

# The Impact of Michigan's “Dark Store” Method of Property Taxation and Potential Solutions

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## **About the Authors**

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## INTRODUCTION

In Michigan and a number of other states, large big-box retailers have been successfully negotiating reductions in their property tax obligations through a method known as “dark stores.” This report offers an overview and analysis of the impacts of the “dark store” method with a focus on Michigan counties.

A big-box store is a single-use store, typically between 10,000 to 100,000 square feet or larger. Big-box stores offer a wide selection of items, a “general merchandiser,” and/or a deep selection in a single category, a “category killer.” General merchandisers offer a wide variety of goods. Shoppers can find nearly everything they need for their home, work, garden, garage, car, or recreational items and apparel. Examples of general merchandisers include Walmart, Costco, Meijer, and Target. Category killers offer a deep selection in a single category (Coevering and Morgan, 2016). Examples of category killers include Office Depot, OfficeMax, Best Buy, IKEA, and PetSmart.

National and regional big-box stores include department stores, discount department stores, home improvement stores, furniture and “big ticket” showrooms, discount warehouses, and category killers. These stores are retail chains with a brand name operating in multiple locations nationally or regionally (Coevering and Morgan, 2016).

Big-box stores have been successfully appealing their property tax assessments, and obtaining at least a 50% abatement of their property tax base. This reduction in the tax base, and consequently tax revenue to local governments, has led to budget shortages in local governments. According to local government authorities, the provision of key public services including public education programs, fire and police services, and road maintenance are said to be at risk of reductions or even shut-down.

This type of tax abatement for big-box stores is grounded in what is known as the “dark store” method. The “dark store” method is a practice whereby big-box stores contend that their fully operational, often thriving, businesses should be assessed the same as vacant buildings or “dark stores” (Badget, 2018). Officials from big-box stores argue that since their stores are worth far less than half their construction cost because they had been built to be disposable, they should be compared to vacant stores. This practice allows these stores to be assessed using the “comparable” approach with similar closed and vacant stores for tax assessment instead of the “construction cost” approach which is the traditional approach to assessing the value of these properties for tax purposes. However, since big-box stores typically have no comparable or competitive stores in the same area, the comparables are either closed or vacant. Using this rationale for valuing big-box properties automatically reduces the tax base of the big-box stores. This has led to significant reductions in tax assessments and, subsequently, significant local government property tax refunds.

Currently, most solutions to address this issue center on legislation. Since 2015, five bills have been introduced in the Michigan Senate and House to prevent dark store practices, but thus far the bills are still at the introduction stage. Another potential solution seems to be instituting a payment for services scheme for big-box retailers. A third potential solution is via the adoption of community benefits agreements (CBAs), a practice that is increasingly used in communities across the country. These solutions will be examined in this study.

The purpose of this study is to improve our understanding of the impacts of using the “dark store” property tax method on Michigan local governments, with a focus on Michigan counties. An overview of current and potential solutions is also given.

## THE MAJOR ACTORS

Major actors intervening in or impacted by the issue of the “dark store” method include local governments, local communities, big-box stores, the Michigan Association of Retailers, the Michigan Legislature, the Michigan Tax Tribunal, the Michigan Court of Appeal, and the Michigan Supreme Court.

### LOCAL GOVERNMENTS

Local governments, concerned about the implications for tax revenue-generating capacity, include counties, cities, townships, villages, and school districts.

### LOCAL COMMUNITIES

Local communities are impacted through reduction of public services offered by local governments due to reduction in tax revenues.

### MICHIGAN RETAILERS ASSOCIATION (MRA)

The Michigan Retailers Association was founded in 1940 and represents more than 5,000 businesses and their 15,000 stores and websites. MRA identifies itself as “the voice of Michigan’s retail industry.” The association focuses on legislative affairs and works to “promote retail-friendly legislation in Michigan and protect the retail industry from costly and harmful taxes and regulations” (Michigan Retailers Association, n.d.). The association has been at the forefront of the dispute on the application of the “dark store” method and has supported the use of the method.

### MICHIGAN TAX TRIBUNAL

The Michigan Tax Tribunal is a five-member administrative court appointed by the Governor. It hears tax appeals for all Michigan taxes. Most of the Tribunal’s appeals involve property tax; however, the Tribunal also hears other state tax issues (State of Michigan, 2019). Local assessments may be appealed to a local Board of Review or, further, the Michigan Tax Tribunal.

### MICHIGAN COURT OF APPEALS & MICHIGAN SUPREME COURT

The Michigan Court of Appeals hears appeals from local governments or big-box stores when they deem the tax assessment unfair and after an appeal is rejected by the Michigan Tax Tribunal. The Michigan Supreme Court is the last instance for local governments or big-box stores to appeal decisions of the Michigan Court of Appeals.

### MICHIGAN LEGISLATURE

The Michigan Legislature (Michigan Senate and Michigan House) has been engaged in addressing and disputing the application of the “dark store” method and closing what is perceived by many to be

a property tax loophole. Several bills have been introduced but none have passed to become a law. The table below provides a list of bills that have been introduced, in chronological order.

<b>Bills</b>	<b>Status</b>
<b>HB 4909</b>	
Introduced by: Rep. David Maturen, R-Brady Township. Amends the Zoning Enabling Act and prevents big-box stores from having deed restrictions on their stores. Date introduced: September 2015. Backed by a bipartisan group of 54 House members.	Did not go through the Committee on Tax Policy.
<b>SB 524</b>	
Introduced by Rep. David Maturen, R-Brady Township. Requires that Big-box stores be valued and taxed in the same manner as any other Michigan storefront business and like any other taxpayer. Date introduced: September 2015. Backed by a bipartisan group of 54 House members.	Did not go through the Committee of Finance.
<b>HB 5578</b>	
Bi-partisan Bill. Introduced by: Rep. David Maturen, R-Brady Township. I will have future tax assessments on big-box stores to be based on all three accepted assessment measures. Date introduced: April 2016; Backed by a bipartisan group of 54 House members.	Passed the House vote (97-11) in June 2016. Died at the Senate Financial Committee level
<b>HB 4397</b>	
A bi-partisan bill. Introduced by: Rep. David Maturen, R-Brady Township. It requires the Michigan Tax Tribunal to apply standard appraisal procedures when reaching their findings of facts and conclusions of law in large property tax cases. Date introduced: March 2017. Backed by a bipartisan group of 54 House members.	At the Committee on Tax Policy level.
<b>HB 4025</b>	
A bi-partisan bill. Introduced by Rep. Beau LaFave, R-Iron Mountain. It would help eliminate a loophole that allows that sales of older or vacant buildings to be considered when assessing the value of brand-new store properties. Date introduced: January 2019.	At Committee on Local Government and Municipal Finance level.

*Table 1: Bills regarding the “dark store” method introduced by Michigan Legislature. Sources taken from legislature.mi.gov and press reports.*

In October 2017, the Michigan Supreme Court rejected an appeal of Menards, a big-box retailer. Initially, the Michigan Tax Tribunal supported the assessment of the “dark store” method for Menards; however, the Michigan Court of Appeals rejected the tax assessment. Menards then turned



to the Michigan Supreme Court with an appeal which was rejected as well. The case has since been returned to the Michigan Tax Tribunal.

## IMPACT ON LOCAL GOVERNMENTS

The “dark store” method creates, at least, a 50% tax reduction for the big-box retailer. This affects more than  $\frac{3}{4}$  of Michigan counties and has led to the loss of more than \$100 million in tax revenue by local governments between 2013 and 2015. Jurisdictions that report having big-box commercial stores include 57% of cities and 32% of townships. These places have had at least one tax appeal for this type of property within the previous two years (Horner, Ivacko, and Mills, 2016).

For example, in Marquette County, the tribunal “slashed the 2012 taxable value of the Lowe’s store by about 63%, to \$1.9 million, from the \$5.2 million.” It is also estimated that a \$1.1 million reduction in annual tax revenues would occur if all 20 big-box stores in the county successfully use the “dark store” method (Egan, 2015). Moreover, Marquette Township had already spent millions of dollars over several years to extend public services to a commercial area where several big-box stores are located, which according to officials have “severely reduced the property tax revenues” that were expected to be paid for those services (Lavecchia, 2015). In Mason County, a Meijer, a Home Depot, and a Lowe’s have each successfully appealed their assessments, resulting in a loss of nearly \$300,000 in tax revenue annually, according to county records. In Ottawa County, big-box appeals have resulted in \$745,000 tax revenue losses annually and another \$612,000 has been at risk since 2010 (Egan, 2016). Local governments and communities are facing reductions in tax revenues and may have to cut spending on public services including education, fire services, and road maintenance (Egan, 2015).

The data used in this analysis was obtained from the Michigan Association of Counties Treasurers (MACT) and was collected “informally” by the association, according to the official contacted. The data includes big-box stores’ taxable values before and after the Michigan Tax Tribunal decision, which allowed the use of the “dark store” method and corresponding tax refunds for the 2013–2015 period. The data also includes information on tax refunds for 62 out of 83 Michigan counties and taxable values for 53 counties. According to the Association, there were a number of counties, including some large counties, which did not provide information.

The average tax refund (per year and per county) over 2013–2015 amounts to \$461,965.84. An analysis of the loss in taxable value shows that the average loss (per year and per county) over 2013–2015 was \$11,606,545. This represents an average 0.34% of the average taxable value. The percentage of loss in taxable value ranges from 0% to 3.25%<sup>1</sup> with a median loss of 0.16% (See Appendix A, Table 2). It should be noted that 59 out of the 62 counties (94%) that provided information have less than a 1% reduction in taxable value.

From these results, we see that the relative change in taxable value for counties is small on average (0.3%), with more than 94% of the counties having less than a 1% loss. However, even if a loss is low at the county level, it is important to assess how this loss is distributed across cities or townships within the county. If the loss is concentrated in one city or township, it will result in higher impacts on those local units. For example, in Mason County, all three big-box stores are in the City of Ludington. The loss in taxable value of about \$10 million in the county is therefore concentrated in the City of Ludington, compared to an average loss per (whole) county of about \$12 million (See Appendix A).

Since local governments are the first to be affected by the use of the “dark store” method, through an impact on their budgets, the biggest issue in addressing the “dark store” method is the individual local governments’ limited financial resources to defend themselves against the interests of big-box corporations. Appeals against big-box stores have not been successful, until recently, when the City of Escanaba appealed a case and won against Menards in a decision of the Michigan Tax Tribunal. However, Menards has introduced an appeal in the Michigan Supreme Court to challenge the Court of Appeal’s decision, an appeal that was rejected later by the Court.

This report focuses on the impact on local governments — especially Michigan counties. However a quick assessment of impacts on communities shows that the loss of property taxable value and tax revenues for local governments, as a result of the application of the “dark store” method, has led to the cut or threat of cutting public services such road maintenance, education programs, fire services, and public libraries services. For example, in Escanaba, an award-winning library was reported to have reduced its time of operation due to the dark store issue. As for the impact on big-box stores themselves, the decrease in public revenues translates to refunds for big-box stores. How big-box stores use these refunds or how much the refunds impact their business are not detailed in this report. According to some big-box store officials, the savings in tax serve to improve their services, especially to provide better services to customers.

## CURRENT AND POTENTIAL SOLUTIONS

This report presents an overview of solutions, current and potential, to the issue of the “dark store.” This includes an assessment of the stakeholders’ potential behaviors in response to the current situation, especially in relation to the Michigan Supreme Court’s rejection of the appeal introduced by Menards.

### LOCAL COMMUNITY-LED SOLUTIONS

Businesses Recognizing the Importance of Tax Equality (BRITE) is a significant local business initiative that “identifies those businesses that support and are a vital part of a local economy” (Close Michigan Loopholes, n.d.). Supporters of the initiative are inviting local businesses to acknowledge their support of the community’s tax base and recognize the relevance and importance of supporting local economies. The initiative was created by the group Save MQT, Save MI!, a Marquette-based organization. The goal is to acknowledge local businesses that are “doing their fair share in communities” (Jarvi, 2015).

There are also several community organizations and professional groups that advocate against the “dark store” method. The Group MQT, Save MI, and Marquette County Citizen for a Fair Share are among them. Professional organizations such as the Michigan Municipal League are also active participants in actions against the use of the “dark stores” method.

### BIG-BOX STORE-LED SOLUTIONS

Big-box stores offer a rationale to justify the use of the “dark stores” method. In some cases, they note that some local governments in Michigan have introduced an income tax in communities as another source of revenue. In other cases, big-box stores believe they have the right to challenge what they perceive to be unfair tax assessments (Michigan Retailers Association and Michigan Chamber). Big-box stores may initiate (voluntarily) community benefits schemes with the purpose of addressing specific social or economic issues in local communities. A community benefit agreement (CBA) is a binding agreement between an investor and local communities in which the investor promises to provide certain benefits (from high wage jobs, to amenities, to affordable housing etc.) to local communities in return for local community support of the project. This scheme may be more efficient in terms of benefits to local communities and costs to big-box stores — an alternative to paying taxes to local governments.

### MICHIGAN COURTS-LED SOLUTIONS

Michigan Supreme Court rejected in October 2017 an appeal introduced by Menards, a big box retailer. If the Supreme Court would maintain the same rejection for future appeals by big box stores,

the “dark store” case, may rest, and local government would be able to benefit of an assessment more favorable to them.

## LOCAL GOVERNMENT-LED SOLUTIONS

There are several solutions local governments may pursue to address the issue of the big-box stores’ application of the “dark store” method. This report briefly proposes the following solutions:

1. Local governments can charge a “fee per service” to big-box stores on the services provided to them. Services such as police, sewage, and water can be charged directly to big-box stores.
2. Community Benefit Agreements (CBA) can be requested by the local government when big-box stores are being created or established.

## NEXT STEPS

As discussed earlier, the Michigan Supreme Court has rejected the appeal introduced by Menards against the City of Escanaba. Indeed, the Michigan Tax Tribunal has supported Menards’ application of the “dark store” method in the City of Escanaba; the City has introduced and won an appeal at the Michigan Court of Appeal. Menards later appealed the decision with the Michigan Supreme Court, which rejected it. Within this evolving dynamic environment, one wants to understand what may happen next. Will the loophole be definitively closed, or will they be reactivated in one way or another? The following provides a set of possible actions for each of the stakeholders.

Local communities may take steps to ensure that in the future the Michigan Tax Tribunal, Michigan Appeals Courts, and the Michigan Supreme Court’s decisions are in their favor (that is, against the application of the “dark store” method).

Big-box stores may engage in further actions and lobbying to reverse the Supreme Court’s decision that rejected their appeal to reinstate the application of the “dark store” method (a court of appeal rejected the method in favor of the City of Escanaba). Additionally, big-box stores may propose Community Benefits Agreements (CBAs) as a way to spend resources in ways that directly help local communities.

Local governments may be engaged in any actions that hold up the decision of the Court of Appeals and the Supreme Court, with the hope they increase the odds of the Michigan Legislature to address the “dark store” loophole.

The legislature may be influenced by the Supreme Court’s current decision to reject the “dark store” approach and vote into a law that will more definitively close the loophole. The Legislature may as well continue to support the current loophole.

The Michigan Tax Tribunal may or may not reject the use of the “dark store” method in the future, even if currently it is supporting the application of the “dark store” method. The Michigan Court of Appeal and the Michigan Supreme Court may or may not reject the use of the “dark store” method in the future, even if recently both rejected the “dark store” method in *Menards vs City of Escanaba*.

## SUMMARY AND CONCLUSION

Since 2010, the use of the “dark store” method has cost more than \$200 million to local governments and communities in terms of tax refunds to big-box stores. At least 72% of counties have faced tax revenue reductions due to the application of the “dark store” method. Local governments have not been successful in challenging the Michigan Tax Tribunal which favors the use of the “dark store” method. While Michigan Legislature has engaged in the processing of at least five legislative actions, none have successfully passed into law. Despite community-led actions and the effort of local governments, the issue has not been successfully challenged until recently when Michigan Court of Appeals and Michigan Supreme Court went against the decision of the Michigan Tax Tribunal to reject the application of the “dark store” method in the case of Menards versus the City of Escanaba. Although it was a major win for local governments and communities in terms of closing the property tax loophole, one wonders what the future holds regarding the use of the “dark store” method in Michigan. Each stakeholder has a perspective that needs to be evaluated in order to understand potential next steps in either putting an end to or reactivating the “dark store” issue.

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## APPENDIX A

Table 1. Average taxable value, loss in taxable value, and percent, 2013–2015

County	Taxable Value Pre-dark application	Taxable Value Post dark store application	Loss in Taxable Value	% of Loss in Taxable Value	Refund Amount	County Total Taxable Value	% of Loss in Taxable Value (over County Total Taxable Value)
Alpena	2,051,187.00	1,638,496.00	412,691.00	19.9%	17,515.37	898,242,864.33	0.0%
Antrim	3,890,920.50	3,453,905.50	437,015.00	12.8%	21,657.80	1,715,820,652.67	0.0%
Baraga	19,517,036.50	12,666,439.50	6,850,597.00	43.6%	196,191.91	243,938,126.00	2.8%
Branch	7,581,337.50	7,094,752.00	486,585.50	5.3%	16,967.67	1,330,423,823.67	0.0%
Calhoun	95,305,929.33	72,320,624.00	22,985,305.33	24.5%	971,083.65	3,587,962,144.33	0.6%
Charlevoix	22,862,424.50	18,284,975.00	4,577,449.50	18.9%	191,754.14	1,997,766,402.33	0.2%
Cheboygan	6,503,157.33	5,055,610.00	1,447,547.33	25.6%	63,919.93	1,334,599,218.00	0.1%
Chippewa	6,848,963.00	5,120,308.33	1,728,654.67	31.5%	41,479.65	1,090,529,929.00	0.2%
Clare	2,391,506.00	1,842,355.33	549,150.67	25.9%	24,600.27	1,018,045,315.33	0.1%
Clinton	59,794,988.00	44,398,083.00	15,396,905.00	28.6%	665,485.70	2,484,249,022.67	0.6%
Crawford	538,899,180.50	538,355,170.00	544,010.50	0.1%	13,333.20	539,733,341.33	0.1%
Delta	8,992,063.50	5,224,340.50	3,767,723.00	65.8%	199,130.56	1,197,726,965.67	0.3%
Dickinson	7,398,009.67	3,845,876.00	3,552,133.67	31.0%	189,700.24	989,882,877.00	0.4%
Eaton	68,740,954.00	57,688,500.67	11,052,453.33	17.5%	607,569.54	3,295,316,388.33	0.3%
Genesee	276,299,077.67	192,542,450.67	83,756,627.00	34.5%	4,487,235.49	8,619,664,552.33	1.0%
Gladwin	982,329.50	505,690.50	476,639.00	207.0%	6,430.39	935,115,984.33	0.1%
Gogebic	3,421,228.67	3,075,459.33	345,769.33	22.0%	18,728.59	502,252,395.67	0.1%
Grand Traverse	37,661,652.00	29,178,315.00	8,483,337.00	27.4%	450,912.19	4,497,081,034.67	0.2%
Gratiot	13,353,594.67	5,785,720.00	11,351,812.00	52.4%	440,164.74	1,269,378,627.00	0.9%
Houghton	817,185.67	549,113.67	268,072.00	32.5%	15,146.89	830,193,930.00	0.0%
Huron					44,146.54	2,052,350,505.67	0.0%
Ingham	105,959,304.00	75,280,369.67	30,678,934.33	34.1%	2,017,484.00	7,084,939,559.67	0.4%
Ionia	9,455,813.33	6,769,537.67	2,686,275.67	24.1%	111,813.57	1,497,395,087.33	0.2%
Iron	361,635.33	254,115.67	107,519.67	27.9%	4,786.88	486,494,483.33	0.0%
Jackson	30,653,658.00	22,522,429.00	8,131,229.00	34.5%	402,141.63	4,249,666,866.67	0.2%
Kalamazoo			29,608,925.00		1,237,325.00	7,999,358,577.00	0.4%
Kalkaska	2,084,905.33	1,409,939.33	674,966.00	43.5%	23,978.61	734,088,260.00	0.1%
Kent	407,578,697.33	317,887,974.67	89,690,722.67	25.6%	4,776,604.89	20,462,219,177.33	0.4%
Lake	32,943,569.00	14,959,910.00	17,983,659.00	86.1%	866,281.39	553,283,192.33	3.3%
Lapeer	15,308,722.00	11,052,212.00	4,256,510.00	31.2%	189,977.57	2,641,153,717.67	0.2%
Leelanau	4,527,864.00	3,846,911.50	680,952.50	15.8%	27,418.28	2,468,751,508.33	0.0%
Lenawee	50,656,667.33	37,188,888.33	13,467,779.00	30.2%	627,571.84	3,179,623,918.33	0.4%
Livingston	41,408,935.67	31,047,941.00	10,360,994.67	25.9%	472,377.32	7,781,208,298.67	0.1%
Luce	132,600.00	81,625.00	50,975.00	50.1%	1,516.25	187,051,290.67	0.0%
Mackinac					7,440.09	960,881,867.00	0.0%
Marquette	59,681,597.33	43,091,256.67	16,590,340.67	26.5%	593,529.85	2,258,741,611.33	0.7%
Mason	57,215,302.00	47,238,036.00	9,977,266.00	22.1%	225,221.11	1,684,960,174.00	0.6%
Mecosta	11,386,992.33	8,969,011.67	2,417,980.67	21.5%	123,024.56	1,237,447,487.67	0.2%
Menominee	1,851,400.00	1,190,250.00	661,150.00		42,983.48	715,586,243.00	0.1%
Midland			3,897,059.67		146,740.09	3,652,462,244.33	0.1%
Missaukee	203,632.00	120,886.67	82,745.33	56.0%	3,432.49	572,245,208.67	0.0%
Monroe	127,360,784.33	80,507,744.67	46,853,039.67	37.3%	2,198,746.47	5,600,108,580.33	0.8%
Montcalm	37,366,551.00	16,078,515.00	21,288,036.00	90.5%	14,556.90	1,697,186,668.00	1.3%
Montmorency	392,395.33	277,480.33	114,915.00	31.6%	4,387.58	499,179,564.00	0.0%

Muskegon	42,439,441.00	30,815,061.00	11,624,380.00	35.4%	668,968.21	4,302,518,560.67	0.3%
Newaygo	13,260,587.00	10,601,230.00	2,659,357.00	23.9%	38,043.99	1,432,330,937.00	0.2%
Oakland			21,249,334.52		1,044,784.25	50,393,033,943.33	0.0%
Oceana	7,286,873.50	3,778,249.50	3,508,624.00	58.9%	165,434.69	1,149,383,728.67	0.3%
Ogemaw	433,799.00	261,318.50	172,480.50	56.1%	172,480.00	816,382,052.00	0.0%
Ontonagon	125,300.00	102,950.00	22,350.00		727.77	251,472,619.33	0.0%
Osceola			101,788.00		6,666.85	693,144,515.33	0.0%
Otsego	17,462,125.33	11,636,528.67	5,825,596.67	47.7%	752,966.98	1,147,742,187.33	0.5%
Ottawa	56,364,740.00	39,280,696.67	17,084,043.33	29.0%	526,913.09	9,833,267,051.33	0.2%
Roscommon	1,553,962.50	1,134,799.00	419,163.50	13.9%	17,194.92	1,248,815,394.00	0.0%
Saginaw	125,062,278.33	87,181,566.00	37,880,712.33	33.4%	1,259,723.56	4,929,764,788.67	0.8%
Schoolcraft	706,399.00	531,472.00	87,463.50		9,254.84	356,038,034.00	0.0%
Shiawassee	2,373,791.33	1,717,730.67	656,060.67	22.5%	29,491.24	1,683,010,960.33	0.0%
St. Joseph	10,947,367.67	6,046,443.33	4,900,924.33	58.8%	283,330.77	1,917,717,426.00	0.3%
Tuscola	3,907,395.00	3,051,083.50	856,311.50	27.1%	46,224.03	1,632,475,258.67	0.1%
Van Buren	148,742,452.00	143,972,091.00	4,770,361.00	12.6%	346,405.70	3,107,220,749.67	0.2%
Washtenaw	473,790,031.50	366,813,228.00	106,976,803.50	25.5%	441,414.96	14,544,202,538.67	0.7%
Wexford			471,078.67		29,361.76	926,718,230.67	0.1%
<b>Total</b>	<b>3,084,300,294.33</b>	<b>2,435,325,667.67</b>	<b>707,999,286.35</b>		<b>28,641,881.83</b>	<b>218,999,546,661.67</b>	
<b>Average</b>	<b>56,078,187.17</b>	<b>44,278,648.50</b>	<b>11,799,988.11</b>	<b>36.27%</b>	<b>461,965.84</b>	<b>3,532,250,752.61</b>	<b>0.34%</b>

Table 2. Ranking of the percent of loss in taxable value per county, 2013–2015

County	Percent of the loss in taxable value (in county total taxable value)	County	Percent of the loss in taxable value (in county total taxable value)
Huron	0.00%	Lapeer	0.16%
Mackinac	0.00%	Ottawa	0.17%
Ontonagon	0.01%	Ionia	0.18%
Missaukee	0.01%	Newaygo	0.19%
Osceola	0.01%	Grand Travers	0.19%
Ogemaw	0.02%	Jackson	0.19%
Iron	0.02%	Mecosta	0.20%
Montmorency	0.02%	Charlevoix	0.23%
Schoolcraft	0.02%	St. Joseph	0.26%
Antrim	0.03%	Muskegon	0.27%
Luce	0.03%	Oceana	0.31%
Leelanau	0.03%	Delta	0.31%
Houghton	0.03%	Eaton	0.34%
Roscommon	0.03%	Dickinson	0.36%
Branch	0.04%	Kalamazoo	0.37%
Shiawassee	0.04%	Lenawee	0.42%
Oakland	0.04%	Ingham	0.43%
Alpena	0.05%	Kent	0.44%
Wexford	0.05%	Otsego	0.51%
Gladwin	0.05%	Mason	0.59%
Tuscola	0.05%	Clinton	0.62%
Clare	0.05%	Calhoun	0.64%
Gogebic	0.07%	Marquette	0.73%
Kalkaska	0.09%	Washtenaw	0.74%
Menominee	0.09%	Saginaw	0.77%

Crawford	0.10%	Monroe	0.84%
Midland	0.11%	Gratiot	0.89%
Cheboygan	0.11%	Genesee	0.97%
Livingston	0.13%	Montcalm	1.25%
Van Buren	0.15%	Baraga	2.81%
Chippewa	0.16%	Lake	3.25%

# About REI

The MSU EDA University Center for Regional Economic Innovation (REI) seeks to identify and develop new economic development tools, models, policies, and practices to support innovative economic development ecosystem to cope with ever-changing global and regional dynamic(s). Through this ecosystem, we engage innovative and creative minds which result in new economic development practices.

The REI University Center was established in 2011 with support from the U.S. Department of Commerce, Economic Development Administration, and in collaboration with the following Michigan State University Offices:

Office of the Provost  
Vice President for Research and Graduate Students  
University Outreach and Engagement  
MSU Extension Office  
College of Communication Arts and Sciences  
School of Planning, Design and Communication  
College of Social Science