-15%
Total Personal Property	-2%	-6%	-12%	+2%	-21%	+7%	-3%	+25%	-11%	-36%
Total Real and Personal	+28%	+28%	+8%	+13%	0%	-8%	+5%	+19%	+8%	-17%



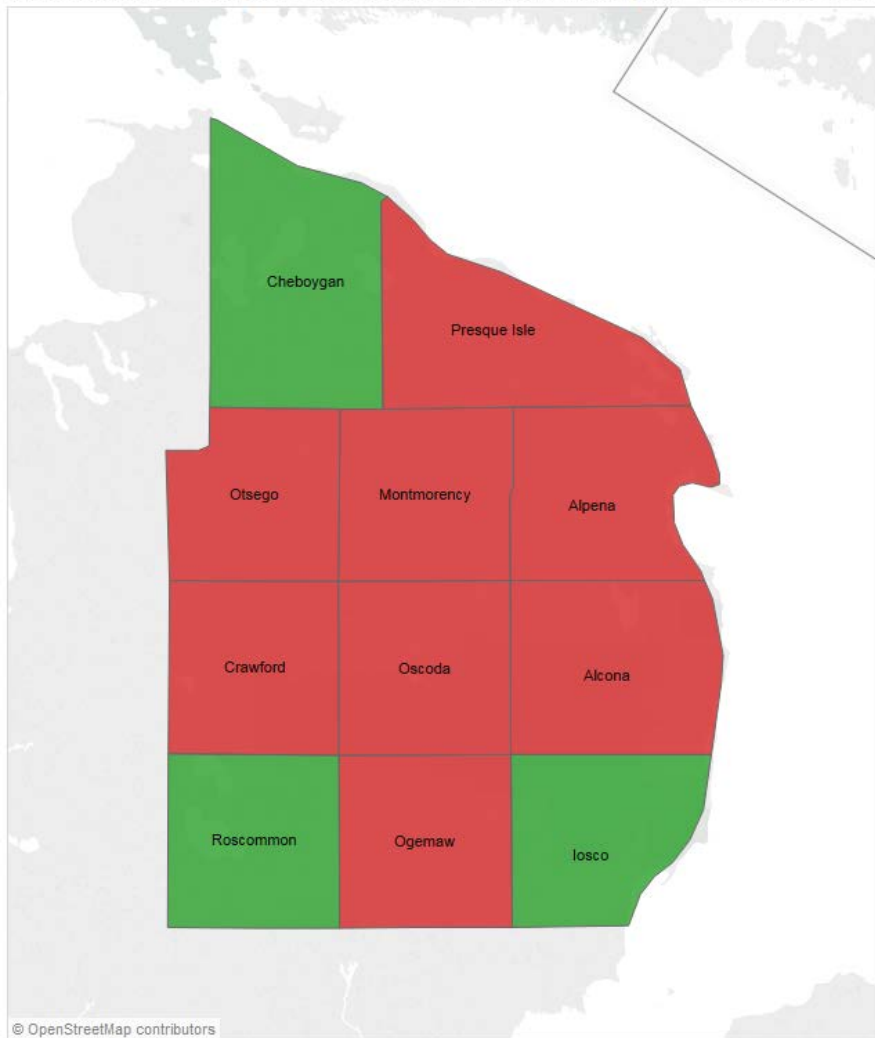
## Inflation-Adjusted Regional Taxable Value Trends by Property Class from 2007 to 2015

	Region 1	Region 2	Region 3	Region 4	Region 5	Region 6	Region 7	Region 8	Region 9	Region 10
Agriculture	+7%	+3%	-4%	+5%	+6%	+2%	+4%	+7%	+3%	-7%
Residential	+6%	-7%	-12%	-11%	-15%	-30%	-19%	-7%	-19%	-33%
Commercial	+7%	-13%	-21%	-12%	-7%	-27%	-19%	-13%	-10%	-24%
Industrial	0%	-20%	-29%	-33%	-55%	-38%	-10%	-15%	-38%	-50%
Developmental	-33%	0%	-45%	-69%	-88%	-86%	-49%	-81%	-72%	-79%
Total Real	+6%	-7%	-14%	-12%	-6%	-28%	-18%	-8%	-19%	-33%
Total Personal Property	+3%	-2%	+2%	+11%	+31%	+31%	+7%	+24%	-9%	-18%
Total Real and Personal	+6%	-7%	-12%	-11%	-12%	-24%	-16%	-4%	-18%	-32%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

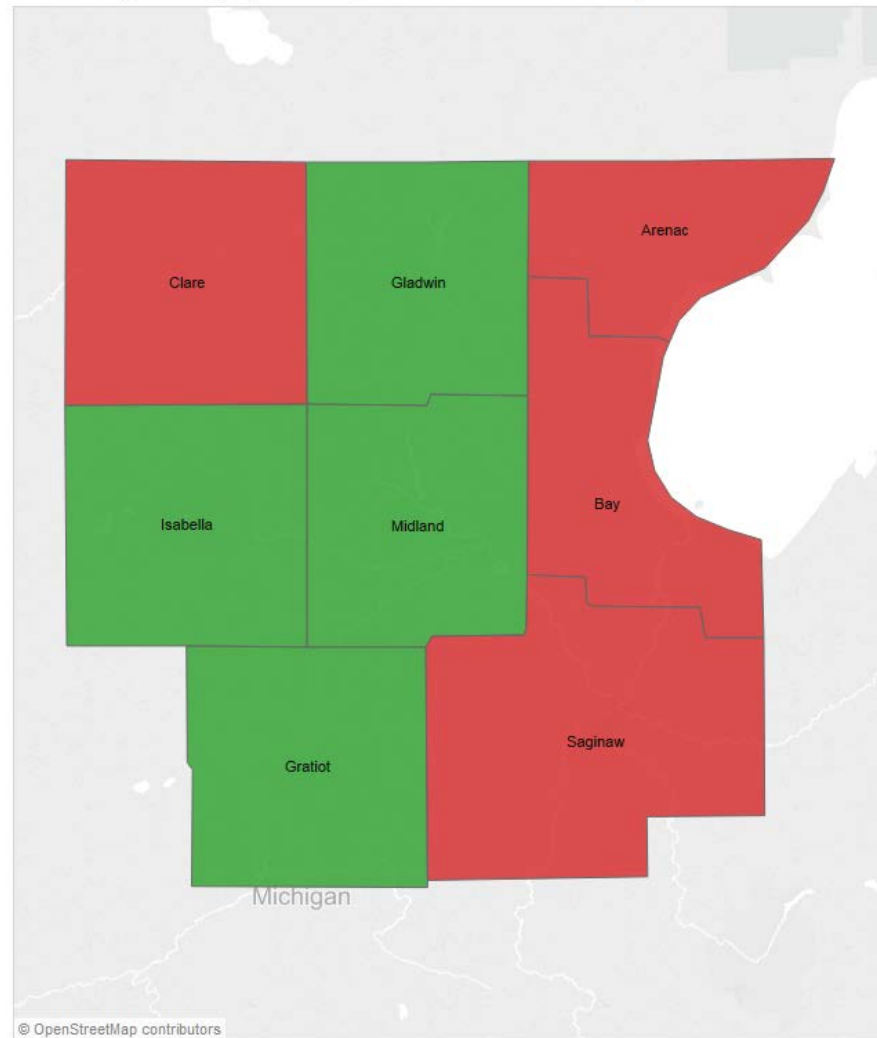
Inflation-Adjusted Aggregate County Taxable Value Trends in Region 3 from 2014 to 2015



Inflation-Adjusted Taxable Value Trends from 2014 to 2015

■ Decrease  
■ Increase

Inflation-Adjusted Aggregate County Taxable Value Trends in Region 5 from 2014 to 2015



Inflation-Adjusted Taxable Value Trends from 2014 to 2015

■ Decrease  
■ Increase

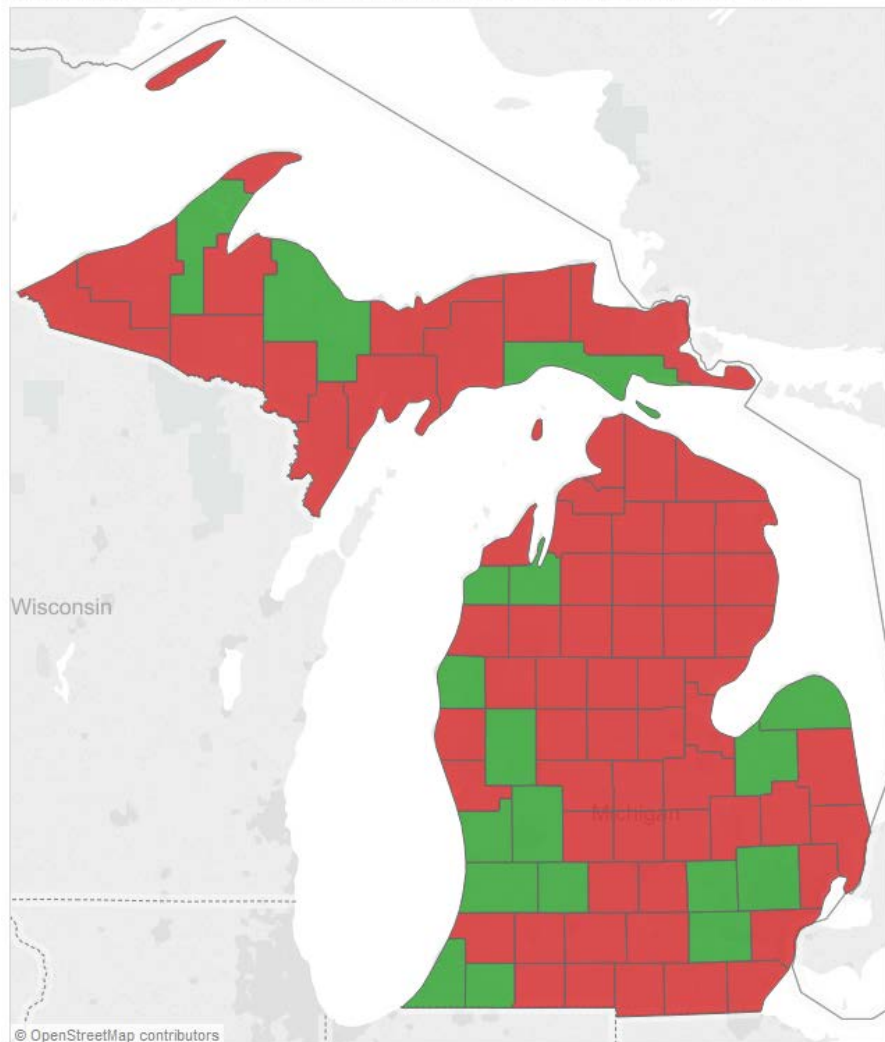


# **County-Level Analysis**



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

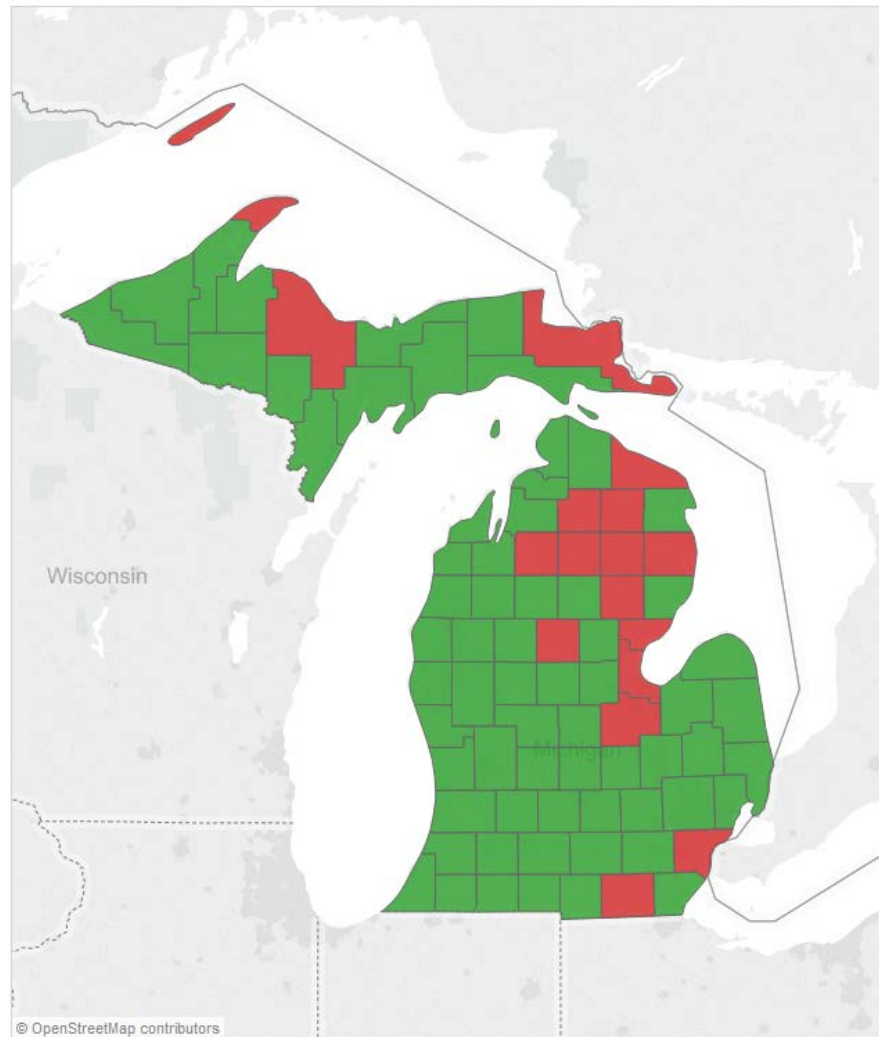
Inflation-Adjusted County Aggregate Taxable Value Trends From 2013-2014



Inflation-Adjusted Taxable Value Trends from 2013 to 2014

■ Decrease  
■ Increase

Inflation-Adjusted County Aggregate Taxable Value Trends From 2014-2015



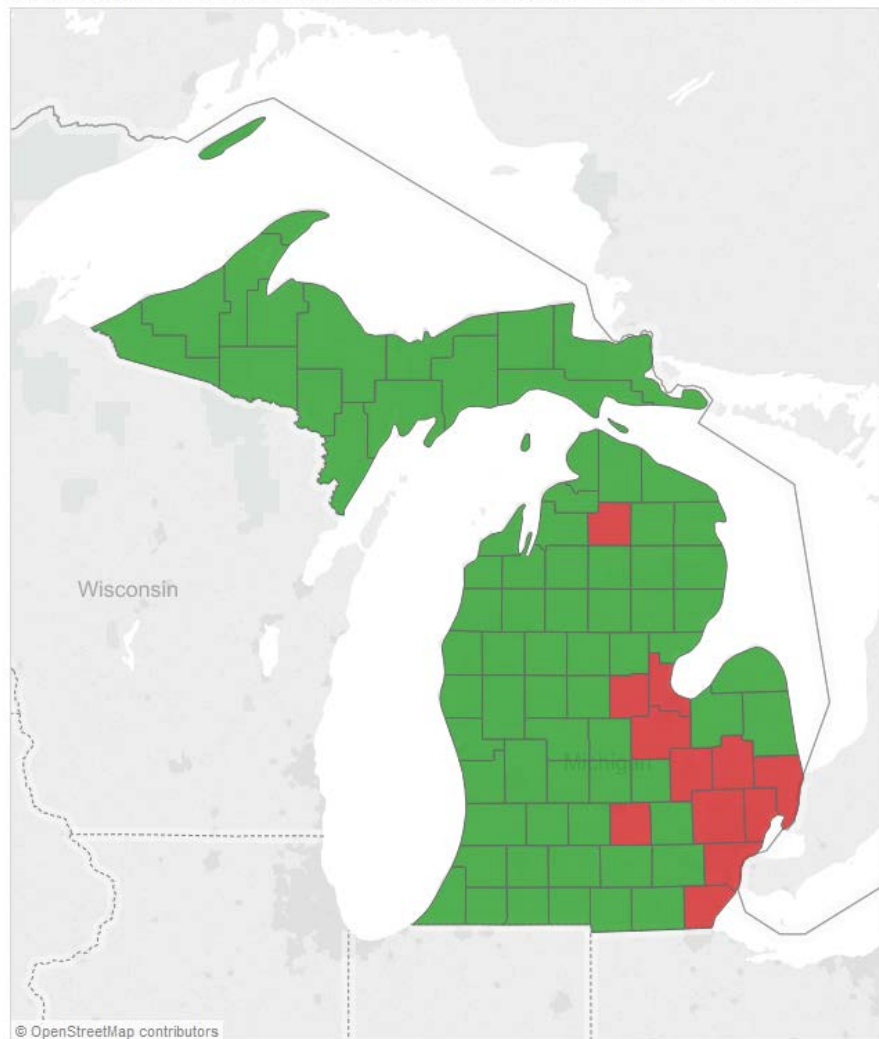
Inflation-Adjusted Taxable Value Trend from 2014 to 2015

■ Decrease  
■ Increase



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

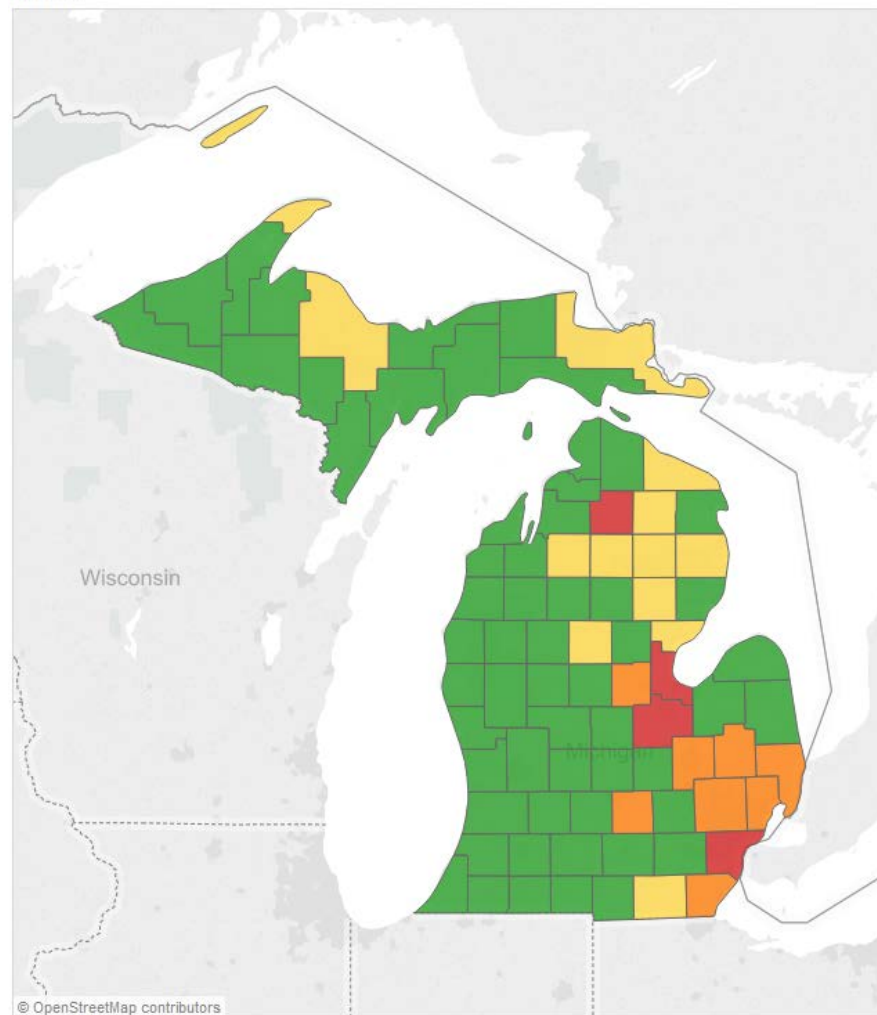
Inflation-Adjusted County Aggregate Taxable Values in 2015 Compared to 2000 Base



Inflation-Adjusted Taxable Value in 2015 Compared to 2000 Base

Down  
Up

Inflation-Adjusted County Aggregate Taxable Values Compared to 2000 Base and 2015 Trends



Inflation-Adjusted 2000 Base Taxable Value+2015 Taxable Value Trends

Down+Trending Down    Up+Trending Down  
Down+Trending Up    Up+Trending Up



## Inflation-Adjusted County Taxable Value Trends by Property Class from 2000 to 2015

	Bay	Genesee	Ingham	Lapeer	Macomb	Midland	Monroe	Oakland	Otsego	Saginaw	St. Clair	Wayne
Region	5	6	7	6	10	5	9	10	3	5	6	10
Agriculture	0%	-20%	+2%	-5%	+3%	+7%	+4%	-65%	-11%	-2%	-13%	-56%
Residential	0%	-16%	-2%	-3%	-10%	+8%	+4%	-8%	+10%	-7%	-6%	-20%
Commercial	-13%	-14%	-4%	+10%	+3%	+35%	+17%	-16%	-19%	0%	-10%	-3%
Industrial	-34%	-63%	-15%	-8%	-32%	-10%	-43%	-36%	-36%	-28%	-30%	-36%
Developmental	-70%	0%	-68%	-82%	-39%	0%	-47%	0%	N/A	-86%	0%	-36%
Total Real	-6%	-19%	-3%	-3%	-10%	+9%	-9%	-13%	+3%	-6%	-11%	-19%
Total Personal Property	-9%	-53%	-11%	-9%	-29%	-43%	-13%	-38%	-33%	-30%	-3%	-38%
Total Real and Personal	-7%	-23%	-4%	-3%	-13%	-10%	-9%	-16%	-5%	-10%	-10%	-22%



# **Municipal-Level Analysis**



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

Percentage of Taxable Value Base from 2000 Gained or Lost as of 2015 in Real Dollars





# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Bay County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Bay County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
BANGOR TWP.	-8%	-29%	-37%	-16%	-22%	-17%
BEAVER TWP.	+30%	+9%	+8%	+23%	+16%	+23%
FRANKENLUST TWP.	+24%	-8%	+2%	+16%	-7%	+15%
FRASER TWP.	+8%	+5%	-33%	+7%	+46%	+10%
GARFIELD TWP.	+30%	+31%	+3%	+21%	+23%	+21%
GIBSON TWP.	+26%	+394%	+8%	+18%	-17%	+14%
HAMPTON TWP.	+3%	-14%	-46%	-26%	+23%	-23%
KAWKAWLIN TWP.	+5%	-7%	+68%	+3%	+70%	+6%
MERRITT TWP.	+19%	-1%	+15%	+9%	+230	+20%
MONITOR TWP.	+12%	+45%	+9%	+16%	+17%	+16%
MOUNT FOREST TWP.	+35%	+5%	+9%	+20%	+36%	+21%
PINCONNING TWP.	+14%	-20%	-15%	0%	+131%	+8%
PORTSMOUTH TWP.	+6%	-36%	-12%	+2%	-14%	+1%
WILLIAMS TWP.	+23%	+90%	+48%	+27%	-13%	+18%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Bay County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Bay County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
AUBURN (CITY)	-6%	+22%	NA	-1%	-13%	-2%
BAY CITY (CITY)	-17%	-17%	-8%	-16%	-40%	-20%
ESSEXVILLE (CITY)	-23%	-26%	-25%	-23%	-13%	-22%
PINCONNING (CITY)	-11%	-15%	-35%	-15%	-12%	-15%
MIDLAND (part) (CITY)	-36%	-18%	-19%	-18%	-59%	-24%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Genesee County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Genesee County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ARGENTINE TWP.	+16%	+4%	-42%	+12%	-20%	+11%
ATLAS TWP.	+4%	+18%	-32%	+1%	-23%	-1%
CLAYTON TWP.	-7%	-10%	-58%	-9%	-28%	-10%
DAVISON TWP.	+2%	-3%	-17%	+1%	+26%	+2%
FENTON TWP.	+18%	+1%	-34%	+15%	+9%	+15%
FLINT TWP.	-33%	-35%	-13%	-34%	-42%	-35%
FLUSHING TWP.	-3%	+24%	+43%	-2%	-9%	-2%
FOREST TWP.	+2%	-7%	-26%	-2%	-62%	-12%
GAINES TWP.	+4%	+52%	+710%	+4%	+5%	+4%
GENESEE TWP.	-35%	-29%	-57%	-35%	-23%	-34%
GRAND BLANC TWP.	+6%	+23%	-35%	+7%	-41%	+1%
MONTROSE TWP.	+4%	+13%	-62%	-7%	+27%	-4%
MOUNT MORRIS TWP.	-33%	-17%	+61%	-27%	-48%	-29%
MUNDY TWP.	+2%	+14%	-38%	+2%	-5%	+1%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Genesee County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Genesee County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
RICHFIELD TWP.	-1%	+82%	-14%	+1%	+9%	+2%
THETFORD TWP.	-4%	-52%	+55%	-9%	-53%	-16%
VIENNA TWP.	-3%	+24%	-55%	0%	-17%	-1%
CLIO (CITY)	-15%	+4%	-58%	-11%	-25%	-12%
DAVISON (CITY)	-19%	-3%	-8%	-14%	+2%	-13%
FENTON (CITY)	-16%	+22%	-32%	-5%	-40%	-9%
FLINT (CITY)	-64%	-37%	-79%	-42%	-76%	-66%
FLUSHING (CITY)	-32%	-18%	-60%	-30%	-33%	-30%
GRAND BLANC (CITY)	-36%	-7%	-61%	-31%	-50%	-32%
MOUNT MORRIS (CITY)	-47%	-22%	-82%	-42%	-41%	-42%
SWARTZ CREEK (CITY)	-20%	+28%	-80%	-30%	-46%	-32%
BURTON (CITY)	-26%	-20%	-41%	-25%	-41%	-27%
MONTROSE (CITY)	-5%	-16%	+27%	-7%	-51%	-10%
LINDEN (CITY)	+19%	+57%	-30%	+25%	-33%	+21%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Ingham County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Ingham County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ALAIEDON TWP.	+6%	-4%	-14%	0%	-15%	-1%
AURELIUS TWP.	+52%	-25%	-17%	+42%	+33%	+42%
BUNKER HILL TWP.	+28%	+10%	-7%	+12%	+759%	+41%
DELHI TWP.	+10%	+29%	+20%	+13%	+14%	+13%
INGHAM TWP.	+45%	+24%	NA	+32%	+216%	+38%
LANSING TWP.	-23%	+33%	-90%	-7%	-73%	-22%
LEROY TWP.	+6%	+188%	+25%	+18%	+126%	+26%
LESLIE TWP.	+15%	+55%	+78%	+12%	+446%	+32%
LOCKE TWP.	+25%	+91%	+7834%	+22%	+154%	+25%
MERIDIAN TWP.	+1%	+5%	-3%	+2%	-36%	0%
ONONDAGA TWP.	+15%	+48%	-10%	+15%	+168%	+41%
STOCKBRIDGE TWP.	-5%	-4%	-19%	-4%	+421%	+58%
VEVAY TWP.	+14%	+11%	+60%	+11%	+49%	+16%
WHEATFIELD TWP.	+26%	-3%	+19%	+18%	-29%	+16%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Ingham County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Ingham County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
WHITE OAK TWP.	+23%	+5408%	+52%	+22%	+901%	+81%
WILLIAMSTOWN TWP.	+5	-7%	-40%	+6%	-18%	+5%
EAST LANSING (CITY)	-5%	+10%	+4%	0%	-14%	-1%
LANSING (part) (CITY)	-18%	-26%	-8%	-20%	-45%	-24%
MASON (CITY)	+24%	-1%	+10%	+16%	+5%	+15%
WILLIAMSTON (CITY)	+13%	-3%	-18%	+6%	-25%	+3%
LESLIE (CITY)	-2%	+29%	+58%	+6%	-28%	+1%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Lapeer County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Lapeer County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ALMONT TWP.	+4%	+59%	-12%	+6%	-33%	+3%
ARCADIA TWP.	+2%	+76%	-29%	+2%	-25%	+1%
ATTICA TWP.	+3%	-23%	+25%	+3%	-45%	0%
BURLINGTON TWP.	+30%	+2%	+8%	+16%	+77%	+21%
BURNSIDE TWP.	+23%	+46%	-45%	+14%	+4%	+13%
DEERFIELD TWP.	-8%	-13%	+17%	-9%	-33%	-10%
DRYDEN TWP.	-6%	+53%	-55%	-5%	-51%	-8%
ELBA TWP.	-4%	+4%	+170%	-3%	+7%	-2%
GOODLAND TWP.	-1%	-7%	+20%	+3%	-30%	+2%
HADLEY TWP.	+1%	+13%	NA	-5%	+32%	-4%
IMLAY TWP.	+16%	-8%	-50%	+11%	+15%	+11%
LAPEER TWP.	-23%	-31%	-20%	-23%	-8%	-22%
MARATHON TWP.	+2%	+22%	-82%	-2%	+97%	0%
MAYFIELD TWP.	-10%	+35%	-62%	-10%	-26%	-11%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Lapeer County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Lapeer County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
METAMORA TWP.	-1%	+2%	+157%	-3%	+3%	-3%
NORTH BRANCH TWP.	+4%	+9%	+63%	+4%	+21%	+6%
OREGON TWP.	-8%	+16%	NA	-8%	-2%	-8%
RICH TWP.	+17%	-2%	-5%	+14%	+17%	+14%
LAPEER (CTIY)	-9%	+10%	-12%	-1%	-9%	-3%
IMLAY CITY (CITY)	-22%	+11%	+17%	-4%	-2%	-3%
BROWN CITY (part) (CITY)	NA	-80%	NA	-33%	NA	-14%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Macomb County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Macomb County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ARMADA TWP.	-7%	+42%	+53%	-3%	+265%	+36%
BRUCE TWP.	+13%	+6%	+19%	+12%	-47%	-7%
CHESTERFIELD TWP.	+1%	+35%	-3%	+4%	-29%	0%
CLINTON TWP.	-17%	+31%	-30%	-10%	-28%	-12%
HARRISON TWP.	-3%	-21%	-16%	-6%	-46%	-8%
LENOX TWP.	+31%	+110%	-77%	-2%	+10%	0%
MACOMB TWP.	+51%	+78%	-20%	+50%	+22%	+49%
RAY TWP.	+9%	+16%	+92%	+10%	+17%	+11%
RICHMOND TWP.	+11%	+30%	+11%	+9%	+293%	+33%
SHELBY TWP.	+6%	+35%	+9%	+9%	-34%	+5%
WASHINGTON TWP.	+37%	+38%	-9%	+36%	-7%	+31%
CENTERLINE (CITY)	-50%	-23%	-54%	-44%	-64%	-49%
EASTPOINTE (CITY)	-51%	-17%	-60%	-47%	-2%	-45%
FRASER (CITY)	-30%	-7%	-37%	-28%	-36%	-30%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Macomb County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Macomb County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
MEMPHIS (CITY)	-16%	+9%	-43%	-11%	-42%	-14%
MOUNT CLEMENS (CITY)	-66%	-18%	-35%	-25%	-42%	-28%
NEW BALTIMORE (CITY)	+30%	-20%	+8%	+23%	-17%	+20%
ROSEVILLE (CITY)	-43%	-15%	-65%	-39%	-47%	-40%
SAINT CLAIR (CITY)	-35%	-16%	-64%	-33%	-34%	-33%
UTICA (CITY)	-5%	-8%	-56%	-6%	-33%	-9%
WARREN (CITY)	-37%	-15%	-35%	-33%	-31%	-33%
RICHMOND (CITY)	-2%	+5%	+17%	0%	-19%	-1%
STERLING HEIGHTS (CITY)	-16%	-7%	-36%	-17%	-40%	-20%
GROSSE POINTE SHORES (part) (CITY)	NA	NA	NA	NA	NA	NA



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Midland County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Midland County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
EDENVILLE TWP.	+5%	+41%	+189%	+6%	+40%	+7%
GENEVA TWP.	+47%	+24%	NA	+26%	+136%	+30%
GREENDALE TWP.	+46%	+114%	-26%	+42%	-36%	+30%
HOMER TWP.	+24%	+11%	+18%	+21%	-12%	+19%
HOPE TWP.	+18%	+49%	+14%	+16%	+38%	+17%
INGERSOLL TWP.	+12%	-17%	+23%	+11%	+32%	+12%
JASPER TWP.	+24%	-23%	+4%	+28%	-19%	+21%
JEROME TWP.	+19%	+11%	-31%	+18%	+52%	+19%
LARKIN TWP.	+40%	+18%	+12%	+38%	-8%	+35%
LEE TWP.	+32%	+29%	+2%	+30%	+3%	+28%
LINCOLN TWP.	+35%	-1%	-6%	+28%	-13%	+24%
MIDLAND TWP.	+11%	+33%	+30%	+14%	+14%	+14%
MILLS TWP.	+22%	+39%	+24%	+19%	-12%	+17%
MOUNT HALEY TWP.	+35%	-9%	+3%	+29%	-29%	+26%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Midland County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Midland County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
PORTER TWP.	+39%	+89%	+15%	+21%	+77%	+25%
WARREN TWP.	+27%	+33%	+29%	+24%	+41%	+27%
COLEMAN (CITY)	+3%	-6%	+2651%	+3%	-46%	-1%
MIDLAND (CITY)	-6%	+38%	-12%	0%	-47%	-21%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Monroe County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Monroe County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ASH TWP.	+7%	+37%	-51%	+5%	+53%	+9%
BEDFORD TWP.	+10%	+28%	+11%	+11%	+15%	+12%
BERLIN TWP.	+15%	+73%	-35%	+15%	-21%	+12%
DUNDEE TWP.	+27%	+88%	-43%	+22%	+18%	+21%
ERIE TWP.	-1%	+7%	-9%	-2%	-11%	-3%
EXETER TWP.	+18%	+27%	+44%	+16%	+42%	+18%
FRENCHTOWN TWP.	-5%	+11%	-60%	-40%	+26%	-35%
IDA TWP.	+10%	+11%	-5%	+11%	+22%	+11%
LASALLE TWP.	+4%	-42%	+12%	0%	+14%	+1%
LONDON TWP.	+14%	+3%	+16%	+10%	-25%	+6%
MILAN TWP.	-1%	+23%	+182%	+4%	-3%	+4%
MONROE TWP.	+4%	-9%	-41%	-2%	-25%	-4%
RAISINVILLE TWP.	+12%	0%	+17%	+10%	+22%	+11%
SUMMERFIELD TWP.	+21%	+25%	-42%	+20%	+4%	+18%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Monroe County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Monroe County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
WHITEFORD TWP.	+31%	-6%	-40%	+17%	-10%	+14%
MONROE (CITY)	-28%	+27%	0%	-9%	-42%	-14%
LUNA PIER (CITY)	+4%	+31%	-85%	-57%	+23%	-53%
MILAN (CITY)	+33%	-28%	-48%	-9%	-82%	-50%
PETERSBURG (CITY)	-5%	-39%	-49%	-9%	-28%	-10%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Oakland County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Oakland County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ADDISON TWP.	0%	-27%	-23%	-2%	+126%	+6%
BLOOMFIELD TWP.	-11%	-6%	-93%	-11%	-29%	-12%
BRANDON TWP.	-10%	+4%	+6%	-10%	+215%	-3%
COMMERCE TWP.	+7%	+51%	-76%	+3%	-22%	+1%
GROVELAND TWP.	-9%	+10%	-33%	-19%	+2%	-17%
HIGHLAND TWP.	-2%	+2%	-42%	-5%	-20%	-6%
HOLLY TWP.	+4%	+6%	-40%	-4%	-14%	-5%
INDEPENDENCE TWP.	-6%	+17%	+111%	-4%	+6%	-4%
LYON TWP.	+87%	+188%	-44%	+71%	+7%	+62%
MILFORD TWP.	+4%	+33%	-37%	0%	-17%	-2%
NOVI TWP.	-18%	NA	NA	-18%	+104%	-17%
OAKLAND TWP.	+37%	-35%	-73%	+27%	-23%	+25%
ORION TWP.	-11%	+4%	-70%	-16%	-59%	-22%
OXFORD TWP.	+23%	+30%	-35%	+18%	+22%	+19%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Oakland County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Oakland County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ROSE TWP.	-6%	+19%	-16%	-9%	+305%	+4%
ROYAL OAK TWP.	-18%	-72%	-66%	-62%	-61%	-62%
SOUTHFIELD TWP.	-5%	-34%	-11%	-8%	-48%	-10%
SPRINGFIELD TWP.	0%	+33%	-60%	-2%	+2%	-1%
WATERFORD TWP.	-25%	-29%	-13%	-26%	-55%	-28%
WEST BLOOMFIELD TWP.	-20%	-7%	-79%	-19%	-40%	-19%
WHITE LAKE TWP.	-6%	+25%	-54%	-5%	-16%	-6%
BERKLEY (CITY)	-1%	+7%	-75%	-1%	-39%	-2%
BIRMINGHAM (CITY)	+21%	-7%	-91%	+14%	-27%	+12%
BLOOMFIELD HILLS (CITY)	-11%	-25%	0%	-13%	-50%	-15%
CLAWSON (CITY)	-20%	-8%	-86%	-21%	-42%	-22%
FARMINGTON (CITY)	-29%	-27%	-76%	-31%	-46%	-32%
FERNDAL (CITY)	-6%	+8%	-63%	-9%	-42%	-13%
HAZEL PARK (CITY)	-51%	-17%	-71%	-47%	-53%	-47%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Oakland County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Oakland County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
HUNTINGTON WOODS (CITY)	+7%	-8%	NA	+7%	-39%	+6%
KEEGO HARBOR (CITY)	-8%	-15%	NA	-10%	-37%	-11%
LATHRUP VILLAGE (CITY)	-39%	-14%	NA	-36%	-52%	-37%
MADISON HEIGHTS (CITY)	-38%	-4%	-78%	-40%	-45%	-41%
NORTHVILLE (part) (CITY)	-19%	-10%	-51%	-19%	-27%	-20%
OAK PARK (CITY)	-39%	+10%	-73%	-36%	-56%	-38%
ORCHARD LAKE (CITY)	-4%	-31%	-84%	-5%	-39%	-6%
PLEASANT RIDGE (CITY)	+14%	+44%	0%	+13%	-27%	+12%
PONTIAC (CITY)	-45%	-18%	-75%	-44%	-71%	-52%
ROYAL OAK (CITY)	+7%	0%	-30%	+5%	-19%	+3%
SOUTHFIELD (CITY)	-42%	-38%	-27%	-39%	-46%	-40%
SOUTH LYON (CITY)	-2%	-3%	-47%	-3%	-22%	-4%
SYLVAN LAKE (CITY)	-14%	+2%	-96%	-16%	-49%	-17%
TROY (CITY)	-5%	-42%	-53%	-21%	-51%	-26%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Oakland County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Oakland County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
WALLED LAKE (CITY)	-23%	-17%	-58%	-24%	-31%	-24%
WIXOM (CITY)	-14%	+86%	-72%	-21%	-39%	-26%
ROCHESTER (CITY)	+11%	+6%	-34%	+7%	-50%	+1%
NOVI (CITY)	+20%	+26%	-83%	+11%	+2%	+10%
FARMINGTON HILLS (CITY)	-27%	-30%	-70%	-32%	-38%	-32%
AUBURN HILLS (CITY)	+7%	-22%	-21%	-17%	-34%	-22%
LAKE ANGELUS (CITY)	+20%	-32%	NA	+19%	-73%	+16%
ROCHESTER HILLS (CITY)	-7%	-2%	-50%	-8%	-38%	-12%
CLARKSTON (CITY)	-20%	-9%	NA	-18%	-43%	-20%
FENTON (CITY)	NA	NA	NA	NA	NA	NA



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Otsego County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Otsego County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
BAGLEY TWP.	+1%	-20%	-75%	-6%	-37%	-10%
CHARLTON TWP.	+20%	-63%	NA	+16%	-39%	-4%
CHESTER TWP.	+16%	-61%	NA	+15%	-53%	-20%
CORWITH TWP.	+20%	-25%	-2%	+10%	+4%	+9%
DOVER TWP.	+2%	-88%	NA	-20%	-35%	-23%
ELMIRA TWP.	+17%	+15%	NA	+16%	-25%	+10%
HAYES TWP.	+26%	+10%	-1%	+23%	-40%	+7%
LIVINGSTON TWP.	+22%	-42%	NA	-3%	+2%	-2%
OTSEGO LAKE TWP.	+8%	-7%	NA	+7%	-38%	+3%
GAYLORD (CITY)	-15%	-3%	-35%	-9%	-19%	-11%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Saginaw County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Saginaw County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ALBEE TWP.	+13%	+9%	+23%	+10%	-54%	+4%
BIRCH RUN TWP.	+3%	-16%	+1939%	-3%	-9%	-4%
BLUMFIELD TWP.	+12%	+26%	+14%	+5%	+145%	+18%
BRADY TWP.	+7%	+30%	+34%	+8%	+41%	+10%
BRANT TWP.	+23%	+13%	+138%	+12%	-42%	+8%
BRIDGEPORT TWP.	-11%	-6%	-49%	-12%	-35%	-15%
BUENA VISTA TWP.	-26%	-2%	-14%	-14%	-61%	-37%
CARROLLTON TWP.	-22%	+29%	-37%	-19%	-15%	-18%
CHAPIN TWP.	+57%	-35%	-5%	+20%	+11%	+20%
CHESANING TWP.	0%	-29%	-26%	-5%	-45%	-8%
FRANKENMUTH TWP.	-1%	-48%	+1%	-2%	0%	-2%
FREMONT TWP.	+22%	-51%	-12%	+16%	-44%	+12%
JAMES TWP.	+3%	+23%	-14%	-5%	+9%	-4%
JONESFIELD TWP.	+8%	-4%	+169%	+8%	+59%	+13%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Saginaw County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Saginaw County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
KOCHVILLE TWP.	+6%	+28%	-18%	+16%	-11%	+11%
LAKEFIELD TWP.	+39%	+14%	NA	+20%	-60%	+13%
MAPLE GROVE TWP.	+21%	+27%	+41%	+16%	-3%	+16%
MARION TWP.	+48%	+7%	NA	+15%	0%	+15%
RICHLAND TWP.	+19%	+3%	+170%	+15%	+153%	+29%
SAGINAW TWP.	-11%	-6%	-29%	-10%	-30%	-11%
SAINT CHARLES TWP.	-1%	+12%	+108%	+2%	-55%	-5%
SPAULDING TWP.	-5%	-12%	-20%	-5%	-12%	+7%
SWAN CREEK TWP.	+7%	+53%	+15%	+5%	+32%	+7%
TAYMOUTH TWP.	+16%	-14%	+56%	+14%	-34%	+10%
THOMAS TWP.	+4%	-10%	+4%	+2%	+82%	+12%
TITTABAWASSE TWP.	+40%	+127%	+41%	+43%	-13%	+38%
ZILWAUKEE TWP.	-6%	-17%	+8%	-31%	-22%	-29%
FRANKENMUTH (CITY)	-5%	+32%	-14%	+8%	+10%	+8%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Saginaw County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Saginaw County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
SAGINAW (CITY)	-44%	-30%	-58%	43%	-64%	-48%
ZILWAUKEE (CITY)	-18%	+42%	+8%	-10%	-1%	-8%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## St. Clair County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

St. Clair County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
BERLIN TWP.	+16%	+20%	-44%	+12%	-37%	+9%
BROCKWAY TWP.	+13%	+47%	+67%	+11%	+5%	+11%
BURTCHVILLE TWP.	+12%	-23%	-74%	+1%	+2%	+1%
CASCO TWP.	+4%	+40%	+37%	+6%	-6%	+4%
CHINA TWP.	+18%	-13%	-39%	-29%	+67%	-22%
CLAY TWP.	-8%	-20%	-35%	-10%	-27%	-10%
CLYDE TWP.	-10%	+3%	+16%	-11%	+8%	-10%
COLUMBUS TWP.	-5%	-23%	+30%	-6%	+225%	+30%
COTTRELLVILLE TWP.	0%	-42%	-13%	-2%	-7%	-3%
EAST CHINA TWP.	-10%	-20%	-23%	-19%	-58%	-25%
EMMETT TWP.	+17%	+75%	-45%	+13%	-16%	+12%
FORT GRATIOT TWP.	-7%	-20%	NA	-11%	-36%	-13%
GRANT TWP.	+40%	+53%	+27%	+23%	+72%	+25%
GREENWOOD TWP.	+25%	-55%	-7%	+3%	-47%	-14%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## St. Clair County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

St. Clair County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
IRA TWP.	0%	-25%	+15%	-4%	+41%	+1%
KENOCKEE TWP.	+9%	-1%	+91%	+6%	+146%	+15%
KIMBALL TWP.	+20%	+36%	+120%	+19%	+23%	+19%
LYNN TWP.	+40%	+7%	NA	+23%	-11%	+20%
MUSSEY TWP.	+6%	+4%	+94%	+7%	-35%	-1%
PORT HURON TWP.	-10%	-19%	-29%	-13%	-22%	-14%
RILEY TWP.	+6%	-7%	+67%	+5%	-18%	+4%
SAINT CLAIR TWP.	+6%	+15%	-20%	+2%	+105%	+9%
WALES TWP.	+19%	+45%	+38%	+10%	+355%	+31%
MARINE CITY (CITY)	-33%	-14%	-31%	-29%	-58%	-33%
MARYSVILLE (CITY)	-16%	+6%	-56%	-22%	+18%	-14%
MEMPHIS (CITY)	-18%	-55%	NA	-22%	-82%	-30%
PORT HURON (CITY)	-26%	-8%	-34%	-23%	-41%	-27%
SAINT CLAIR (CITY)	-22%	+5%	-11%	-19%	-11%	-18%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## St. Clair County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

St. Clair County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
YALE (CITY)	-28%	+1%	-29%	-21%	-38%	-23%
ALGONAC (CITY)	-24%	-23%	-24%	-24%	-37%	-24%
RICHMOND (CITY)	NA	NA	NA	NA	NA	+20%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Wayne County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Wayne County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
BROWNSTOWN TWP.	+31%	+61%	-14%	+27%	-17%	+22%
CANTON TWP.	+12%	+45%	+11%	+15%	-13%	+13%
GROSS ISLE TWP.	-14%	-12%	-68%	-14%	-33%	-14%
GROSSE POINTE SHORES (part) (CITY)	-29%	+15%	NA	-28%	-29%	-28%
HURON TWP.	+16%	+59%	-10%	+14%	-2%	+13%
NORTHVILLE TWP.	+53%	+6%	+29%	+45%	+13%	+44%
PLYMOUTH TWP.	-8%	+3%	-20%	-9%	-29%	-12%
REDFORD TWP.	-50%	-6%	-29%	-44%	-53%	-45%
SUMPTER TWP.	+6%	+7%	+62%	+5%	+520%	+38%
VAN BUREN TWP.	+31%	+1%	+34%	+25%	+7%	+22%
ALLEN PARK (CITY)	-34%	+43%	-40%	-27%	-69%	-37%
BELLEVILLE (CITY)	-28%	+13%	+59%	-19%	-32%	-20%
DEARBORN (CITY)	-31%	-34%	-28%	-32%	-58%	-39%
DEARBORN HEIGHTS (CITY)	-30%	-1%	-12%	-27%	-67%	-30%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Wayne County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Wayne County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
DETROIT (CITY)	-42%	+12%	+45%	-30%	-26%	-29%
ECORSE (CITY)	-28%	+8%	-56%	-36%	-45%	-40%
FLAT ROCK (CITY)	+31%	-21%	-65%	-16%	-68%	-35%
GARDEN CITY (CITY)	-35%	+12%	-18%	-30%	-24%	-30%
GIBRALTER (CITY)	-16%	+6%	-20%	-15%	+125%	-9%
GROSSE POINTE (CITY)	-23%	+7%	NA	-20%	-45%	-21%
GROSSE POINTE FARMS (CITY)	-17%	+5%	NA	-16%	+7%	-16%
GROSSE POINTE PARK (CITY)	-12%	-2%	NA	-12%	-37%	-12%
GROSSE POINTE WOODS (CITY)	-34%	+34%	+3%	-29%	-27%	-29%
HAMTRAMCK (CITY)	-7%	+31%	-69%	-17%	-30%	-19%
HARPER WOODS (CITY)	-58%	-49%	-86%	-55%	-47%	-55%
HIGHLAND PARK (CITY)	-23%	+7%	-29%	-15%	-19%	-16%
INKSTER (CITY)	-35%	-19%	-53%	-33%	-34%	-33%
LINCOLN PARK (CITY)	-38%	-5%	-20%	-33%	-42%	-33%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Wayne County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Wayne County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
LIVONIA (CITY)	-21%	-9%	-66%	-25%	-47%	-28%
MELVINDALE (CITY)	-31%	+17%	-3%	-19%	-1%	-16%
NORTHVILLE (CITY)	+27%	+16%	+59%	+25%	-24%	+22%
PLYMOUTH (CITY)	+19%	+14%	-37%	+14%	+52%	+6%
RIVER ROUGE (CITY)	-27%	+3%	-43%	-35%	-19%	-25%
RIVERVIEW (CITY)	-29%	-15%	-32%	-27%	-48%	-29%
ROCKWOOD (CITY)	-24%	-10%	-20%	-22%	-75%	-33%
SOUTHGATE (CITY)	-29%	-12%	-51%	-25%	-41%	-26%
TRENTON (CITY)	-22%	-17%	-48%	-26%	-53%	-34%
WAYNE (CITY)	-34%	-3%	-53%	-33%	-66%	-41%
WOODHAVEN (CITY)	-13%	+33%	-21%	-5%	-28%	-11%
WYANDOTTE (CITY)	-25%	+4%	-6%	-21%	-53%	-25%
WESTLAND (CITY)	-30%	-17%	-46%	-28%	-40%	-29%
TAYLOR (CITY)	-25%	-19%	-16%	-22%	-32%	-23%



# CITIZENS RESEARCH COUNCIL OF MICHIGAN

## Wayne County Inflation-Adjusted Taxable Value Trends by Property Class from 2000 to 2015

Wayne County	Residential	Commercial	Industrial	Total Real	Total Personal Property	Total Real and Personal
ROMULUS (CITY)	-8%	+6%	-33%	-17%	-37%	-22%

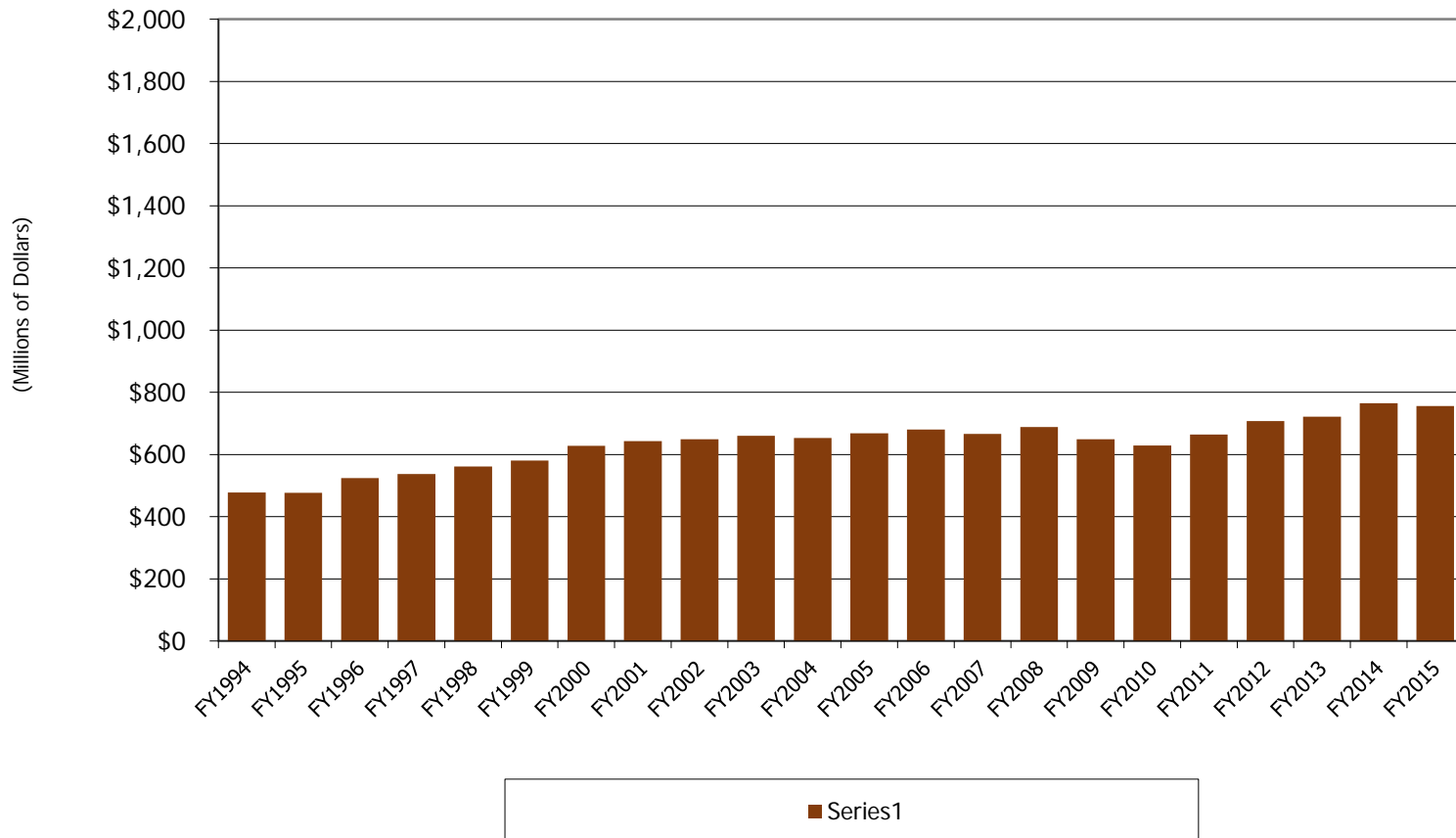


Michigan CVT Population Density

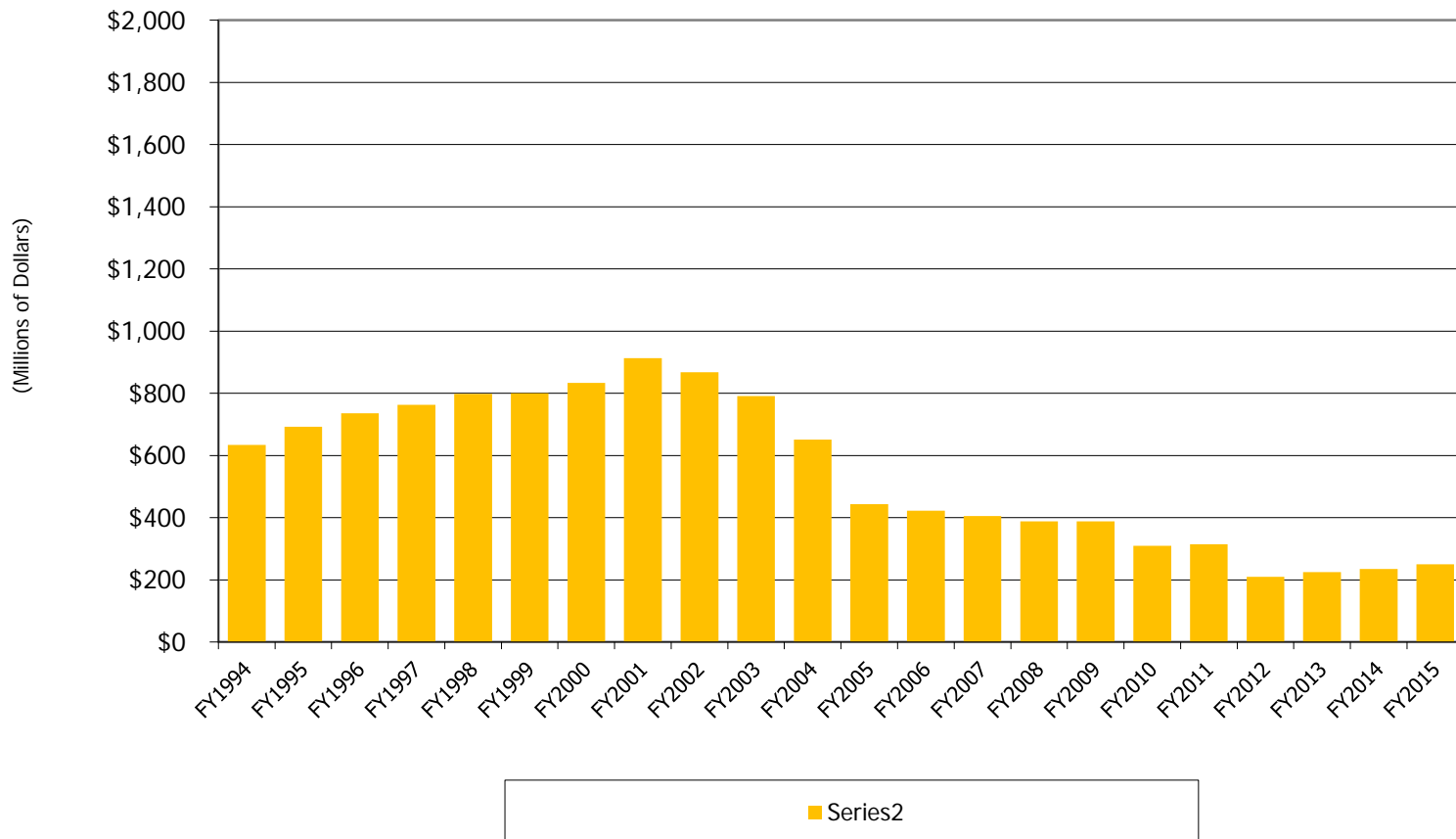
Statewide Average - 175 people per square mile

Township	Population Density (people per square mile)
Van Buren Township	6300
Royal Oak Charter Township	6200
Macomb Charter Township	6100
Warren Charter Township	6000
Lansing Charter Township	5900
Overseas	5800
New Baltimore Charter Township	5700
Westland Charter Township	5600
Lake Oak Dale	5500
Grandville	5400
Marquette	5300
Rochester	5200
Marquette	5100
Westland	5000
Westland	4900
Westland	4800
Westland	4700
Westland	4600
Westland	4500
Westland	4400
Westland	4300
Westland	4200
Westland	4100
Westland	4000
Westland	3900
Westland	3800
Westland	3700
Westland	3600
Westland	3500
Westland	3400
Westland	3300
Westland	3200
Westland	3100
Westland	3000
Westland	2900
Westland	2800
Westland	2700
Westland	2600
Westland	2500
Westland	2400
Westland	2300
Westland	2200
Westland	2100
Westland	2000
Westland	1900
Westland	1800
Westland	1700
Westland	1600
Westland	1500
Westland	1400
Westland	1300
Westland	1200
Westland	1100
Westland	1000
Westland	900
Westland	800
Westland	700
Westland	600
Westland	500
Westland	400
Westland	300
Westland	200
Westland	100
Westland	50
Westland	20
Westland	10
Westland	5
Westland	2
Westland	1

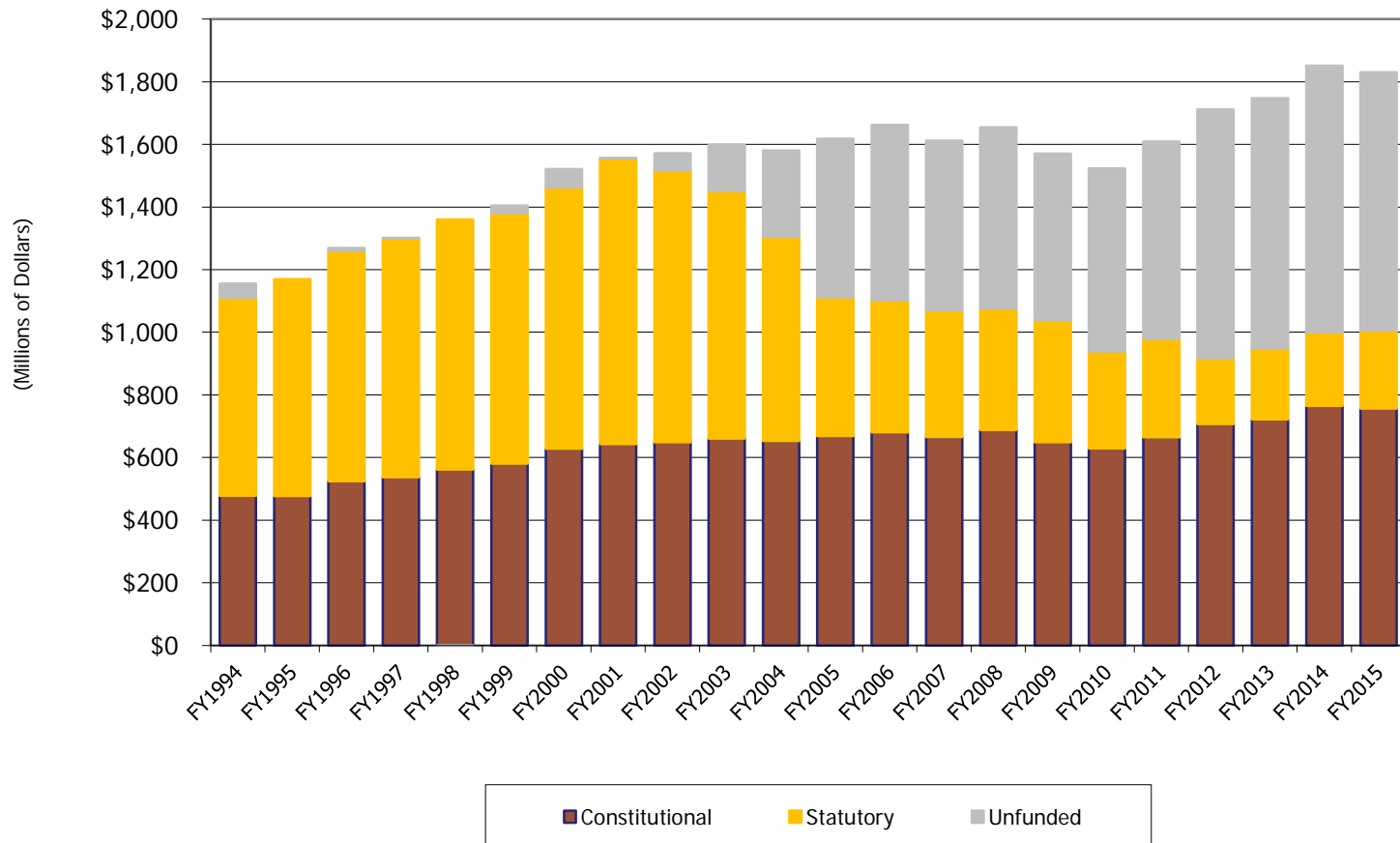
## Constitutional State Revenue Sharing



## Statutory State Revenue Sharing

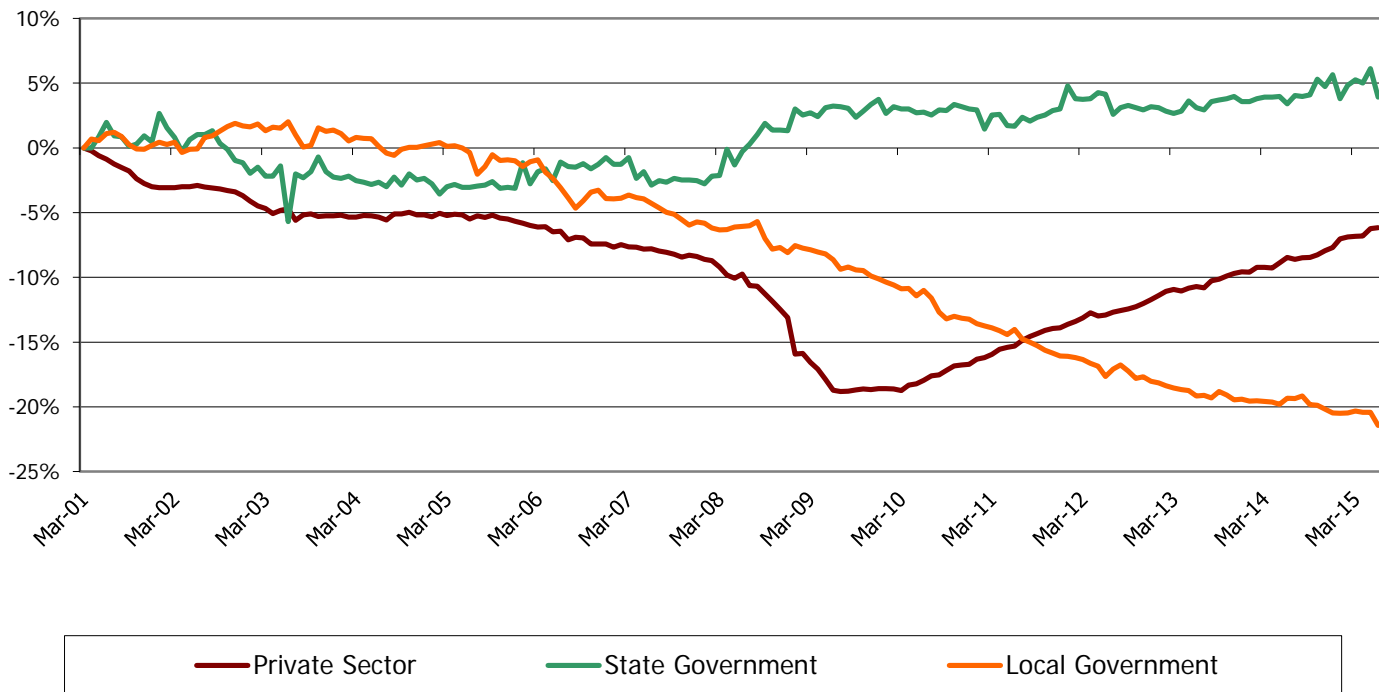


## Statutory Revenue Sharing, Actual and Statutory Reduction

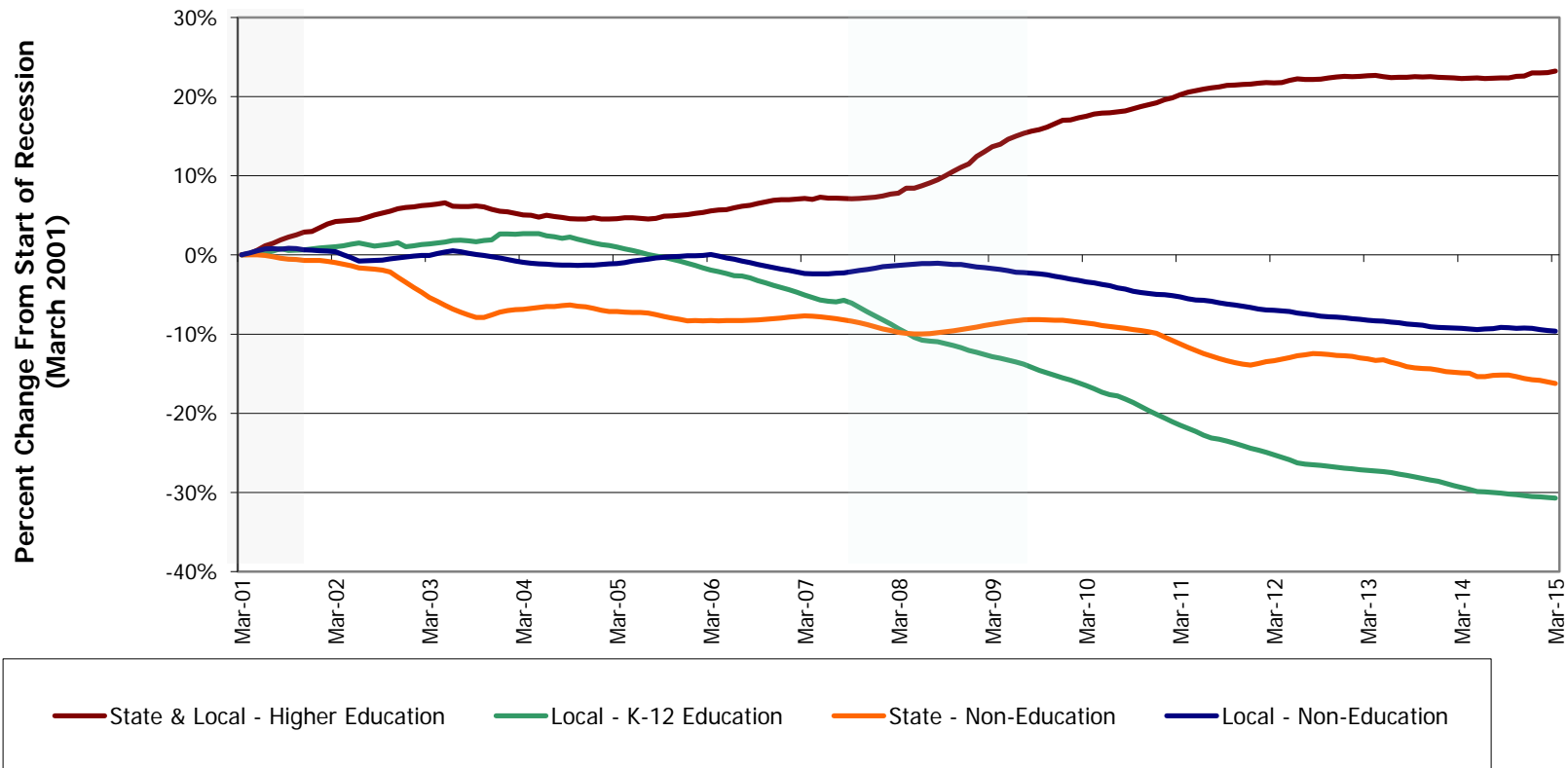


# Trends in Private Sector, State Government, and Local Government Employment

Percent Change From Start of Recession  
(March 2001)

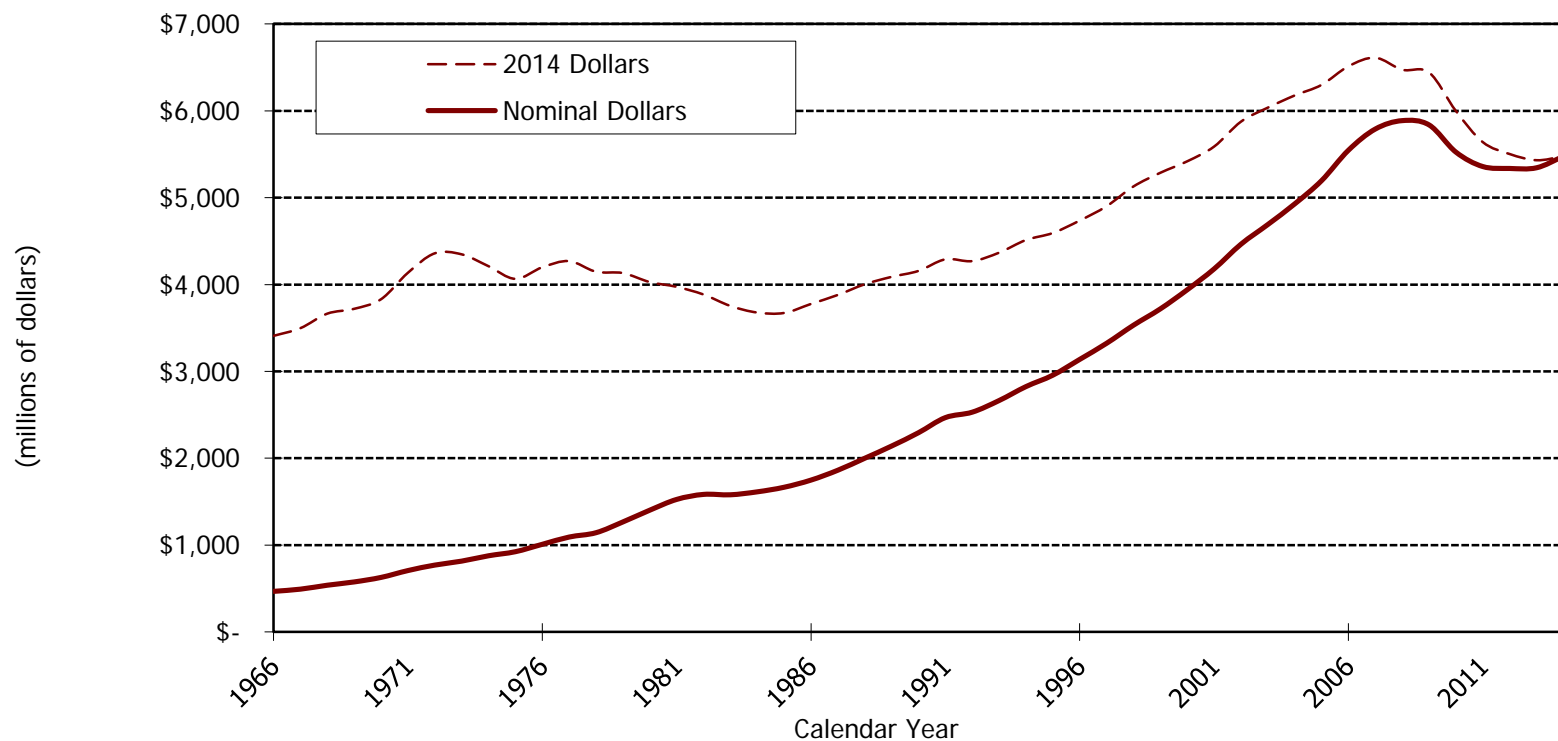


## Monthly Public Sector Employment by Sub-Sector in Michigan: 12-Month Rolling Average since March 2001



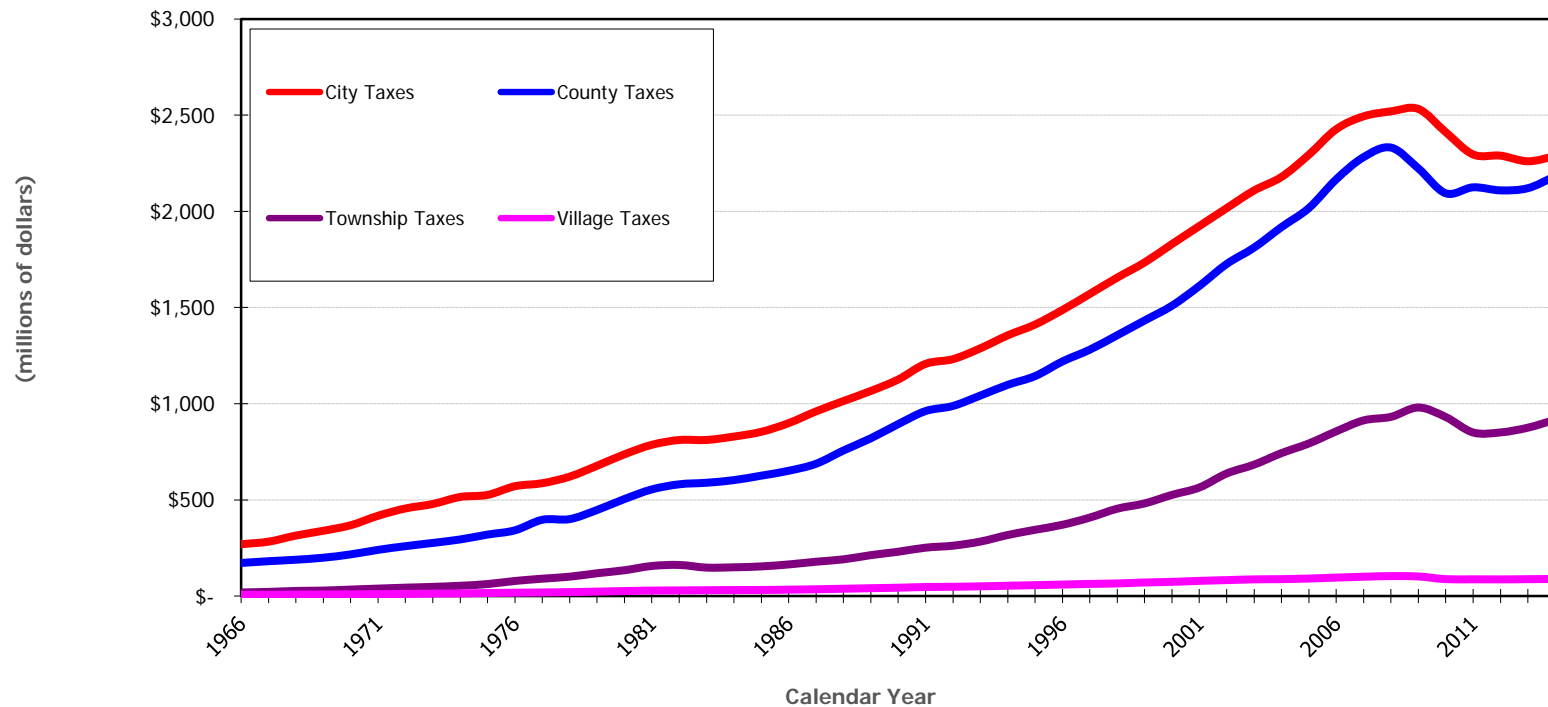


# Total County, City, Village, and Township Property Tax Revenue (nominal and real)

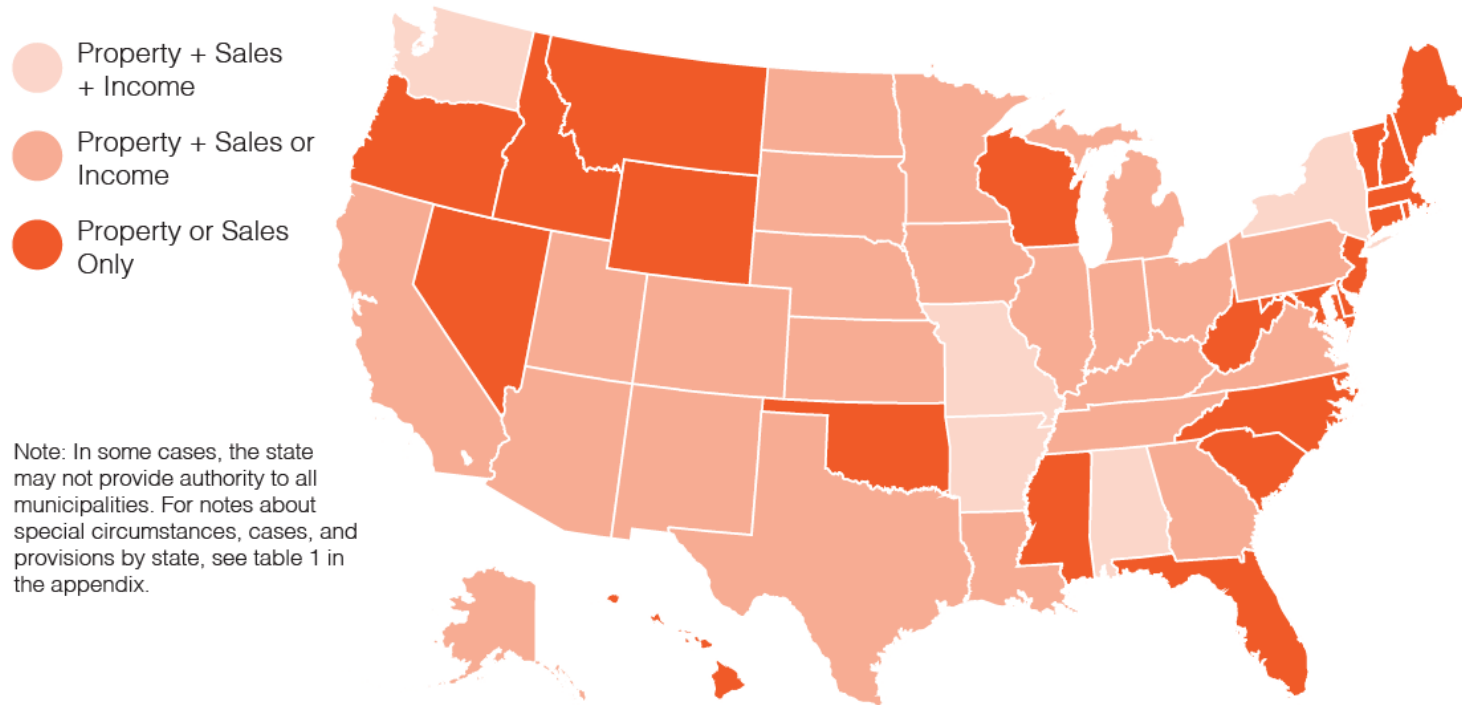




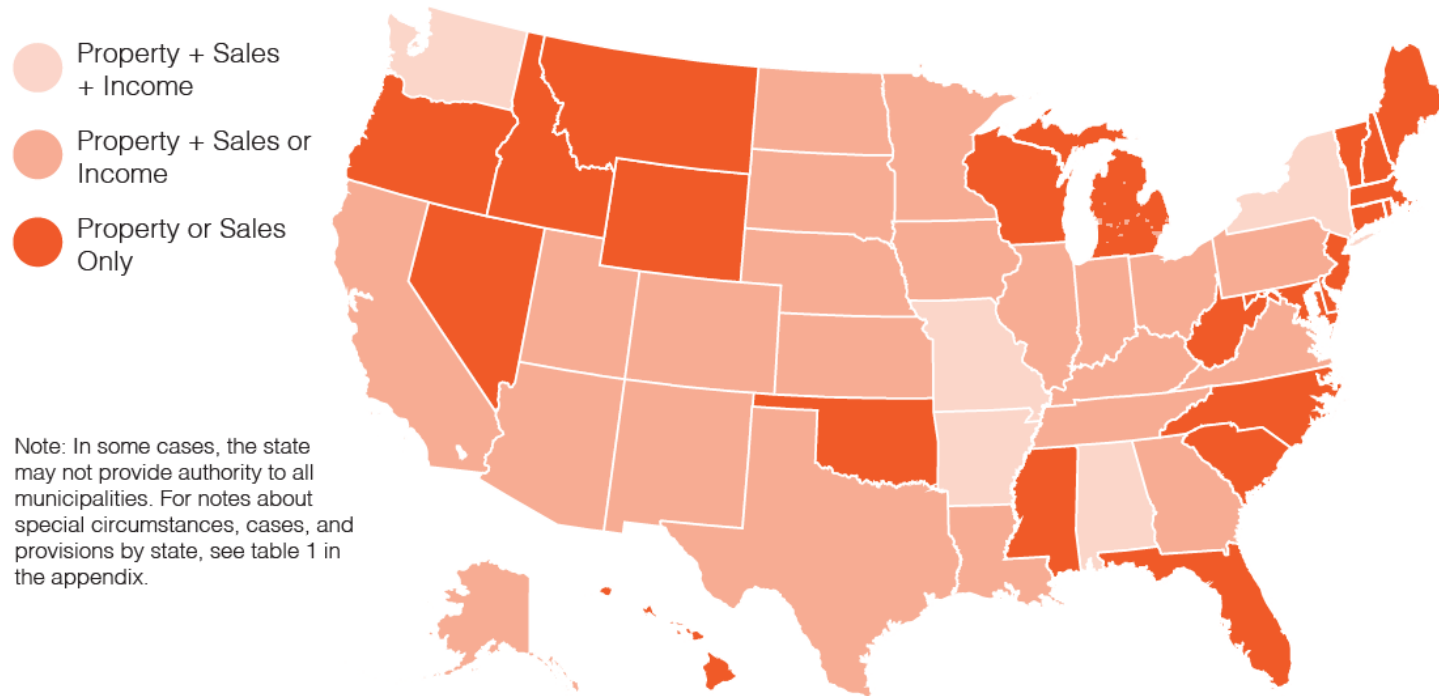
# County, City, Village, and Township Property Tax Revenue



# NLC – Municipal Fiscal Authority



# CRC adapted NLC map – Municipal Fiscal Authority

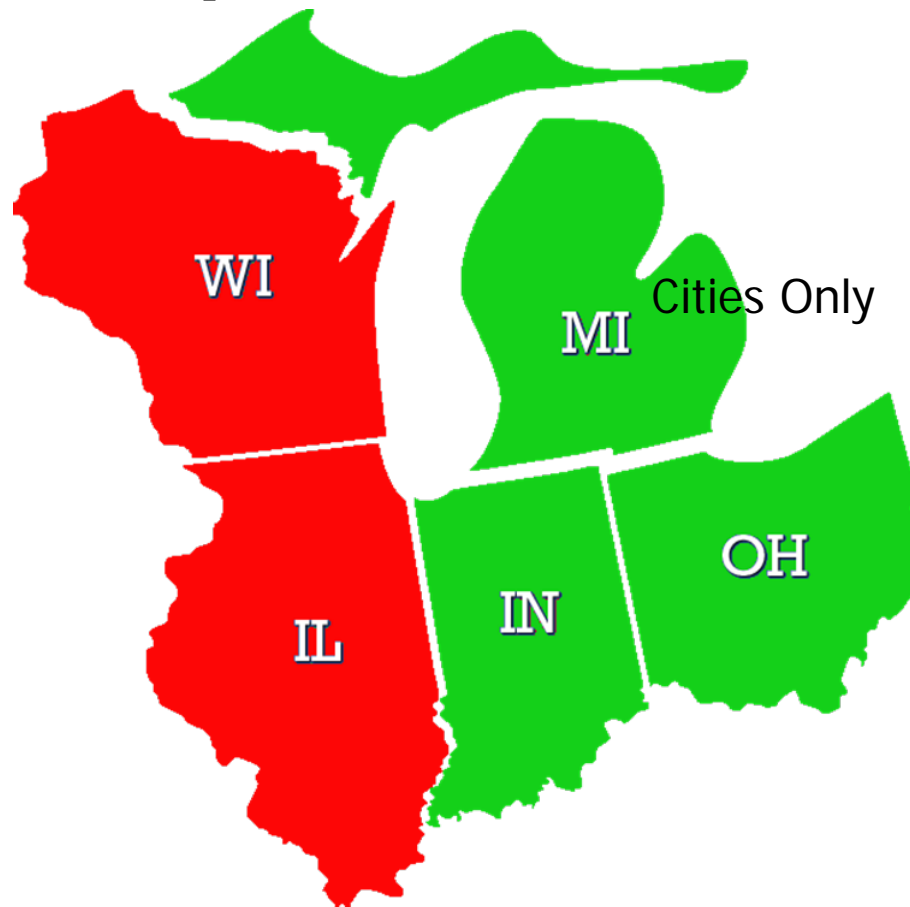


Source: National League of Cities, *Cities and State Fiscal Structure 2015*, <http://www.nlc.org/find-city-solutions/city-solutions-and-applied-research/finance/cities-and-state-fiscal-structure>

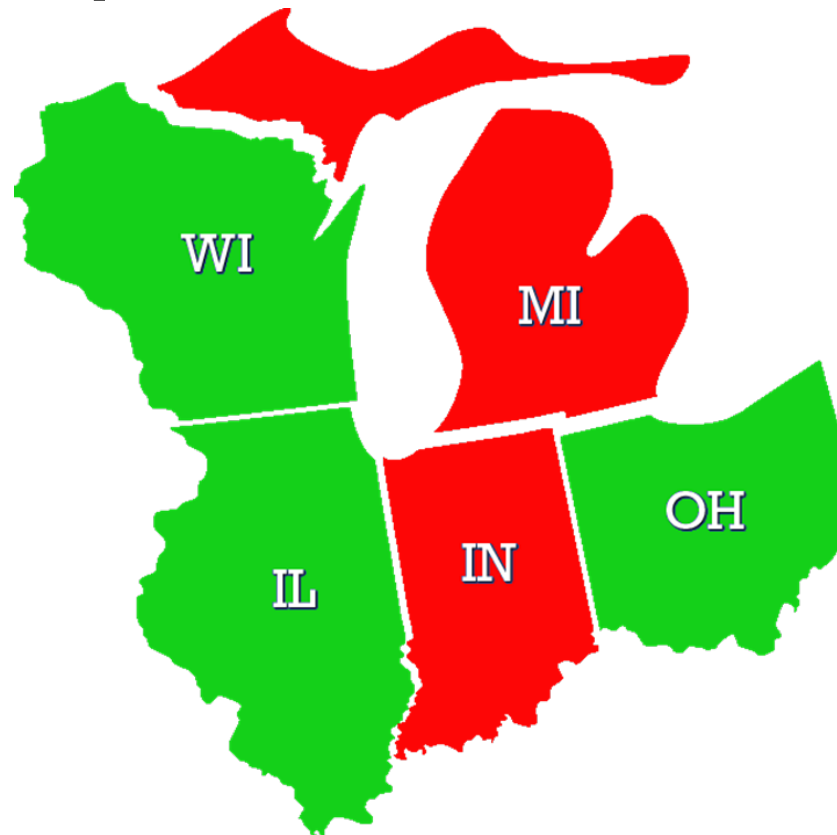
# Authorization to Levy Property Taxes



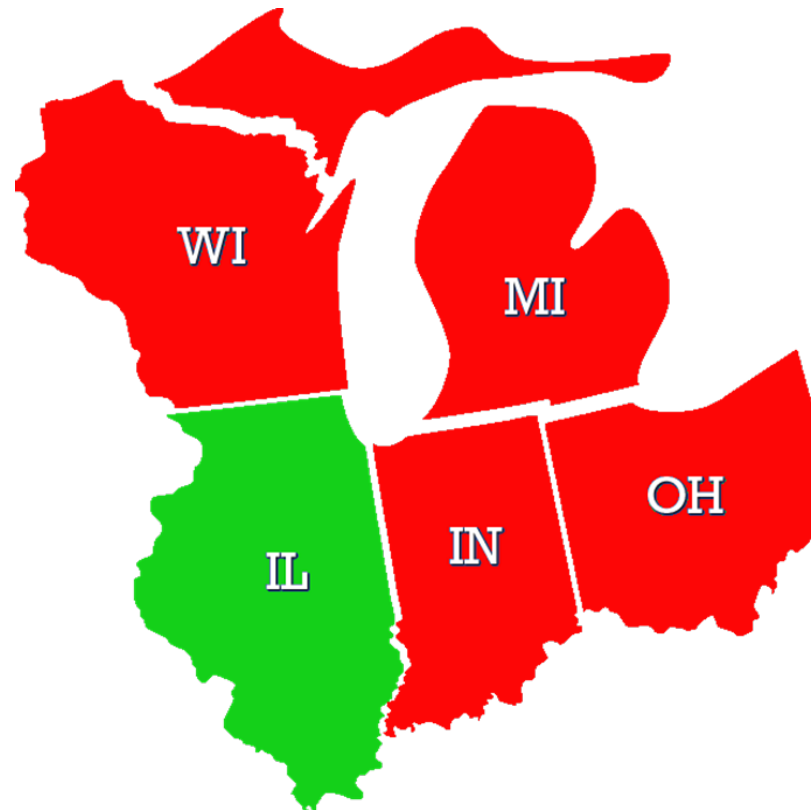
# Authorization to Levy Local-Option Income Taxes



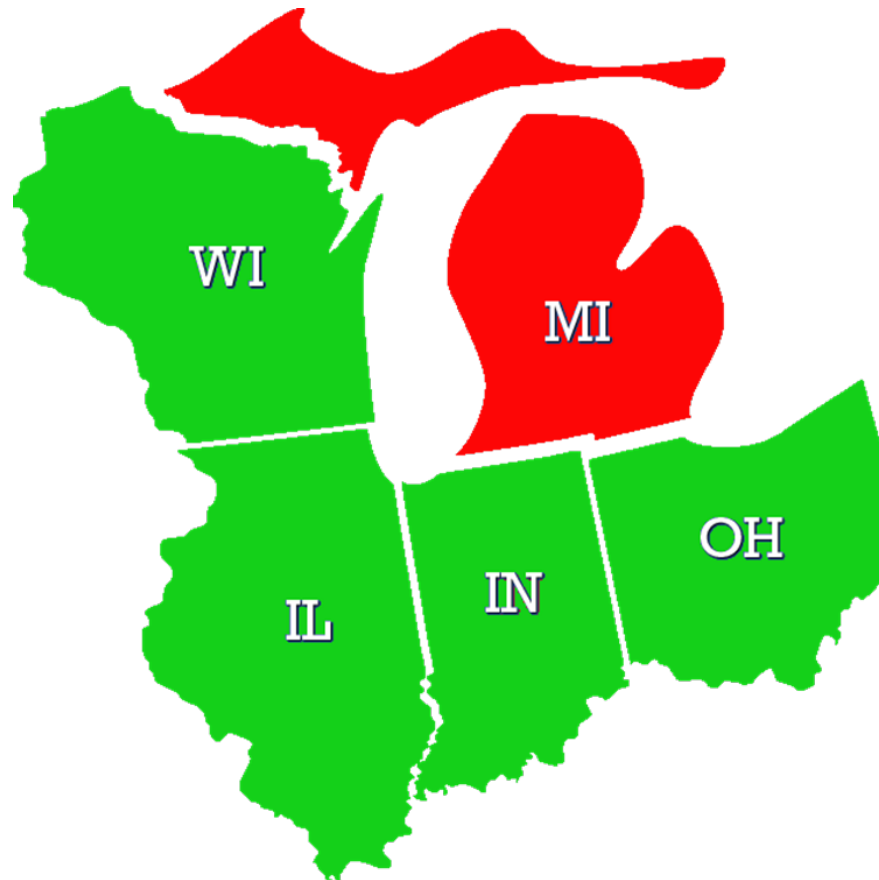
## Authorization to Levy Local-Option General Sales Taxes



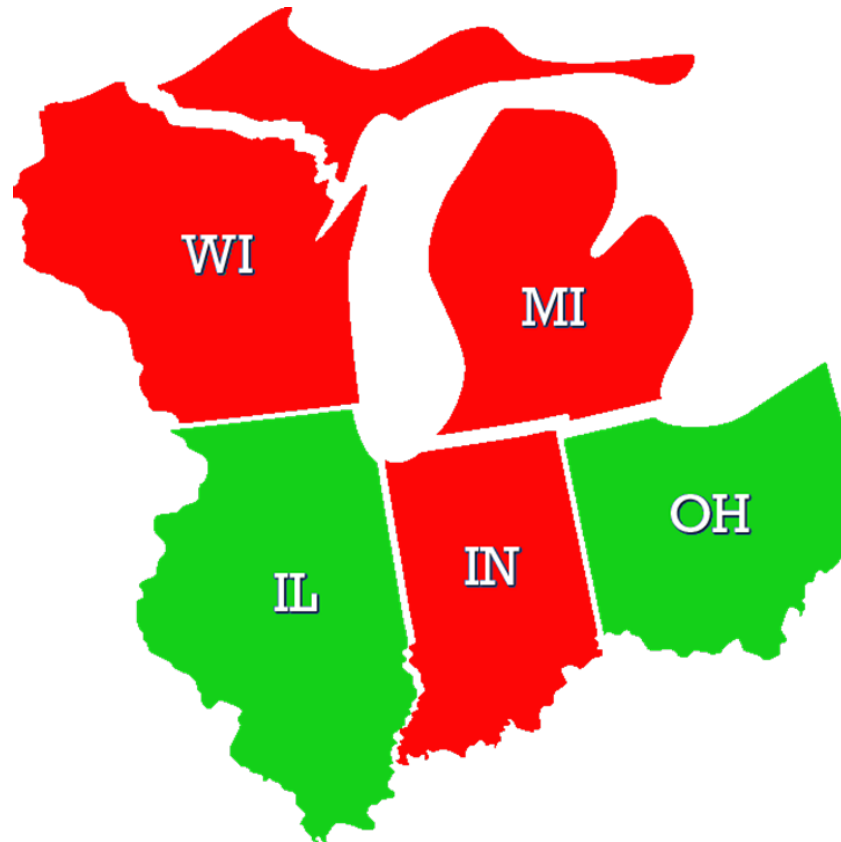
# Authorization to Levy Local-Option Motor Fuel Taxes



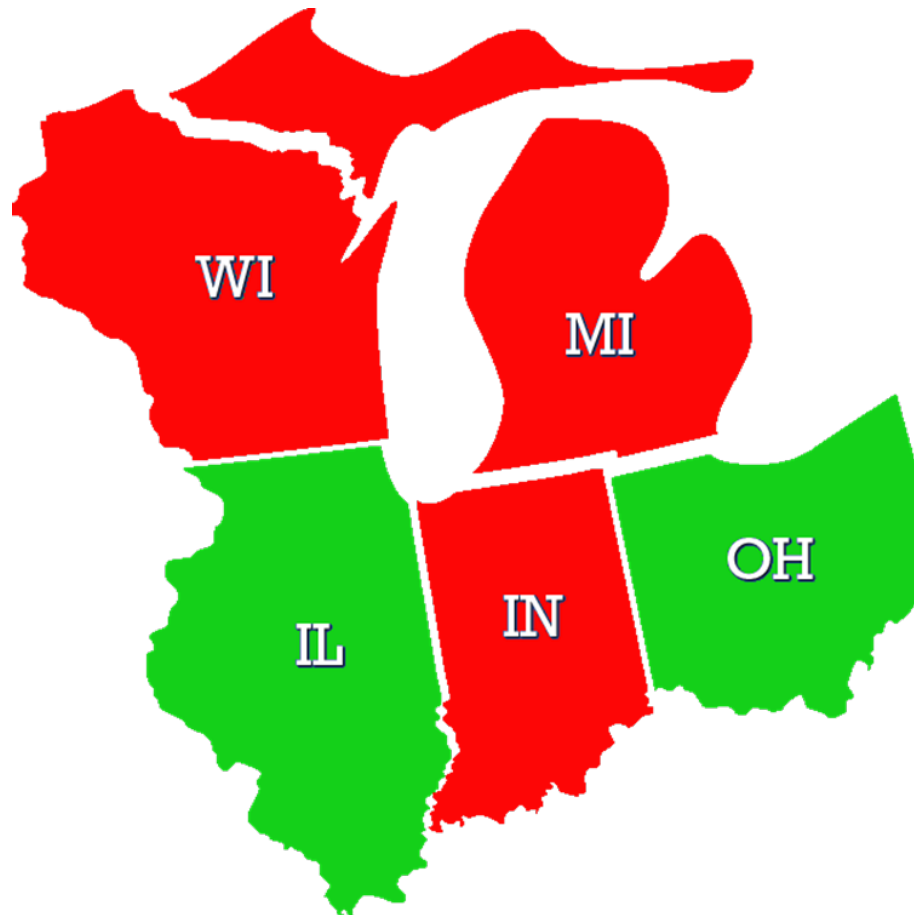
## Authorization to Levy Local-Option Motor Vehicle License Taxes



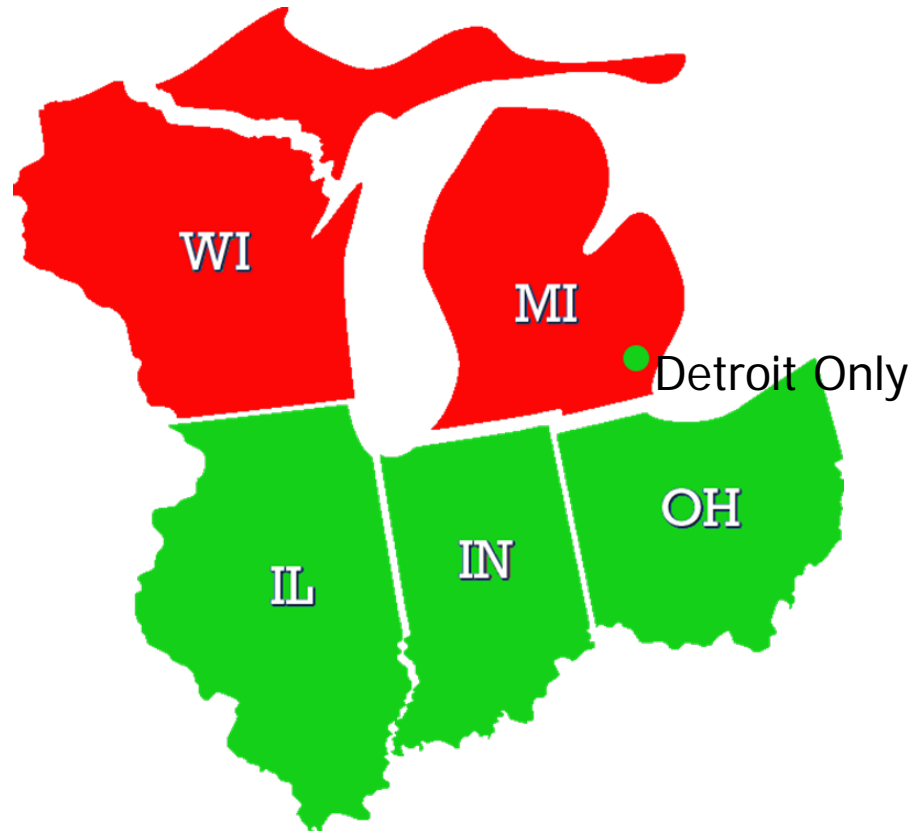
# Authorization to Levy Local-Option Alcoholic Beverages Sales Taxes



## Authorization to Levy Local-Option Tobacco Sales Taxes

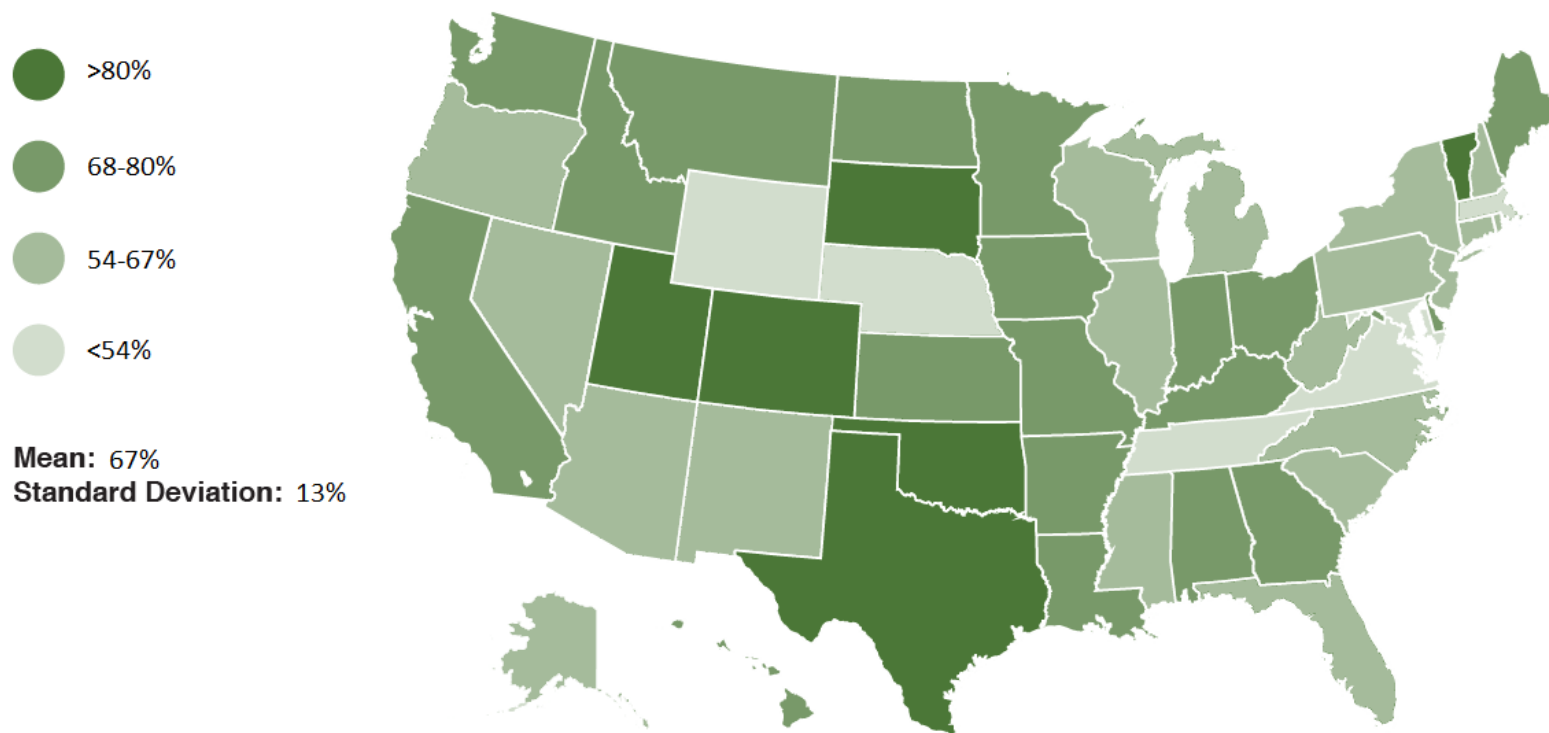


# Authorization to Levy Local-Option Public Utility Sales Taxes





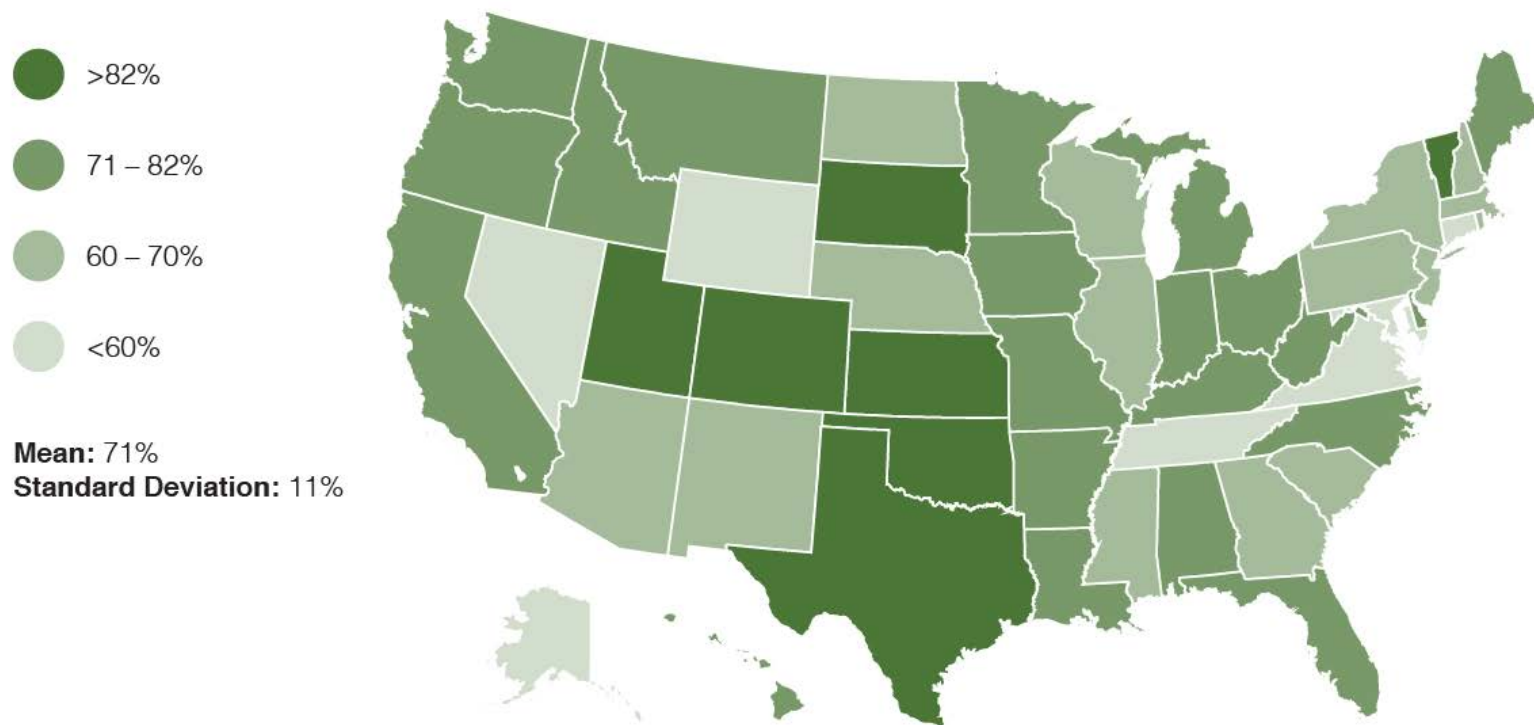
## 2008 Revenues from Own-Source Capacity



Source: National League of Cities, *Cities and State Fiscal Structure 2008*



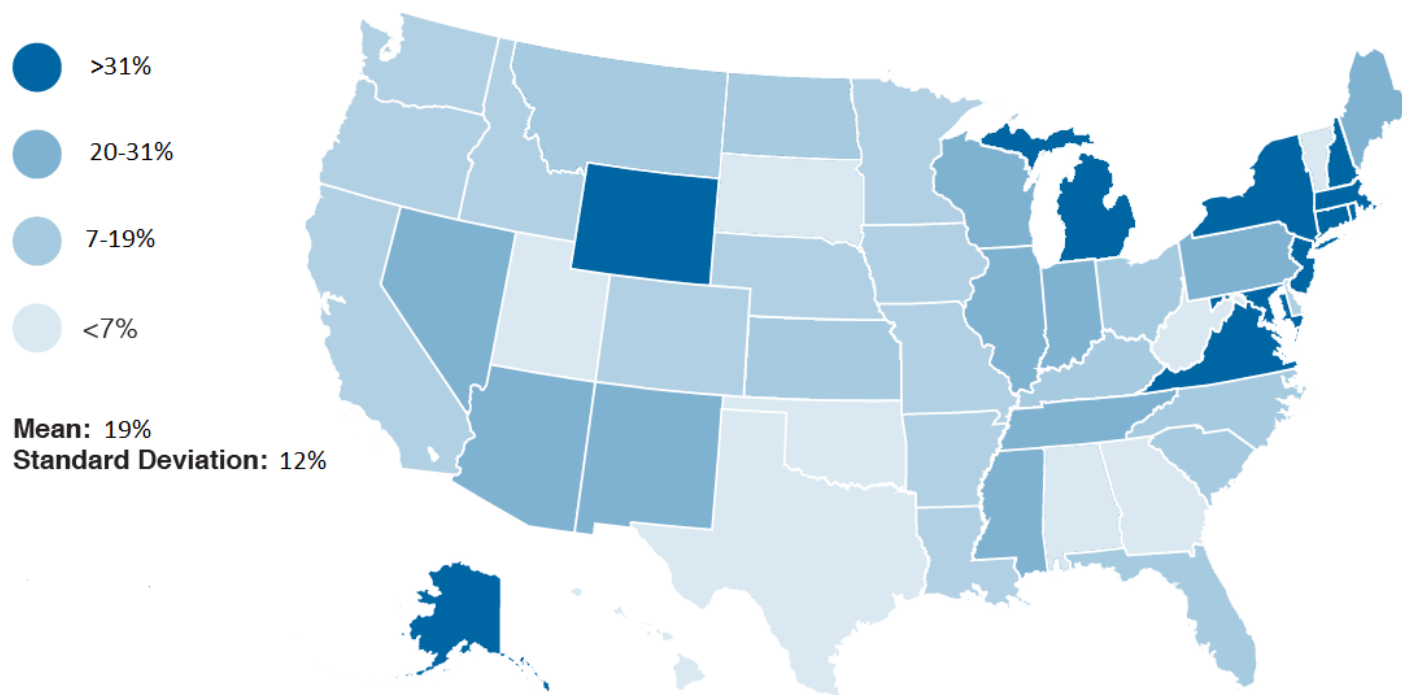
## 2014 Revenues from Own-Source Capacity



Source: National League of Cities, *Cities and State Fiscal Structure 2015*, <http://www.nlc.org/find-city-solutions/city-solutions-and-applied-research/finance/cities-and-state-fiscal-structure>

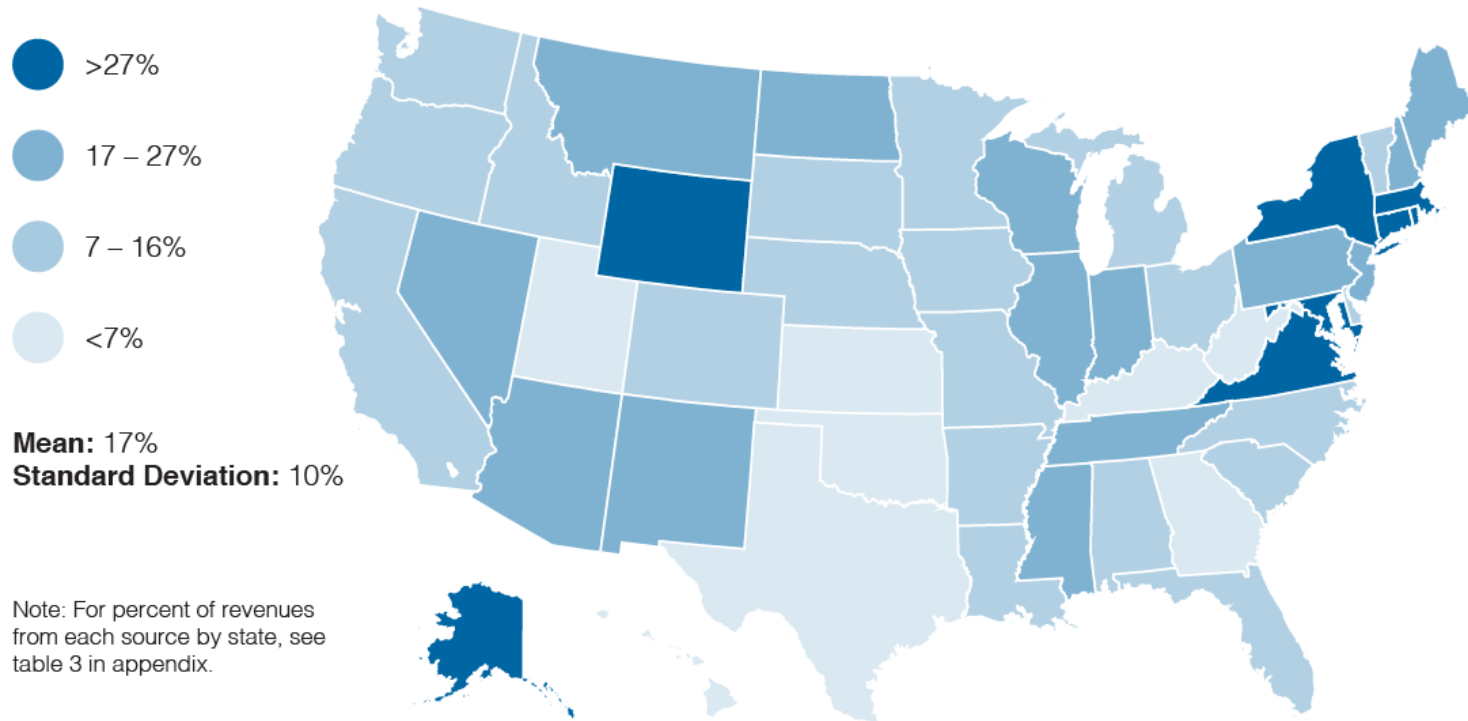


## 2008 Revenues from State Aid





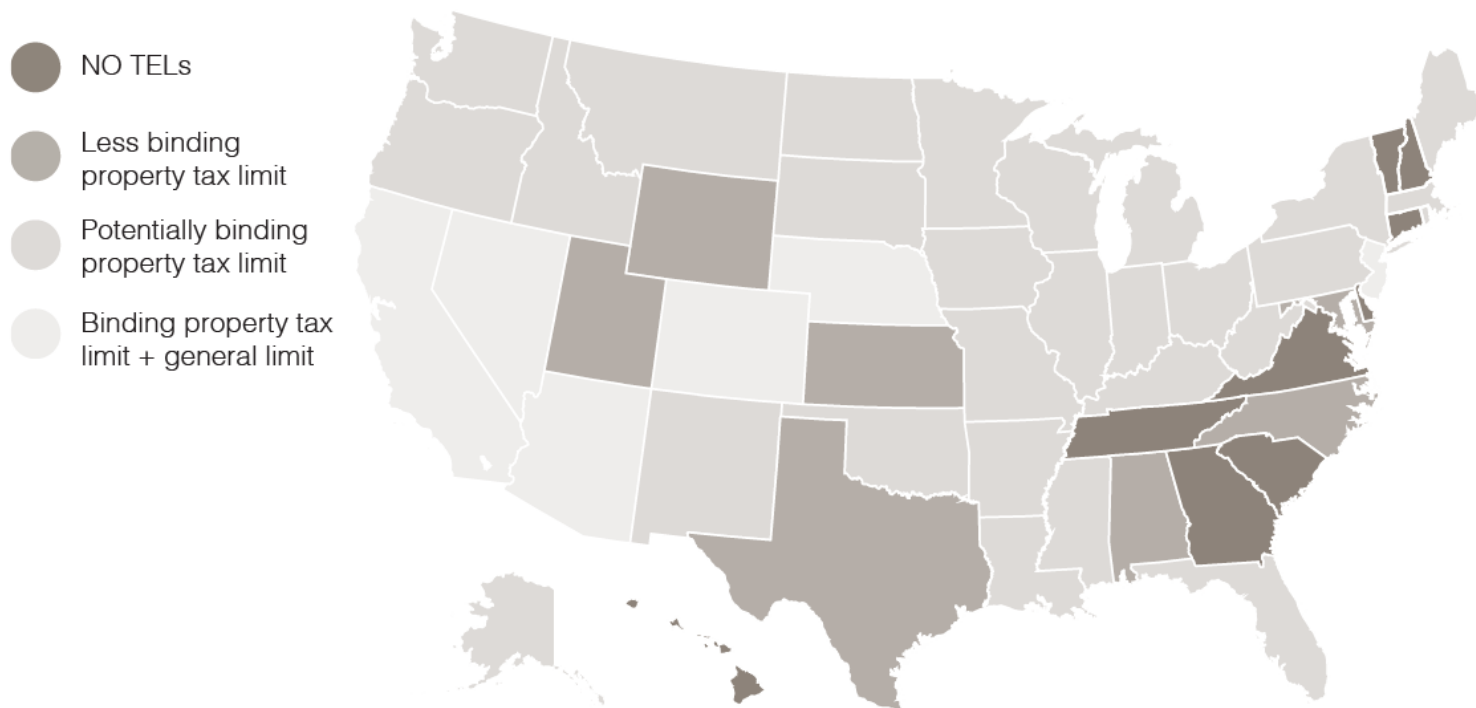
## 2014 Revenues from State Aid



Source: National League of Cities, *Cities and State Fiscal Structure 2015*, <http://www.nlc.org/find-city-solutions/city-solutions-and-applied-research/finance/cities-and-state-fiscal-structure>



## Tax and Expenditure Limits



Source: National League of Cities, *Cities and State Fiscal Structure 2015*, <http://www.nlc.org/find-city-solutions/city-solutions-and-applied-research/finance/cities-and-state-fiscal-structure>



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