



10405 Merrill Road
P.O. Box 157
Hamburg, MI 48139
(810) 231-1000
www.hamburg.mi.us

TO: Hamburg Township Board

FROM: Alex Wilkinson, Assessor

DATE: 4/15/26

RE: Strategic Planning – Assessing Department

Parcel Counts

- **Real & Personal Parcels:** 10,446
- **Exempt Parcels:** 332
- **Total Parcels:** 10,778

Overview

Below is a summary of the 2026 March Board of Review activity, assessed and taxable value trends, inflation rate multiplier, and strategic goals for the Assessing Department.

2026 March Board of Review

The March Board of Review concluded with a total of 21 appeals, consisting of:

- 18 Residential
- 1 Commercial
- 1 Personal Property

The majority of appeals were submitted as write-ins, with 6 in-person appointments held.

- 17 of the 21 appeals resulted in a change to assessed and/or taxable value
- 2 appeals were granted as poverty exemptions

Overall, changes to the roll were minimal and within expected ranges.

The Township began the March Board of Review with an overall ratio of 49.76% and concluded at 49.75%, maintaining compliance with the statutory requirement to assess at approximately 50% of true cash value.

Assessed Value & Ratios



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Based on County sales studies, the starting residential ratio was 47.64%. To achieve a starting ratio of 49.76%, the residential class increased by 4.95%. This increase is lower than the 7.9% increase applied in the prior year.

Class adjustments for 2026 were as follows:

- Residential: +4.95%
- Commercial: +2.3%
- Industrial: +0.58%
- Agricultural: +9.6%

2026 Ratios

Beginning Ratios:

- Agricultural: 45.62%
- Commercial: 48.86%
- Industrial: 49.71%
- Residential: 47.68%
- Personal: 50.00%

Ending Ratios:

- Agricultural: 49.74%
- Commercial: 49.78%
- Industrial: 49.84%
- Residential: 49.75%
- Personal: 50.00%

These adjustments reflect both County Equalization studies and the assessing department's local sales analysis to ensure compliance with assessment requirements. All classes were brought within acceptable statutory ranges.

Inflation Rate Multiplier & Taxable Value



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The 2026 Inflation Rate Multiplier, as issued by the Michigan State Tax Commission, is 1.027 (2.7%), compared to 3.1% in 2025.

- 2026 Taxable Value: \$1,550,750,069
- 2025 Taxable Value: \$1,483,135,471

These figures include both ad valorem and special act parcels (DNR-PILT), representing the Township's total tax base.

The increase in taxable value is primarily driven by:

- The 2.7% Inflation Rate Multiplier
- Transfers of ownership (uncapping)
- New construction and property improvements

Overall, assessed and taxable value growth for 2026 reflects a moderate increase, however the increases are lower than in prior years.

Strategic Goals & Objectives

- **Maintain Assessment Equity & Compliance**
 - Continue annual sales studies and ECF/Land analysis
 - Maintain assessment levels within statutory standards
 - Ensure ongoing compliance with State Tax Commission requirements
- **Enhance Transparency & Communication**
 - Provide clear explanations of valuation changes, including Proposal A and uncapping
 - Maintain consistent and effective communication with residents

The 2026 assessment roll reflects a stable and compliant valuation process, with all property classes brought within acceptable statutory ranges. Taxable value growth remains steady and primarily driven by statutory factors.