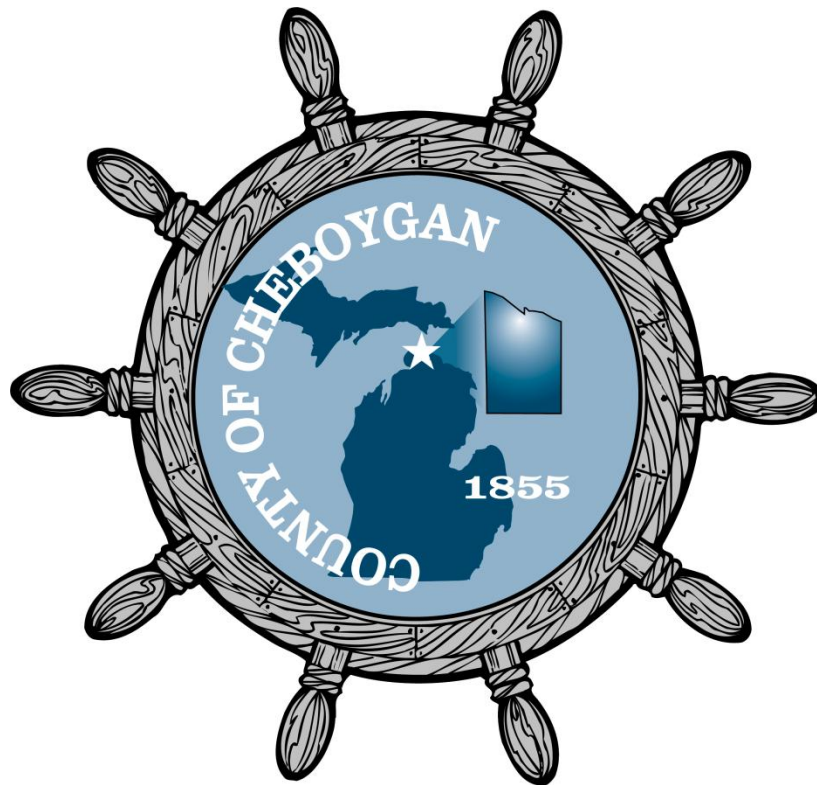


2013 EQUALIZATION REPORT



Submitted to
Cheboygan County Board of Commissioners

Prepared By:

Equalization Department
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April 23, 2013

Cheboygan County Board of Commissioners,

I hereby submit the 2013 Equalization Report. The report consists of columnar figures and charts showing the assessed values from the individual townships and city, the county equalized values, and the ratio for each class of property by unit.

This recommends the adoption of the following equalized values for 2013.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
1,520,407,299	54,381,430	1,574,788,729

This represents an **-2.63%** decrease in equalized overall compared to the 2012 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2013.

Respectfully,

Janice B. Eaton

Janice Eaton, MAAO 3
Equalization Director

Assessing Officers

<i>Aloha Twp</i>	<i>Clayton McGovern</i>
<i>Beaugrand Twp</i>	<i>Marcia Rocheleau</i>
<i>Benton Twp</i>	<i>Clayton McGovern</i>
<i>Burt Twp</i>	<i>Fred Lindroth</i>
<i>Ellis Twp</i>	<i>Jim Lapeer</i>
<i>Forest Twp</i>	<i>Diann Most</i>
<i>Grant Twp</i>	<i>Diane Gandolfi</i>
<i>Hebron Twp</i>	<i>Charles Ostwald</i>
<i>Inverness Twp</i>	<i>Clayton McGovern</i>
<i>Koehler Twp</i>	<i>Clarkson Most</i>
<i>Mackinaw Twp</i>	<i>Clayton McGovern</i>
<i>Mentor Twp</i>	<i>Trevor Most</i>
<i>Mullett Twp</i>	<i>Clayton McGovern</i>
<i>Munro Twp</i>	<i>Charles Antkoviak</i>
<i>Nunda Twp</i>	<i>Clarkson Most</i>
<i>Tuscarora Twp</i>	<i>Mike Ridley</i>
<i>Walker Twp</i>	<i>Diann Most</i>
<i>Waverly Twp</i>	<i>Fred Lindroth</i>
<i>Wilmot Twp</i>	<i>Trevor Most</i>
<i>City of Cheboygan</i>	<i>Tom Eustice</i>

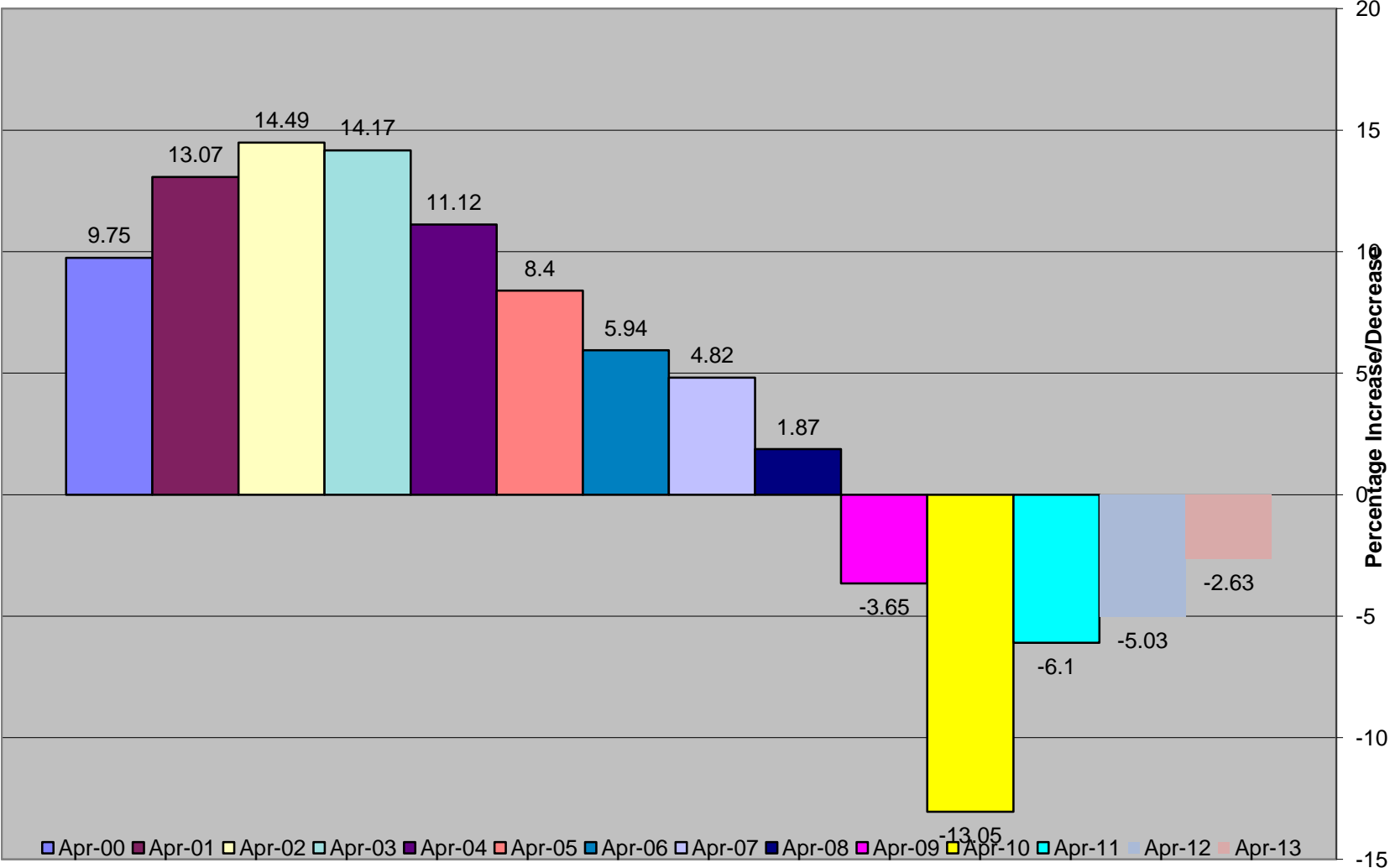
**DETERMINATION OF VARIANCE BETWEEN
2013 COUNTY EQUALIZED VALUES
AND 2012 STATE EQUALIZED VALUES**

	2012	2013	Variance	Percent of County Total
Real Property	1,570,029,932	1,520,407,299	-3.16%	96.55%
Personal Property	47,319,734	54,381,430	14.92%	3.45%
Total County	1,617,349,666	1,574,788,729	-2.63%	100.00%

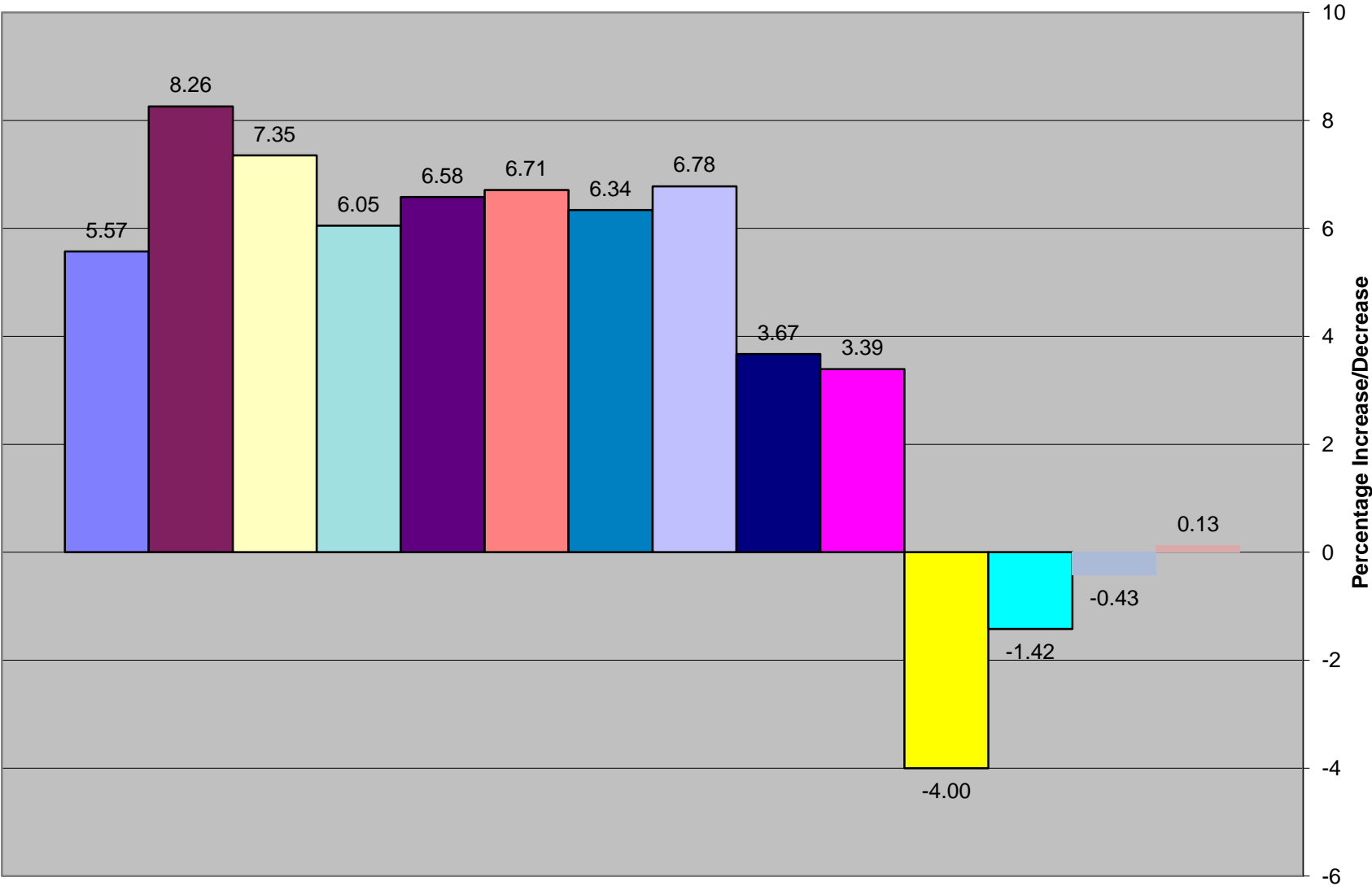
**DETERMINATION OF VARIANCE
BY CLASSIFICATION BETWEEN
2013 COUNTY EQUALIZED VALUES
AND 2012 STATE EQUALIZED VALUES**

	2012	2013	Variance	Percent of County Total
Agricultural	35,158,800	34,472,300	-1.95%	2.19%
Commercial	157,280,613	152,575,740	-2.99%	9.69%
Industrial	5,871,000	5,841,800	-0.50%	0.37%
Residential	1,367,800,619	1,323,651,359	-3.23%	84.05%
Timber Cutover	575,000	522,200	-9.18%	0.03%
Developmental	3,343,900	3,343,900	0.00%	0.21%
Personal	47,319,734	54,381,430	14.92%	3.45%
Total	1,617,349,666	1,574,788,729	-2.63%	100.00%

County History of Increase/Decrease in Assessed Value

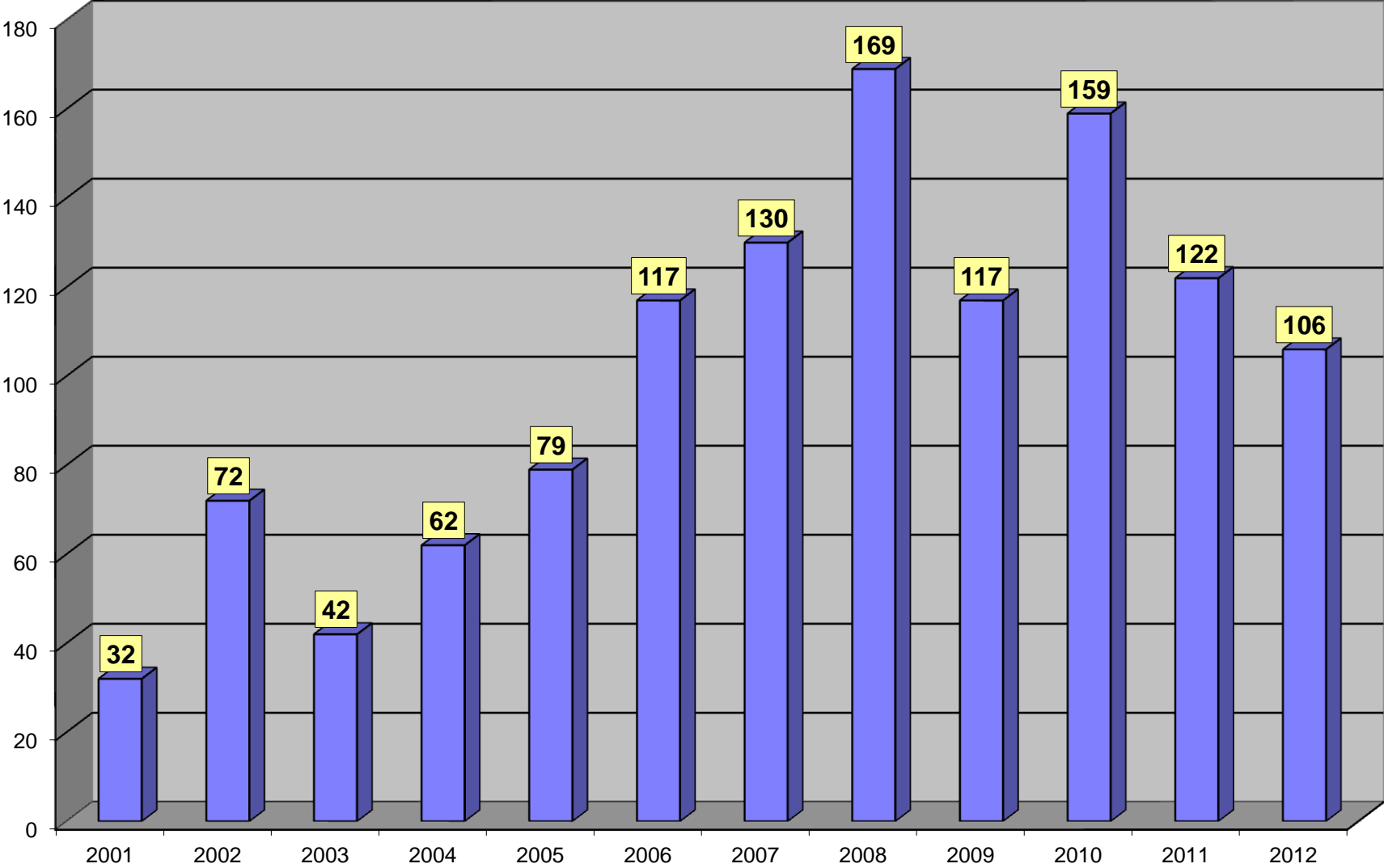


County History of Increase/Decrease in Taxable Value

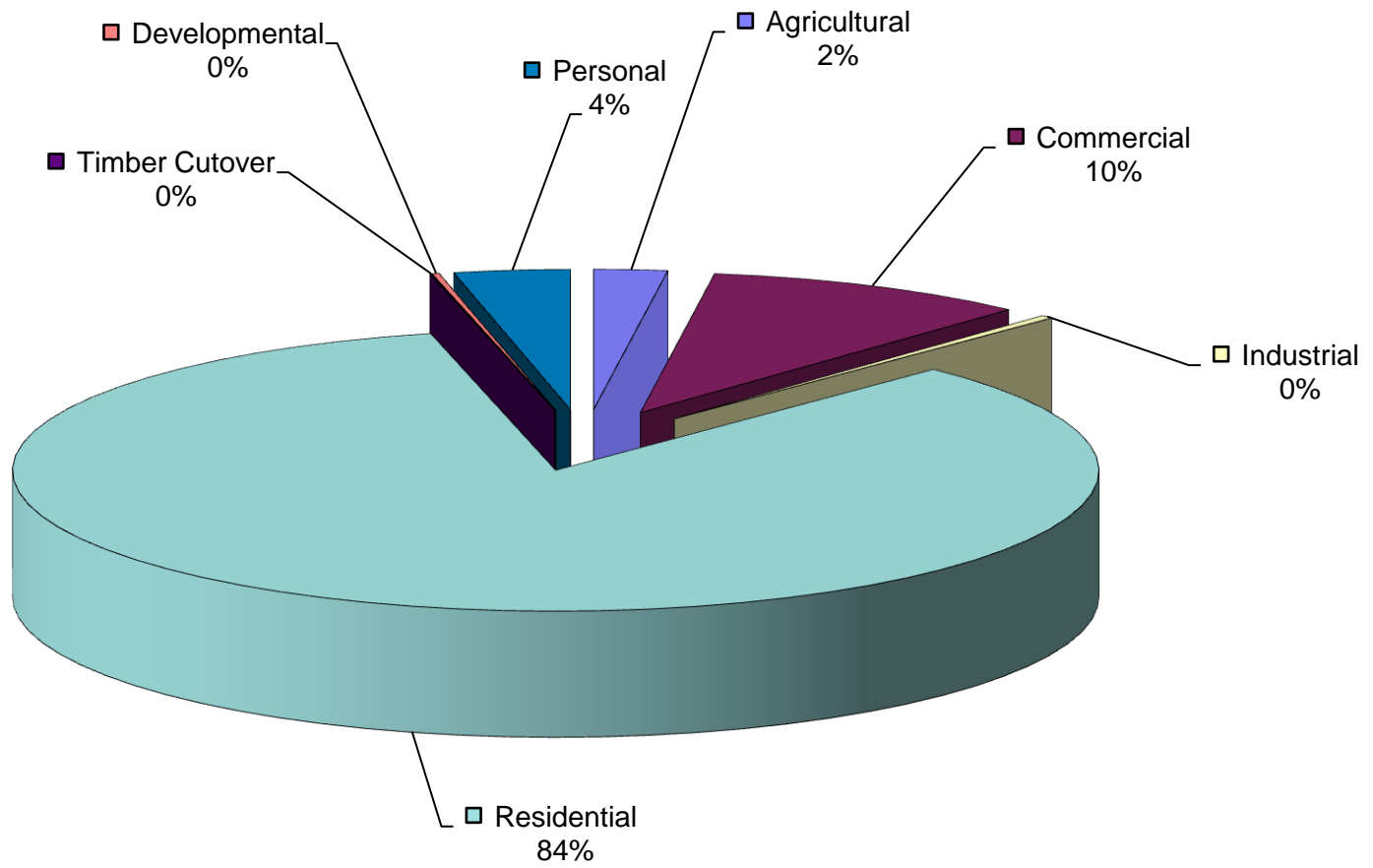


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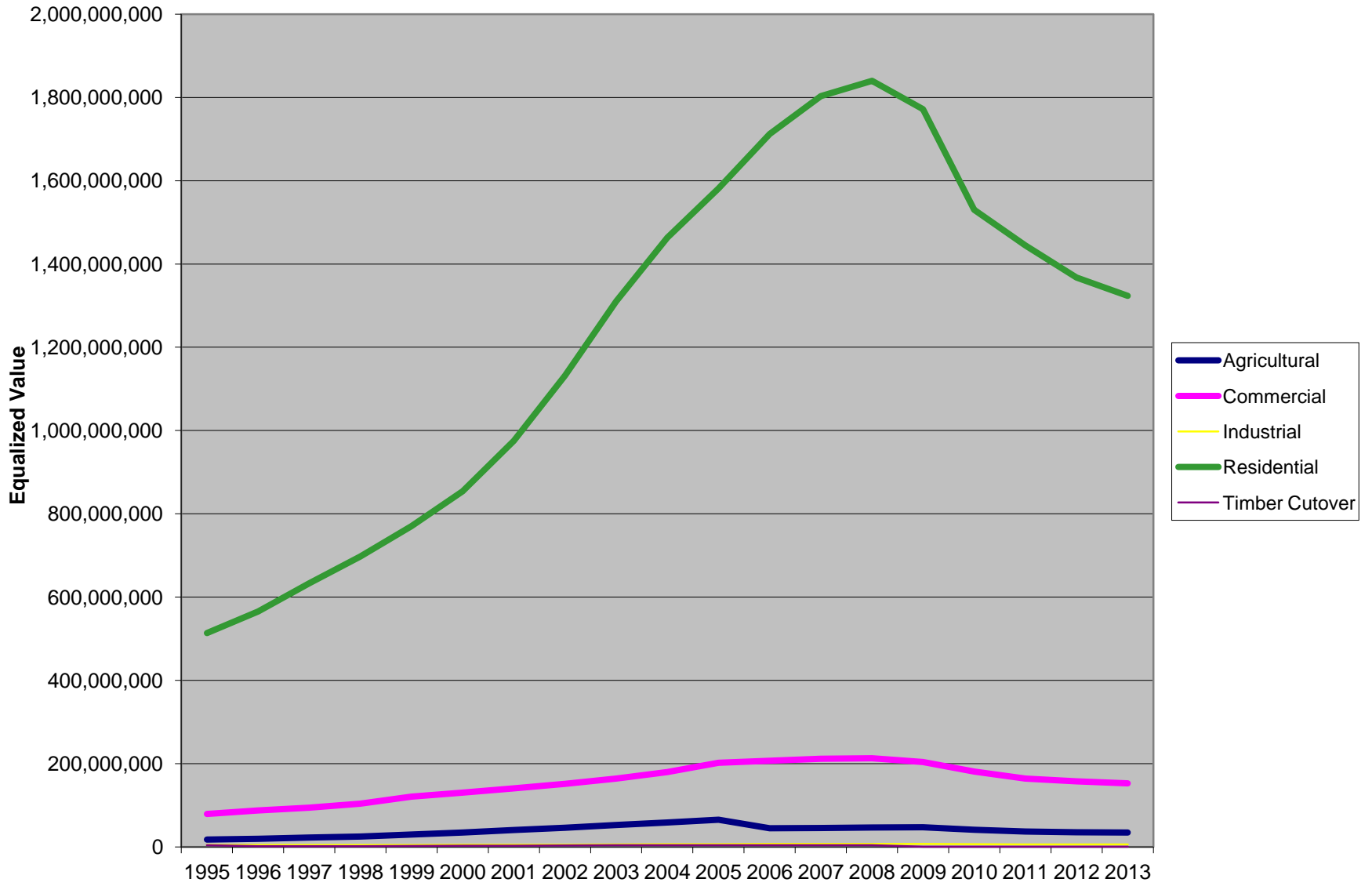
Number of Bank Foreclosures



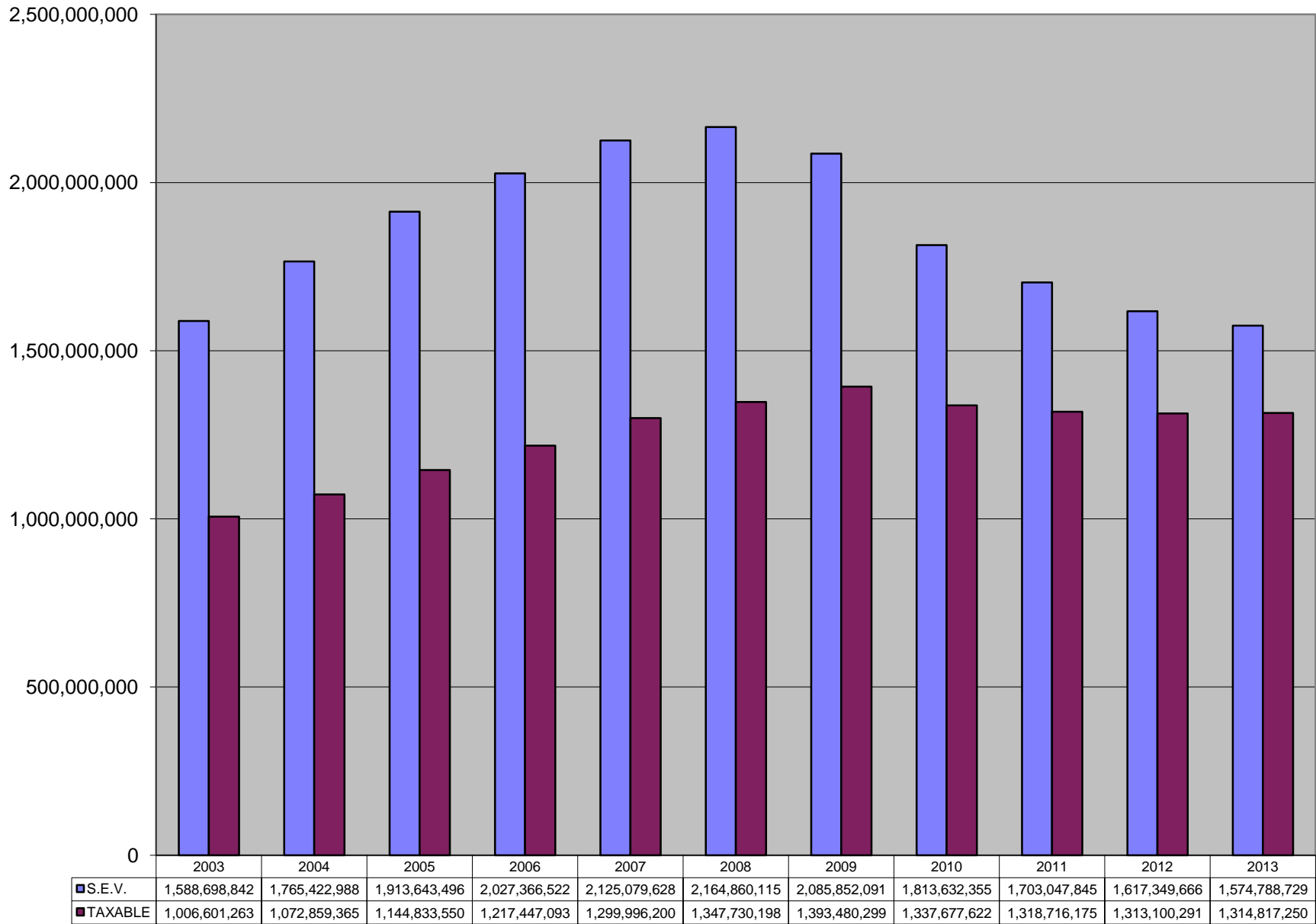
2013 Equalized Values 1,574,788,729



Value Trend by Class



Assessed and Taxable Values



**Equalized Value by Unit
2013
CHEBOYGAN COUNTY**

<i>UNIT</i>	<i>2013 Board of Review Value</i>			<i>2013 County Equalized Value</i>		
	Real	Personal	Total	Real	Personal	Total
ALOHA	61,765,000	934,050	62,699,050	61,765,000	934,050	62,699,050
BEAUGRAND	47,839,160	1,121,580	48,960,740	47,839,160	1,121,580	48,960,740
BENTON	156,074,900	3,064,800	159,139,700	156,074,900	3,064,800	159,139,700
BURT	155,636,800	1,175,300	156,812,100	155,636,800	1,175,300	156,812,100
ELLIS	24,610,100	4,622,400	29,232,500	24,610,100	4,622,400	29,232,500
FOREST	32,661,200	2,568,300	35,229,500	32,661,200	2,568,300	35,229,500
GRANT	62,927,604	622,250	63,549,854	62,927,604	622,250	63,549,854
HEBRON	15,405,825	1,469,500	16,875,325	15,405,825	1,469,500	16,875,325
INVERNESS	121,408,240	8,080,350	129,488,590	121,408,240	8,080,350	129,488,590
KOEHLER	68,246,300	1,987,900	70,234,200	68,246,300	1,987,900	70,234,200
MACKINAW	90,531,400	4,943,200	95,474,600	90,531,400	4,943,200	95,474,600
MENTOR	29,000,900	690,200	29,691,100	29,000,900	690,200	29,691,100
MULLETT	131,212,518	1,322,050	132,534,568	131,212,518	1,322,050	132,534,568
MUNRO	68,545,425	1,368,700	69,914,125	68,545,425	1,368,700	69,914,125
NUNDA	44,146,300	3,295,500	47,441,800	44,146,300	3,295,500	47,441,800
TUSCARORA	248,635,627	6,087,550	254,723,177	248,635,627	6,087,550	254,723,177
WALKER	8,722,400	215,800	8,938,200	8,722,400	215,800	8,938,200
WAVERLY	32,788,600	901,650	33,690,250	32,788,600	901,650	33,690,250
WILMOT	21,572,900	1,574,550	23,147,450	21,572,900	1,574,550	23,147,450
CHEBOYGAN	98,676,100	8,335,800	107,011,900	98,676,100	8,335,800	107,011,900
TOTAL	1,520,407,299	54,381,430	1,574,788,729	1,520,407,299	54,381,430	1,574,788,729

**Equalized Values Ascending Order
2013
CHEBOYGAN COUNTY**

<i>UNIT</i>	<i>2013 County Equalized Value</i>			<i>% County Total</i>
	Real	Personal	Total	
WALKER	8,722,400	215,800	8,938,200	0.57%
HEBRON	15,405,825	1,469,500	16,875,325	1.07%
WILMOT	21,572,900	1,574,550	23,147,450	1.47%
ELLIS	24,610,100	4,622,400	29,232,500	1.86%
MENTOR	29,000,900	690,200	29,691,100	1.89%
WAVERLY	32,788,600	901,650	33,690,250	2.14%
FOREST	32,661,200	2,568,300	35,229,500	2.24%
NUNDA	44,146,300	3,295,500	47,441,800	3.01%
BEAUGRAND	47,839,160	1,121,580	48,960,740	3.11%
ALOHA	61,765,000	934,050	62,699,050	3.98%
GRANT	62,927,604	622,250	63,549,854	4.04%
KOEHLER	68,545,425	1,368,700	69,914,125	4.44%
MUNRO	68,246,300	1,987,900	70,234,200	4.46%
MACKINAW	90,531,400	4,943,200	95,474,600	6.06%
CHEBOYGAN	98,676,100	8,335,800	107,011,900	6.80%
INVERNESS	121,408,240	8,080,350	129,488,590	8.22%
MULLETT	131,212,518	1,322,050	132,534,568	8.42%
BURT	155,636,800	1,175,300	156,812,100	9.96%
BENTON	156,074,900	3,064,800	159,139,700	10.11%
TUSCARORA	248,635,627	6,087,550	254,723,177	16.18%
TOTAL	1,520,407,299	54,381,430	1,574,788,729	100.00%

2013 RATIOS AND FACTORS

UNIT	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ALOHA	49.53	1.0000	49.85	1.0000	49.38	1.0000	49.77	1.0000		
BEAUGRAND	49.47	1.0000	49.32	1.0000	49.75	1.0000	49.87	1.0000		
BENTON	49.33	1.0000	49.83	1.0000	49.40	1.0000	49.37	1.0000		
BURT	49.99	1.0000	49.79	1.0000			49.91	1.0000		
ELLIS	49.94	1.0000	49.99	1.0000	49.99	1.0000	49.94	1.0000		
FOREST	49.58	1.0000	49.79	1.0000	49.85	1.0000	49.72	1.0000		
GRANT	49.69	1.0000	49.62	1.0000			49.80	1.0000		
HEBRON	49.35	1.0000	49.95	1.0000	50.00	1.0000	49.49	1.0000		
INVERNESS	49.35	1.0000	49.64	1.0000	49.54	1.0000	49.82	1.0000		
KOEHLER	49.85	1.0000	49.59	1.0000	49.68	1.0000	49.66	1.0000		
MACKINAW			49.40	1.0000	49.45	1.0000	49.61	1.0000		
MENTOR	49.67	1.0000	49.84	1.0000			49.57	1.0000	49.98	1.0000
MULLETT	49.75	1.0000	49.22	1.0000			49.40	1.0000		
MUNRO	49.85	1.0000	49.81	1.0000	49.95	1.0000	49.68	1.0000	49.02	1.0000
NUNDA	49.41	1.0000	49.95	1.0000			49.93	1.0000		
TUSCARORA	49.59	1.0000	49.88	1.0000	49.65	1.0000	49.88	1.0000		
WALKER	49.79	1.0000	49.48	1.0000	49.68	1.0000	49.46	1.0000		
WAVERLY	49.46	1.0000	49.90	1.0000	49.52	1.0000	49.59	1.0000		
WILMOT	49.89	1.0000	49.68	1.0000	49.35	1.0000	49.56	1.0000		
CHEBOYGAN			49.68	1.0000	49.99	1.0000	49.95	1.0000		

DEVELOPMENTAL		
	Ratio	Factor
WAVERLY	50.00	1.0000

2013 AGRICULTURAL CLASS

	2013 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,976,100	NONE	49.53	1,976,100	-2.10%	5.73%
BEAUGRAND	1,668,100	NONE	49.47	1,668,100	-1.28%	4.84%
BENTON	3,538,900	NONE	49.33	3,538,900	-1.70%	10.27%
BURT	816,900	NONE	49.99	816,900	-0.28%	2.37%
ELLIS	969,200	NONE	49.94	969,200	-6.01%	2.81%
FOREST	1,899,300	NONE	49.58	1,899,300	-7.32%	5.51%
GRANT	3,248,100	NONE	49.69	3,248,100	-3.05%	9.42%
HEBRON	1,777,300	NONE	49.35	1,777,300	10.12%	5.16%
INVERNESS	4,505,700	NONE	49.35	4,505,700	-0.63%	13.07%
KOEHLER	1,294,100	NONE	49.85	1,294,100	-2.21%	3.75%
MACKINAW	0	NONE		0	0.00%	0.00%
MENTOR	1,846,000	NONE	49.67	1,846,000	-2.96%	5.36%
MULLETT	910,800	NONE	49.75	910,800	-1.50%	2.64%
MUNRO	4,670,800	NONE	49.85	4,670,800	-2.61%	13.55%
NUNDA	1,078,400	NONE	49.41	1,078,400	-3.65%	3.13%
TUSCARORA	550,700	NONE	49.59	550,700	17.82%	1.60%
WALKER	1,509,700	NONE	49.79	1,509,700	-3.13%	4.38%
WAVERLY	1,696,300	NONE	49.46	1,696,300	-6.25%	4.92%
WILMOT	515,900	NONE	49.89	515,900	-6.39%	1.50%
CHEBOYGAN	0	NONE		0	0.00%	0.00%
TOTAL	34,472,300			34,472,300	-1.95%	100.00%

2013 COMMERCIAL CLASS

	2013 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,544,800	NONE	49.85	1,544,800	-2.77%	1.01248%
BEAUGRAND	2,100,600	NONE	49.32	2,100,600	0.00%	1.37676%
BENTON	1,409,400	NONE	49.83	1,409,400	23.08%	0.92374%
BURT	143,500	NONE	49.79	143,500	-1.37%	0.09405%
ELLIS	1,235,300	NONE	49.99	1,235,300	0.03%	0.80963%
FOREST	1,814,000	NONE	49.79	1,814,000	-2.29%	1.18892%
GRANT	732,200	NONE	49.62	732,200	-2.83%	0.47989%
HEBRON	621,400	NONE	49.95	621,400	0.02%	0.40727%
INVERNESS	15,142,340	NONE	49.64	15,142,340	-3.97%	9.92447%
KOEHLER	1,121,700	NONE	49.59	1,121,700	-1.44%	0.73518%
MACKINAW	58,404,100	NONE	49.40	58,404,100	-4.32%	38.27876%
MENTOR	792,700	NONE	49.84	792,700	-2.27%	0.51955%
MULLETT	1,002,100	NONE	49.22	1,002,100	3.01%	0.65679%
MUNRO	918,000	NONE	49.81	918,000	2.01%	0.60167%
NUNDA	1,920,800	NONE	49.95	1,920,800	-3.66%	1.25892%
TUSCARORA	23,898,600	NONE	49.88	23,898,600	-4.47%	15.66343%
WALKER	27,500	NONE	49.48	27,500	0.00%	0.01802%
WAVERLY	591,600	NONE	49.90	591,600	-1.76%	0.38774%
WILMOT	449,500	NONE	49.68	449,500	10.91%	0.29461%
CHEBOYGAN	38,705,600	NONE	49.68	38,705,600	-1.16%	25.36812%
TOTAL	152,575,740			152,575,740	-2.99%	100.00000%

2013 INDUSTRIAL CLASS

	2013 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	6,900	NONE	49.38	6,900	0.00%	0.11811%
BEAUGRAND	22,700	NONE	49.75	22,700	0.00%	0.38858%
BENTON	87,100	NONE	49.40	87,100	-6.75%	1.49098%
BURT	NONE CLASSED					
ELLIS	254,800	NONE	49.99	254,800	-5.00%	4.36167%
FOREST	357,500	NONE	49.85	357,500	-0.20%	6.11969%
GRANT	NONE CLASSED					
HEBRON	86,400	NONE	50.00	86,400	-14.29%	1.47900%
INVERNESS	181,100	NONE	49.54	181,100	12.48%	3.10007%
KOEHLER	776,800	NONE	49.68	776,800	-3.11%	13.29727%
MACKINAW	25,100	NONE	49.45	25,100	0.00%	0.42966%
MENTOR	NONE CLASSED					
MULLETT	NONE CLASSED					
MUNRO	88,600	NONE	49.95	88,600	-2.42%	1.51666%
NUNDA	NONE CLASSED					
TUSCARORA	97,800	NONE	49.65	97,800	0.00%	1.67414%
WALKER	212,400	NONE	49.68	212,400	-3.37%	3.63587%
WAVERLY	171,700	NONE	49.52	171,700	-0.52%	2.93916%
WILMOT	6,300	NONE	49.35	6,300	-1.56%	0.10784%
CHEBOYGAN	3,466,600	NONE	49.99	3,466,600	0.61%	59.34130%
TOTAL	5,841,800			5,841,800	-0.50%	100.00000%

2013 RESIDENTIAL CLASS

	2013 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	58,237,200	NONE	49.77	58,237,200	-5.53%	4.39974%
BEAUGRAND	44,047,760	NONE	49.87	44,047,760	-0.72%	3.32775%
BENTON	151,039,500	NONE	49.37	151,039,500	-1.38%	11.41082%
BURT	154,676,400	NONE	49.91	154,676,400	-3.61%	11.68558%
ELLIS	22,150,800	NONE	49.94	22,150,800	-3.62%	1.67346%
FOREST	28,590,400	NONE	49.72	28,590,400	-5.41%	2.15996%
GRANT	58,947,304	NONE	49.80	58,947,304	-5.33%	4.45339%
HEBRON	12,920,725	NONE	49.49	12,920,725	-0.91%	0.97614%
INVERNESS	101,579,100	NONE	49.82	101,579,100	-4.27%	7.67416%
KOEHLER	65,053,700	NONE	49.66	65,053,700	0.02%	4.91472%
MACKINAW	32,102,200	NONE	49.61	32,102,200	-6.87%	2.42528%
MENTOR	25,940,000	NONE	49.57	25,940,000	0.45%	1.95973%
MULLETT	129,299,618	NONE	49.40	129,299,618	-1.85%	9.76840%
MUNRO	62,768,025	NONE	49.68	62,768,025	-1.47%	4.74204%
NUNDA	41,147,100	NONE	49.93	41,147,100	-5.22%	3.10861%
TUSCARORA	224,088,527	NONE	49.88	224,088,527	-3.19%	16.92957%
WALKER	6,972,800	NONE	49.46	6,972,800	-1.18%	0.52679%
WAVERLY	26,985,100	NONE	49.59	26,985,100	-5.03%	2.03869%
WILMOT	20,601,200	NONE	49.56	20,601,200	-2.03%	1.55639%
CHEBOYGAN	56,503,900	NONE	49.95	56,503,900	-7.92%	4.26879%
TOTAL	1,323,651,359			1,323,651,359	-3.23%	100.00000%

2013 TIMBER CUTOVER CLASS

	2013 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	NONE CLASSED					
BEAUGRAND	NONE CLASSED					
BENTON	NONE CLASSED					
BURT	NONE CLASSED					
ELLIS	NONE CLASSED					
FOREST	NONE CLASSED					
GRANT	NONE CLASSED					
HEBRON	NONE CLASSED					
INVERNESS	NONE CLASSED					
KOEHLER	NONE CLASSED					
MACKINAW	NONE CLASSED					
MENTOR	422,200	NONE	49.98	422,200	-10.46%	80.85025%
MULLETT	NONE CLASSED					
MUNRO	100,000	NONE	49.02	100,000	-3.38%	19.14975%
NUNDA	NONE CLASSED					
TUSCARORA	NONE CLASSED					
WALKER	NONE CLASSED					
WAVERLY	NONE CLASSED					
WILMOT	NONE CLASSED					
CHEBOYGAN	NONE CLASSED					
TOTAL	522,200			522,200	-9.18%	100.00000%

2013 DEVELOPMENTAL CLASS

	2013 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	NONE CLASSED					
BEAUGRAND	NONE CLASSED					
BENTON	NONE CLASSED					
BURT	NONE CLASSED					
ELLIS	NONE CLASSED					
FOREST	NONE CLASSED					
GRANT	NONE CLASSED					
HEBRON	NONE CLASSED					
INVERNESS	NONE CLASSED					
KOEHLER	NONE CLASSED					
MACKINAW	NONE CLASSED					
MENTOR	NONE CLASSED					
MULLETT	NONE CLASSED					
MUNRO	NONE CLASSED					
NUNDA	NONE CLASSED					
TUSCARORA	NONE CLASSED					
WALKER	NONE CLASSED					
WAVERLY	3,343,900	NONE	50.00	3,343,900	0.00%	100.00000%
WILMOT	NONE CLASSED					
CHEBOYGAN	NONE CLASSED					
TOTAL	3,343,900			3,343,900	0.00%	100.00000%

2013 PERSONAL PROPERTY

	2013 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	934,050	NONE	50.00	934,050	0.11%	1.71759%
BEAUGRAND	1,121,580	NONE	50.00	1,121,580	9.02%	2.06243%
BENTON	3,064,800	NONE	50.00	3,064,800	6.24%	5.63575%
BURT	1,175,300	NONE	50.00	1,175,300	7.38%	2.16122%
ELLIS	4,622,400	NONE	50.00	4,622,400	45.02%	8.49996%
FOREST	2,568,300	NONE	50.00	2,568,300	-3.57%	4.72275%
GRANT	622,250	NONE	50.00	622,250	5.14%	1.14423%
HEBRON	1,469,500	NONE	50.00	1,469,500	58.24%	2.70221%
INVERNESS	8,080,350	NONE	50.00	8,080,350	35.51%	14.85866%
KOEHLER	1,987,900	NONE	50.00	1,987,900	-0.09%	3.65548%
MACKINAW	4,943,200	NONE	50.00	4,943,200	32.31%	9.08987%
MENTOR	690,200	NONE	50.00	690,200	6.86%	1.26918%
MULLETT	1,322,050	NONE	50.00	1,322,050	0.35%	2.43107%
MUNRO	1,368,700	NONE	50.00	1,368,700	0.00%	2.51685%
NUNDA	3,295,500	NONE	50.00	3,295,500	168.11%	6.05997%
TUSCARORA	6,087,550	NONE	50.00	6,087,550	11.88%	11.19417%
WALKER	215,800	NONE	50.00	215,800	4.40%	0.39683%
WAVERLY	901,650	NONE	50.00	901,650	1.17%	1.65801%
WILMOT	1,574,550	NONE	50.00	1,574,550	-5.02%	2.89538%
CHEBOYGAN	8,335,800	NONE	50.00	8,335,800	-12.81%	15.32839%
TOTAL	54,381,430			54,381,430	14.92%	100.00000%

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
Aloha								
Assessed	1,976,100	1,544,800	6,900	58,237,200	0	0	934,050	62,699,050
Taxable	1,187,776	891,542	5,972	49,964,303	0	0	934,050	52,983,643
Beaugrand								
Assessed	1,668,100	2,100,600	22,700	44,047,760	0	0	1,121,580	48,960,740
Taxable	1,198,982	1,808,314	22,700	37,423,250	0	0	1,121,580	41,574,826
Benton								
Assessed	3,538,900	1,409,400	87,100	151,039,500	0	0	3,064,800	159,139,700
Taxable	2,020,719	1,219,115	59,927	129,367,880	0	0	3,064,800	135,732,441
Grant								
Assessed	3,248,100	732,200	0	58,947,304	0	0	622,250	63,549,854
Taxable	1,928,569	605,289	0	42,938,072	0	0	622,250	46,094,180
Hebron								
Assessed	1,464,000	517,000	0	4,093,400	0	0	325,850	6,400,250
Taxable	1,067,021	468,662	0	3,348,828	0	0	265,271	5,149,782
Inverness								
Assessed	4,505,700	15,142,340	181,100	101,579,100	0	0	8,080,350	129,488,590
Taxable	3,330,636	12,960,550	132,047	79,168,523	0	0	8,080,350	103,672,106
Mullett								
Assessed	705,600	62,700	0	33,373,430	0	0	408,000	34,549,730
Taxable	484,443	57,833	0	27,182,578	0	0	408,000	28,132,854
Munro								
Assessed	4,670,800	712,500	88,600	44,899,300	100,000	0	1,196,950	51,668,150
Taxable	3,306,305	609,163	28,204	32,833,107	40,378	0	874,765	37,691,922
City of Cheboygan								
Assessed	0	38,705,600	3,466,600	56,503,900	0	0	8,335,800	107,011,900
Taxable	0	36,970,670	3,402,040	54,372,251	0	0	8,335,800	103,080,761
Totals	21,777,300	60,927,140	3,853,000	552,720,894	100,000	0	24,089,630	663,467,964
	14,524,451	55,591,138	3,650,890	456,598,792	40,378	0	23,706,866	554,112,515

INLAND LAKES SCHOOL-16050

County Equalized Value =

462,865,715 Taxable Value =

387,565,332

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	746,300	424,700	0	11,133,800	0	0	906,650	13,211,450
Taxable	494,295	388,008	0	9,950,992	0	0	838,430	11,671,725
KOEHLER								
Assessed	1,294,100	1,121,700	776,800	65,053,700	0	0	1,987,900	70,234,200
Taxable	864,974	1,074,495	679,600	57,223,825	0	0	1,955,871	61,798,765
MENTOR								
Assessed	514,600	420,200	0	16,317,400	173,900	0	347,750	17,773,850
Taxable	450,643	400,709	0	15,257,317	95,461	0	347,750	16,551,880
MULLETT								
Assessed	205,200	939,400	0	95,926,188	0	0	914,050	97,984,838
Taxable	142,626	827,279	0	75,826,896	0	0	914,050	77,710,851
TUSCARORA								
Assessed	550,700	23,898,600	97,800	224,088,527	0	0	6,087,550	254,723,177
Taxable	315,729	19,415,106	97,726	186,736,913	0	0	5,774,217	212,339,691
WALKER								
Assessed	1,509,700	27,500	212,400	6,972,800	0	0	215,800	8,938,200
Taxable	1,097,795	27,500	191,953	5,959,372	0	0	215,800	7,492,420
Totals	4,820,600	26,832,100	1,087,000	419,492,415	173,900	0	10,459,700	462,865,715
	3,366,062	22,133,097	969,279	350,955,315	95,461	0	10,046,118	387,565,332

WOLVERINE SCHOOL-16100

County Equalized Value =

97,803,600

Taxable Value =

85,973,510

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	222,900	810,600	254,800	11,017,000	0	0	3,715,750	16,021,050
Taxable	184,714	809,124	203,641	10,421,578	0	0	2,612,243	14,231,300
MENTOR								
Assessed	1,331,400	372,500	0	9,622,600	248,300	0	342,450	11,917,250
Taxable	963,486	348,760	0	8,624,423	131,479	0	342,450	10,410,598
NUNDA								
Assessed	1,078,400	1,920,800	0	41,147,100	0	0	3,295,500	47,441,800
Taxable	783,722	1,844,788	0	35,637,724	0	0	3,115,199	41,381,433
WILMOT								
Assessed	515,900	406,500	6,300	19,948,600	0	0	1,546,200	22,423,500
Taxable	412,692	384,003	6,300	17,600,984	0	0	1,546,200	19,950,179
Totals	3,148,600	3,510,400	261,100	81,735,300	248,300	0	8,899,900	97,803,600
	2,344,614	3,386,675	209,941	72,284,709	131,479	0	7,616,092	85,973,510

MACKINAW CITY SCHOOL-16070	County Equalized Value =	99,601,375	Taxable Value =	85,542,088
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
HEBRON								
Assessed	143,200	47,400	86,400	3,714,225	0	0	135,550	4,126,775
Taxable	143,200	11,478	46,530	2,957,677	0	0	106,396	3,265,281
MACKINAW								
Assessed	0	58,404,100	25,100	32,102,200	0	0	4,943,200	95,474,600
Taxable	0	51,916,138	25,100	26,391,406	0	0	3,944,163	82,276,807
Totals	143,200	58,451,500	111,500	35,816,425	0	0	5,078,750	99,601,375
	143,200	51,927,616	71,630	29,349,083	0	0	4,050,559	85,542,088

PELLSTON SCHOOL-24040	County Equalized Value =	181,406,375	Taxable Value =	144,158,004
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
BURT								
Assessed	816,900	143,500	0	154,676,400	0	0	1,175,300	156,812,100
Taxable	485,972	114,490	0	125,428,713	0	0	940,056	126,969,231
HEBRON								
Assessed	170,100	57,000	0	5,113,100	0	0	1,008,100	6,348,300
Taxable	111,201	57,000	0	3,553,955	0	0	272,766	3,994,922
MUNRO								
Assessed	0	205,500	0	17,868,725	0	0	171,750	18,245,975
Taxable	0	195,987	0	12,826,114	0	0	171,750	13,193,851
Totals	987,000	406,000	0	177,658,225	0	0	2,355,150	181,406,375
	597,173	367,477	0	141,808,782	0	0	1,384,572	144,158,004

ONAWAY SCHOOL-71050	County Equalized Value =	68,919,750	Taxable Value =	56,795,330
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
FOREST								
Assessed	1,899,300	1,814,000	357,500	28,590,400	0	0	2,568,300	35,229,500
Taxable	1,167,685	1,782,160	357,500	23,829,611	0	0	2,555,411	29,692,367
WAVERLY								
Assessed	1,696,300	591,600	171,700	26,985,100	0	3,343,900	901,650	33,690,250
Taxable	1,322,879	569,752	81,768	21,031,296	0	3,195,618	901,650	27,102,963
Totals	3,595,600	2,405,600	529,200	55,575,500	0	3,343,900	3,469,950	68,919,750
	2,490,564	2,351,912	439,268	44,860,907	0	3,195,618	3,457,061	56,795,330

VANDERBILT SCHOOL-69040	County Equalized Value =	723,950	Taxable Value =	670,471
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
WILMOT								
Assessed	0	43,000	0	652,600	0	0	28,350	723,950
Taxable	0	38,446	0	603,675	0	0	28,350	670,471

COPISD	County Equalized Value =	1,393,382,354	Taxable Value =	1,170,659,246
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
COPISD								
Assessed	33,485,300	152,169,740	5,841,800	1,145,993,134	522,200	3,343,900	52,026,280	1,393,382,354
Taxable	22,868,891	135,428,884	5,341,008	954,652,481	267,318	3,195,618	48,905,046	1,170,659,246

CHAR-EMM ISD	County Equalized Value =	181,406,375	Taxable Value =	144,158,004
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
CHAR-EMM ISD								
Assessed	987,000	406,000	0	177,658,225	0	0	2,355,150	181,406,375
Taxable	597,173	367,477	0	141,808,782	0	0	1,384,572	144,158,004