



# Cheboygan County

## Board of Commissioners' Meeting

April 9, 2019

**Title:** 2019 Equalization Report

**Summary:** The Equalization report is required to be adopted annually by the Board of Commissioners. The Equalization Department conducts independent appraisal and sales studies each year and projects assessed values for each township and city. Each township or city is required by law to assess at an acceptable ratio between 49% and 50% of true cash value (market value). The County Board of Commissioners has the authority through the General Property Tax Act to factor assessments up or down to make sure the assessments fall within the accepted ratios. As you can see, all townships and the city have complied with the ratios for all classes of property, so I am recommending the assessed values be adopted as presented. 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.

**Financial Impact:** None

**Recommendation:** Motion to adopt the 2019 Equalization report as presented.

**Prepared by:** Elizabeth Zabik

**Department:** Equalization

# 2019 EQUALIZATION REPORT



Submitted to  
Cheboygan County Board of Commissioners

Prepared By:

Equalization Department  
Elizabeth Zabik, Director  
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# Equalization Department

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April 9, 2019

Cheboygan County Board of Commissioners,

I hereby submit the 2019 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 2019.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
<b>\$1,721,146,830</b>	<b>\$66,916,450</b>	<b>\$1,788,063,280</b>

This represents a 2.08% increase in equalized overall compared to the 2018 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2019.

Respectfully,

*Elizabeth Zabik*

Elizabeth Zabik, MAAO (3)  
Equalization Director

## Assessing Officers

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Aloha Twp	Clayton McGovern
Beaugrand Twp	Marcia Rocheleau
Benton Twp	Clayton McGovern
Burt Twp	Fred Lindroth
Ellis Twp	Jim Lapeer
Forest Twp	Trevor Most
Grant Twp	Nick Couture
Hebron Twp	Clayton McGovern
Inverness Twp	Clayton McGovern
Koehler Twp	Clarkson Most
Mackinaw Twp	Joe Lavender
Mentor Twp	Trevor Most
Mullett Twp	Clayton McGovern
Munro Twp	Charles Antkoviak
Nunda Twp	Clarkson Most
Tuscarora Twp	John Gehres
Walker Twp	Trevor Most
Waverly Twp	Fred Lindroth
Wilmot Twp	Trevor Most
City of Cheboygan	Tom Eustice

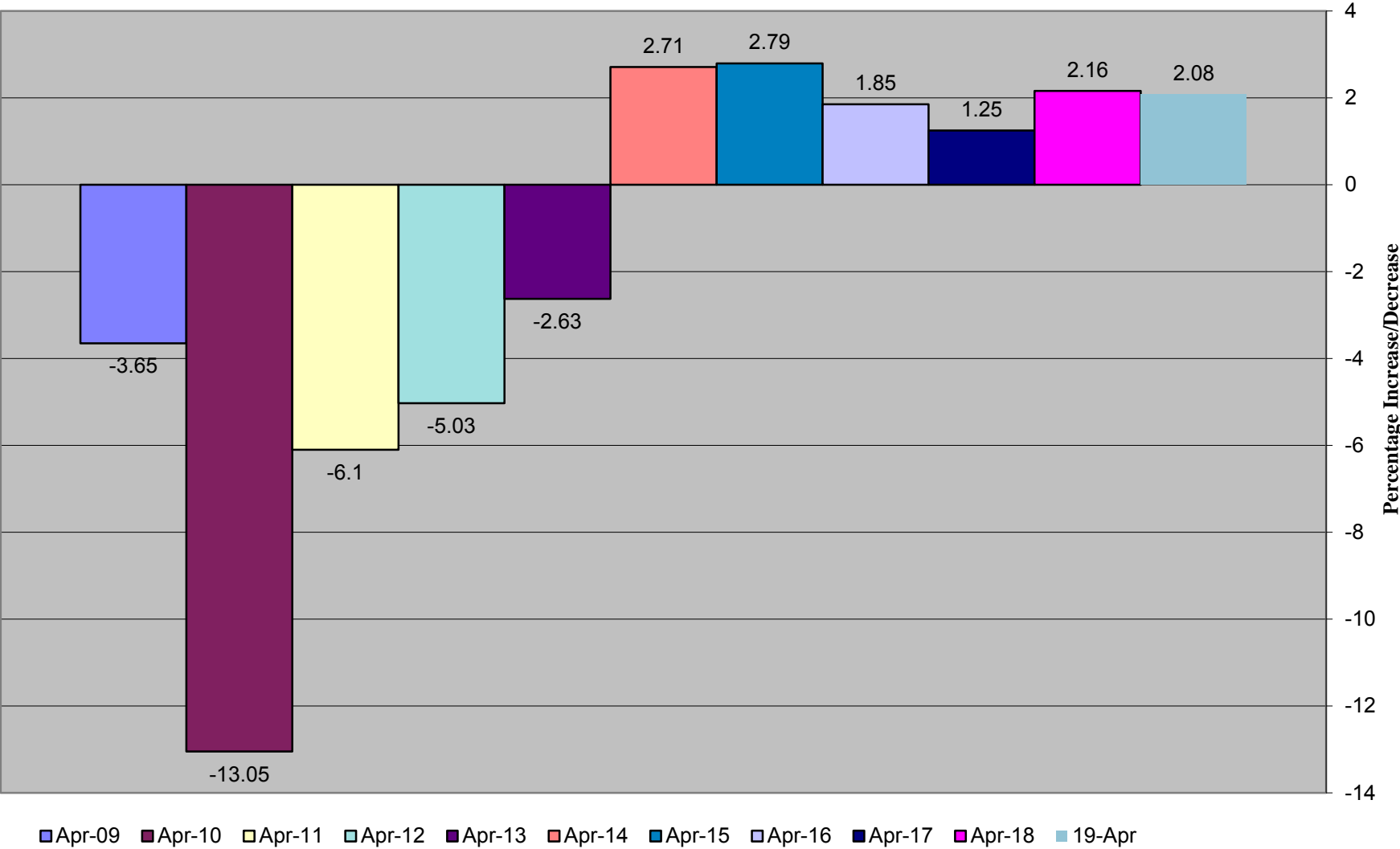
**DETERMINATION OF VARIANCE BETWEEN  
2019 COUNTY EQUALIZED VALUES  
AND 2018 STATE EQUALIZED VALUES**

	<b>2018</b>	<b>2019</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Real Property</b>	1,687,589,749	1,721,146,830	1.99%	96.26%
<b>Personal Property</b>	64,024,550	66,916,450	4.52%	3.74%
<b>Total County</b>	1,751,614,299	1,788,063,280	2.08%	100.00%

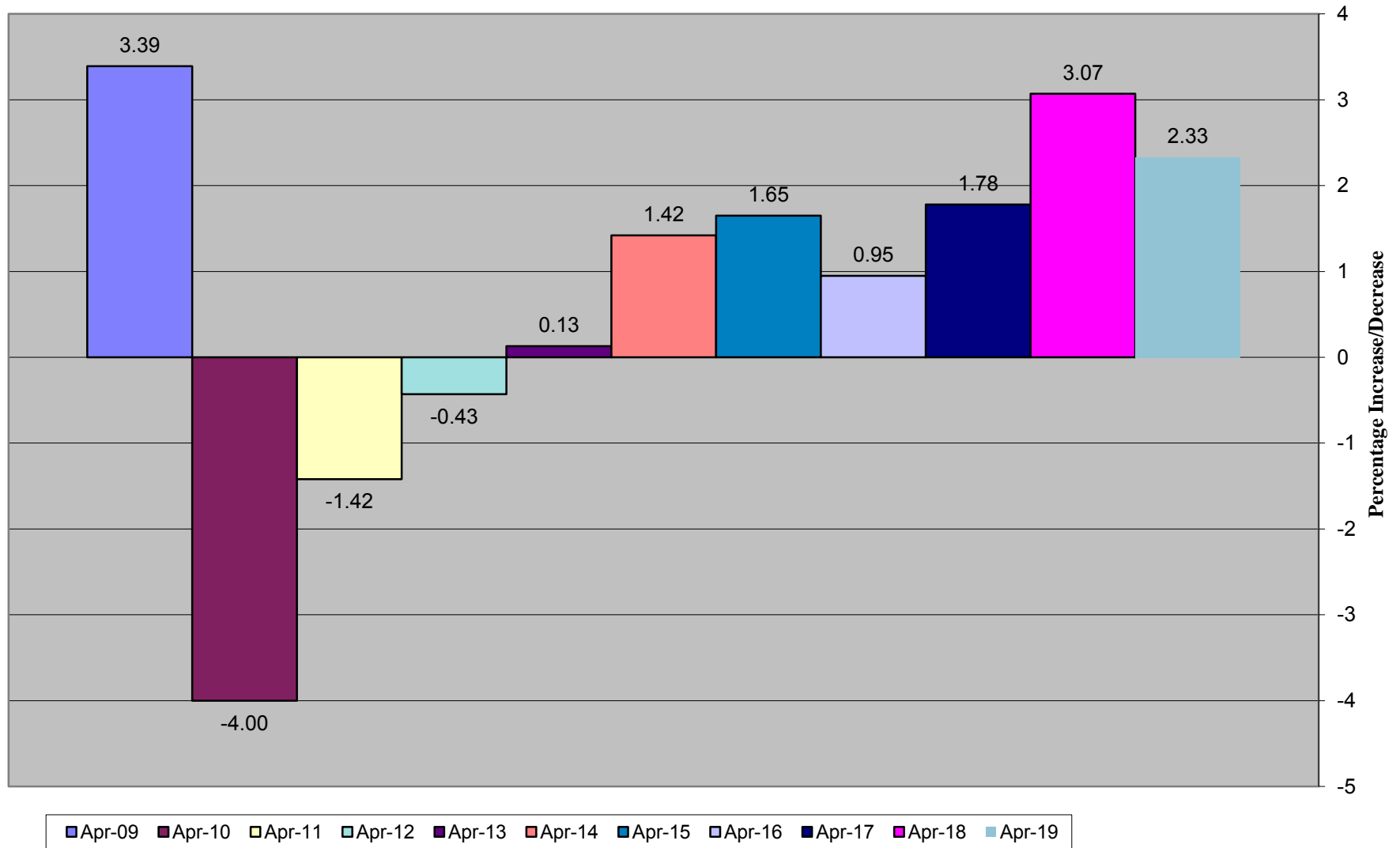
**DETERMINATION OF VARIANCE  
BY CLASSIFICATION BETWEEN  
2019 COUNTY EQUALIZED VALUES  
AND 2018 STATE EQUALIZED VALUES**

	<b>2018</b>	<b>2019</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Agricultural</b>	33,684,500	33,954,550	0.80%	1.90%
<b>Commercial</b>	165,795,254	159,405,650	-3.85%	8.91%
<b>Industrial</b>	6,079,100	5,977,600	-1.67%	0.33%
<b>Residential</b>	1,478,216,195	1,517,899,630	2.68%	84.89%
<b>Timber Cutover</b>	100,900	100,000	-0.89%	0.01%
<b>Developmental</b>	3,713,800	3,809,400	2.57%	0.21%
<b>Personal</b>	64,024,550	66,916,450	4.52%	3.74%
<b>Total</b>	1,751,614,299	1,788,063,280	2.08%	100.00%

### County History of Increase/Decrease in Assessed Value

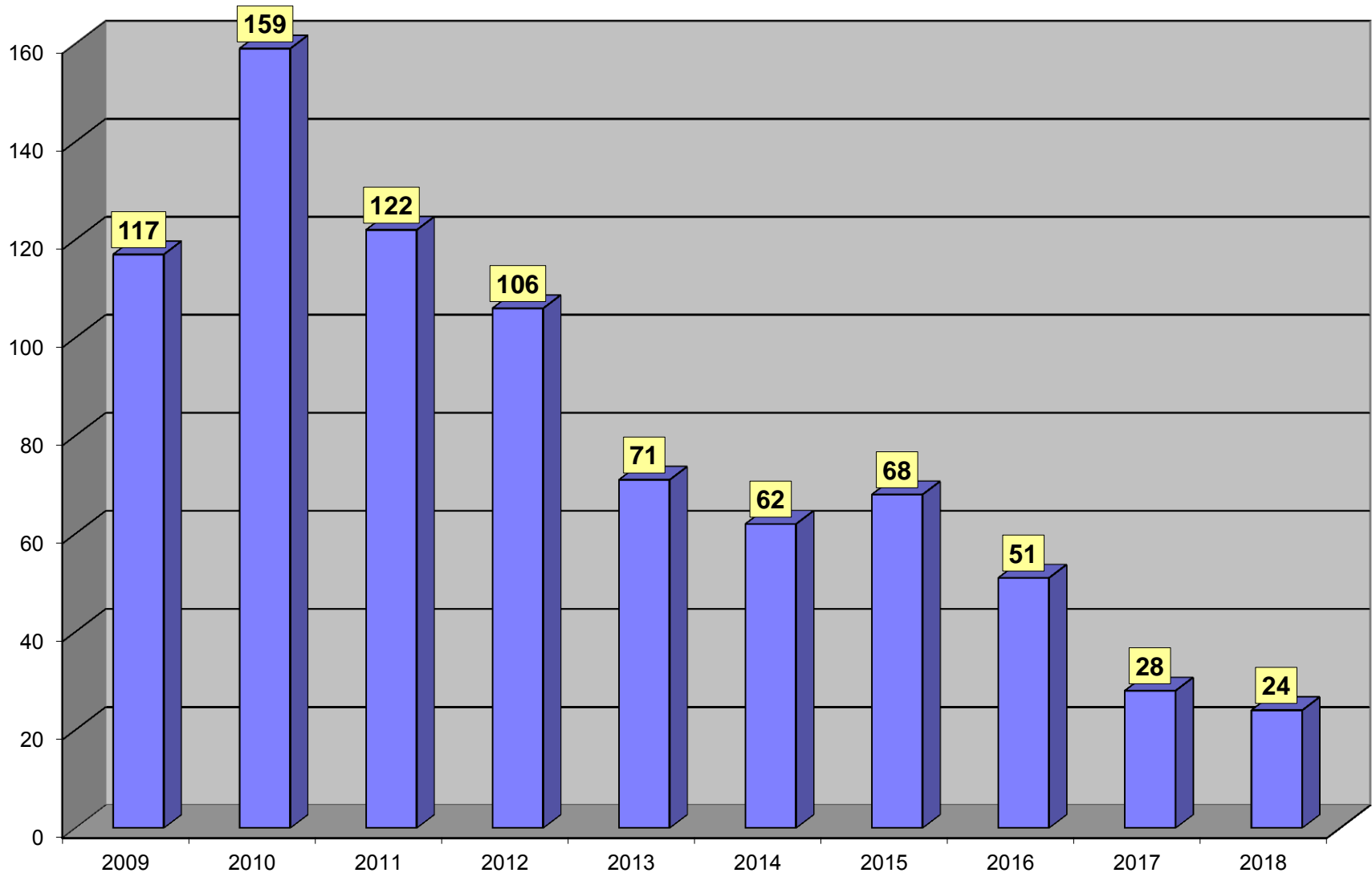


### County History of Increase/Decrease in Taxable Value

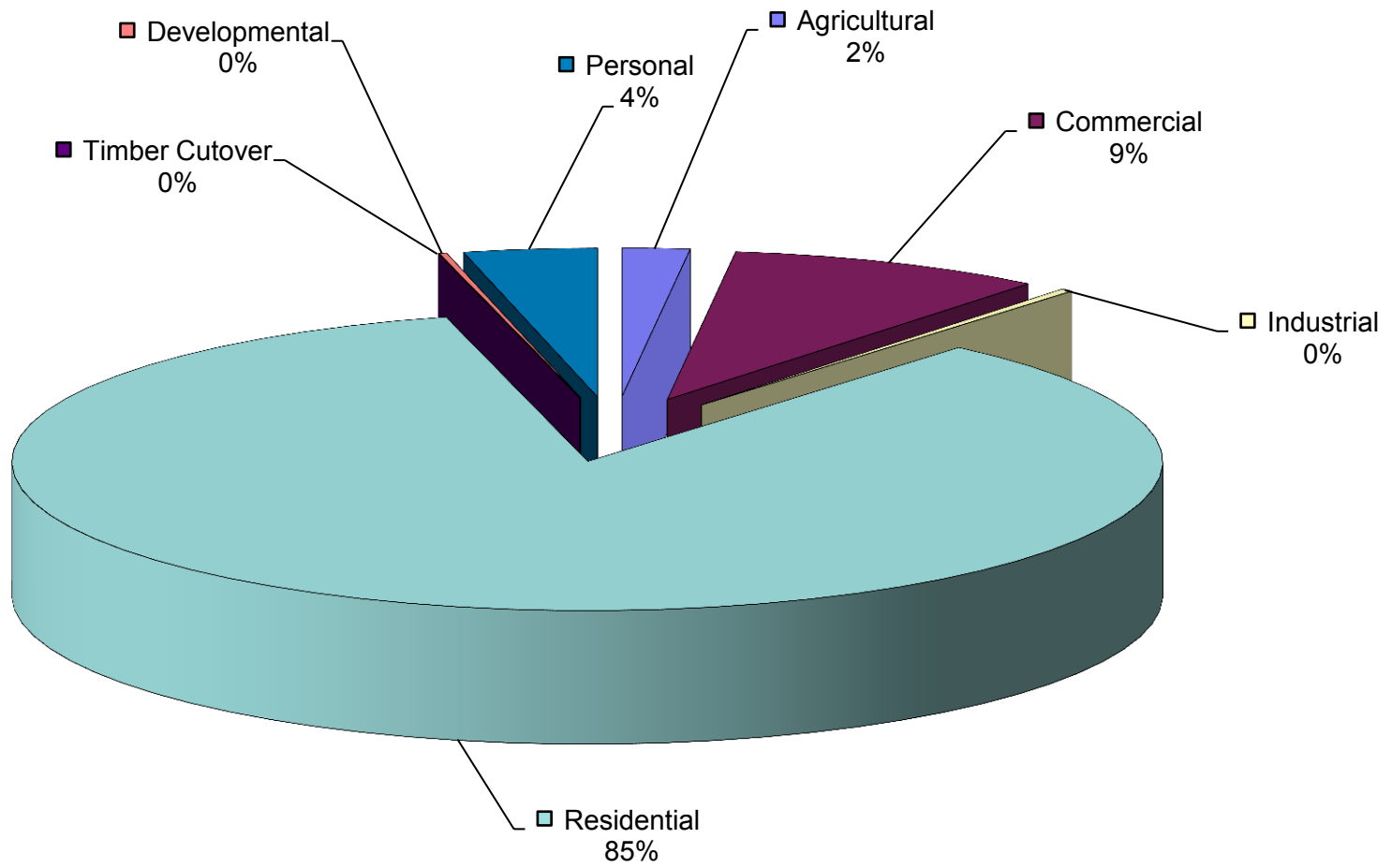




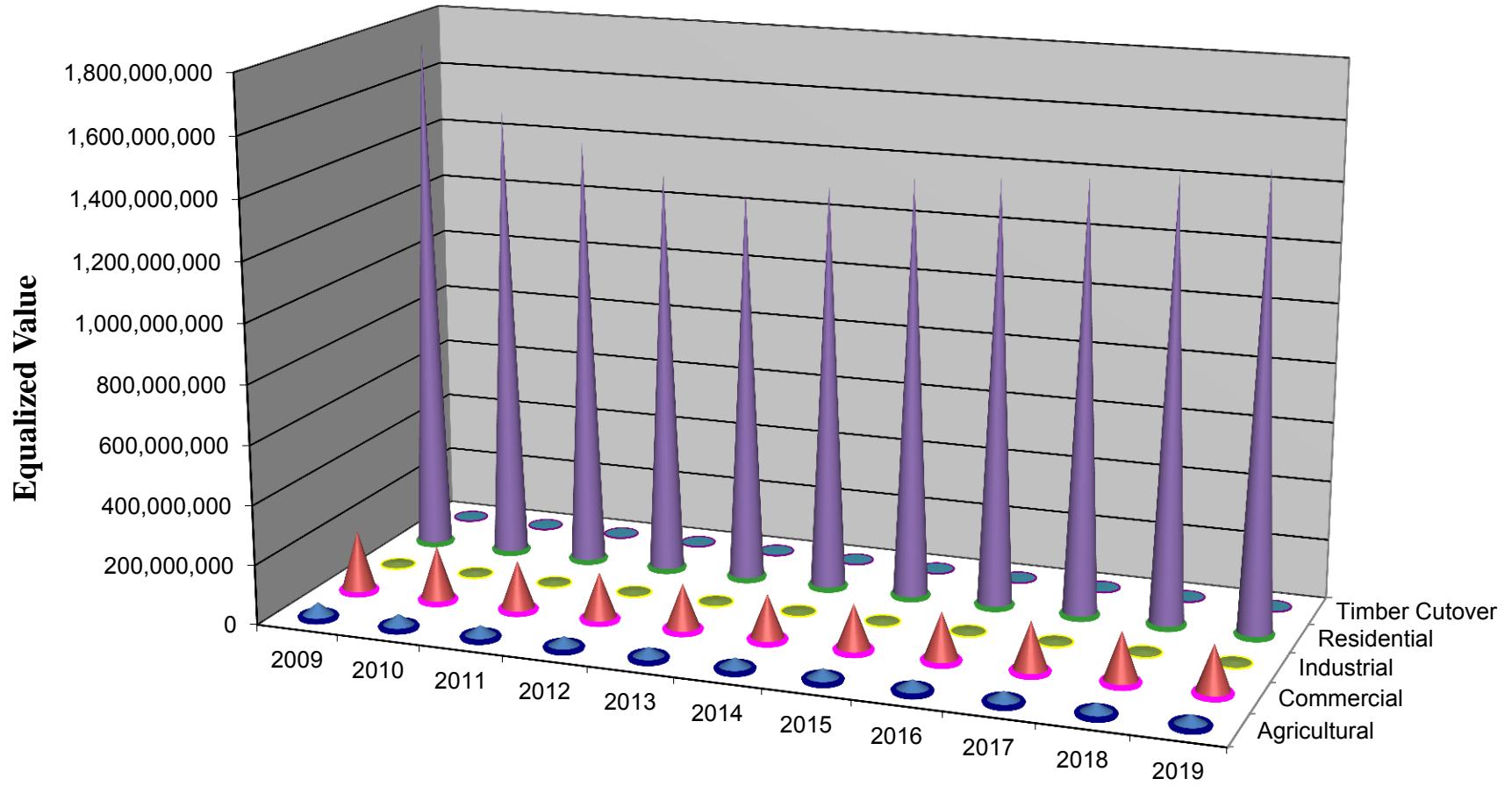
### Number of Bank Foreclosures



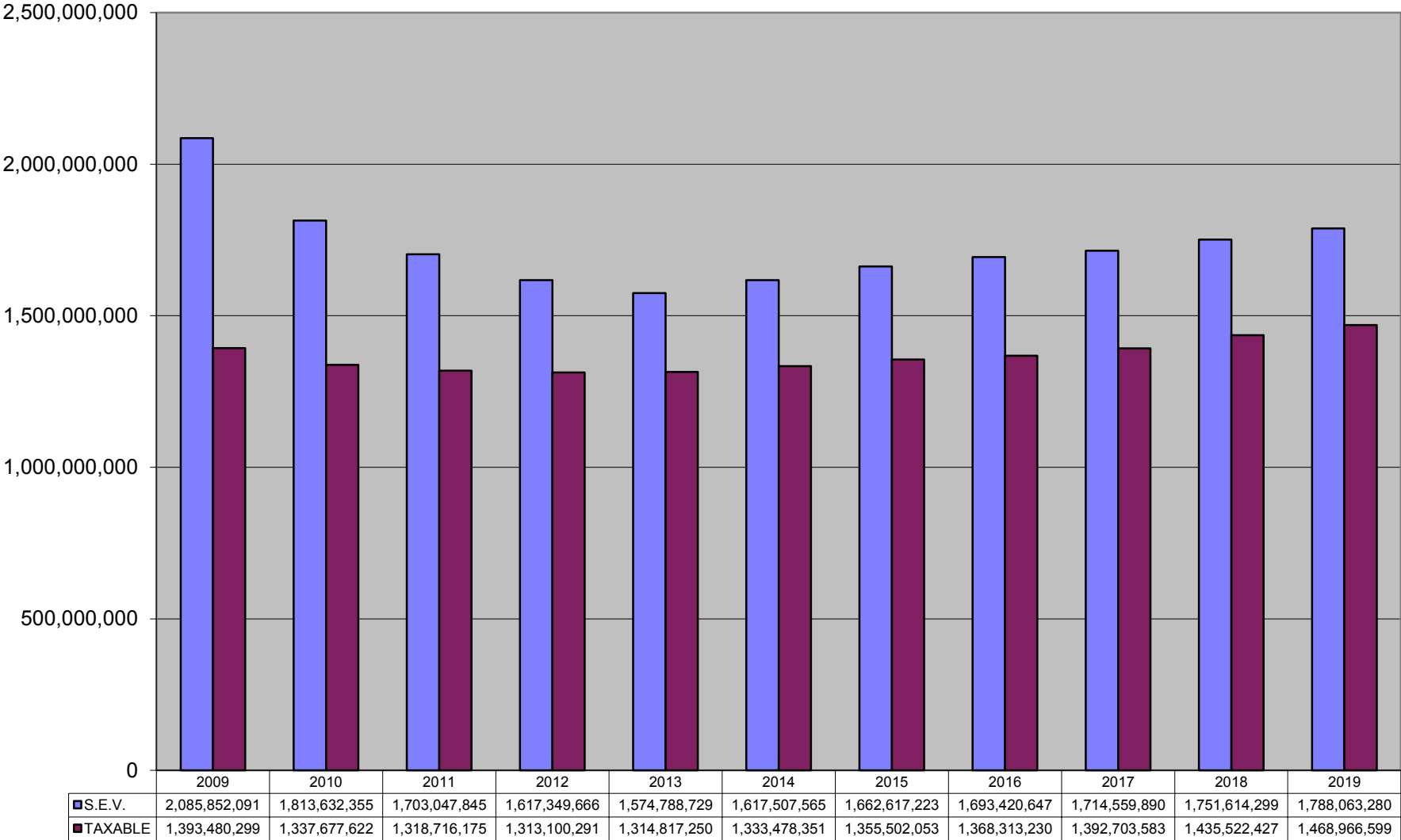
**2019 Equalized Value \$1,788,063,280**



# Value Trend by Class



# Assessed and Taxable Values



**Equalized Value by Unit  
2019  
Cheboygan County**

<i>UNIT</i>	<i>2019 Board of Review Value</i>			<i>2019 County Equalized Value</i>		
	<b>Real</b>	<b>Personal</b>	<b>Total</b>	<b>Real</b>	<b>Personal</b>	<b>Total</b>
<b>ALOHA</b>	75,092,500	1,105,300	76,197,800	75,092,500	1,105,300	76,197,800
<b>BEAUGRAND</b>	52,379,750	1,731,400	54,111,150	52,379,750	1,731,400	54,111,150
<b>BENTON</b>	173,292,800	3,542,200	176,835,000	173,292,800	3,542,200	176,835,000
<b>BURT</b>	169,590,800	4,381,300	173,972,100	169,590,800	4,381,300	173,972,100
<b>ELLIS</b>	27,640,200	8,655,000	36,295,200	27,640,200	8,655,000	36,295,200
<b>FOREST</b>	32,045,300	1,933,050	33,978,350	32,045,300	1,933,050	33,978,350
<b>GRANT</b>	67,322,150	546,400	67,868,550	67,322,150	546,400	67,868,550
<b>HEBRON</b>	16,424,800	3,268,900	19,693,700	16,424,800	3,268,900	19,693,700
<b>INVERNESS</b>	154,039,100	8,210,100	162,249,200	154,039,100	8,210,100	162,249,200
<b>KOEHLER</b>	84,124,100	2,672,800	86,796,900	84,124,100	2,672,800	86,796,900
<b>MACKINAW</b>	92,447,650	4,429,800	96,877,450	92,447,650	4,429,800	96,877,450
<b>MENTOR</b>	36,160,200	1,009,650	37,169,850	36,160,200	1,009,650	37,169,850
<b>MULLETT</b>	147,754,325	1,678,550	149,432,875	147,754,325	1,678,550	149,432,875
<b>MUNRO</b>	73,265,100	1,647,750	74,912,850	73,265,100	1,647,750	74,912,850
<b>NUNDA</b>	49,386,200	3,647,450	53,033,650	49,386,200	3,647,450	53,033,650
<b>TUSCARORA</b>	290,541,750	7,437,750	297,979,500	290,541,750	7,437,750	297,979,500
<b>WALKER</b>	8,741,900	357,350	9,099,250	8,741,900	357,350	9,099,250
<b>WAVERLY</b>	32,454,500	1,468,300	33,922,800	32,454,500	1,468,300	33,922,800
<b>WILMOT</b>	25,185,600	1,635,050	26,820,650	25,185,600	1,635,050	26,820,650
<b>CHEBOYGAN</b>	113,258,105	7,558,350	120,816,455	113,258,105	7,558,350	120,816,455
<b>TOTAL</b>	<b>1,721,146,830</b>	<b>66,916,450</b>	<b>1,788,063,280</b>	<b>1,721,146,830</b>	<b>66,916,450</b>	<b>1,788,063,280</b>

**Equalized Values Ascending Order  
2019  
Cheboygan County**

<i>UNIT</i>	<i>2019 County Equalized Value</i>			<i>% County Total</i>
	<b>Real</b>	<b>Personal</b>	<b>Total</b>	
<b>WALKER</b>	8,741,900	357,350	9,099,250	0.51%
<b>HEBRON</b>	16,424,800	3,268,900	19,693,700	1.10%
<b>WILMOT</b>	25,185,600	1,635,050	26,820,650	1.50%
<b>WAVERLY</b>	32,454,500	1,468,300	33,922,800	1.90%
<b>FOREST</b>	32,045,300	1,933,050	33,978,350	1.90%
<b>ELLIS</b>	27,640,200	8,655,000	36,295,200	2.03%
<b>MENTOR</b>	36,160,200	1,009,650	37,169,850	2.08%
<b>NUNDA</b>	49,386,200	3,647,450	53,033,650	2.97%
<b>BEAUGRAND</b>	52,379,750	1,731,400	54,111,150	3.03%
<b>GRANT</b>	67,322,150	546,400	67,868,550	3.80%
<b>MUNRO</b>	73,265,100	1,647,750	74,912,850	4.19%
<b>ALOHA</b>	75,092,500	1,105,300	76,197,800	4.26%
<b>KOEHLER</b>	84,124,100	2,672,800	86,796,900	4.85%
<b>MACKINAW</b>	92,447,650	4,429,800	96,877,450	5.42%
<b>CHEBOYGAN</b>	113,258,105	7,558,350	120,816,455	6.76%
<b>MULLETT</b>	147,754,325	1,678,550	149,432,875	8.36%
<b>INVERNESS</b>	154,039,100	8,210,100	162,249,200	9.07%
<b>BURT</b>	169,590,800	4,381,300	173,972,100	9.73%
<b>BENTON</b>	173,292,800	3,542,200	176,835,000	9.89%
<b>TUSCARORA</b>	290,541,750	7,437,750	297,979,500	16.66%
<b>TOTAL</b>	<b>1,721,146,830</b>	<b>66,916,450</b>	<b>1,788,063,280</b>	<b>100.00%</b>

## 2019 RATIOS AND FACTORS

	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
<b>ALOHA</b>	49.94	1.0000	49.96	1.0000	49.45	1.0000	49.58	1.0000		
<b>BEAUGRAND</b>	49.11	1.0000	49.85	1.0000	49.69	1.0000	49.93	1.0000		
<b>BENTON</b>	49.99	1.0000	49.82	1.0000	49.08	1.0000	49.79	1.0000		
<b>BURT</b>	49.84	1.0000	49.51	1.0000			49.92	1.0000		
<b>ELLIS</b>	49.95	1.0000	49.96	1.0000	49.96	1.0000	50.00	1.0000		
<b>FOREST</b>	49.30	1.0000	49.02	1.0000	49.40	1.0000	49.93	1.0000		
<b>GRANT</b>	49.76	1.0000	49.62	1.0000			49.92	1.0000		
<b>HEBRON</b>	49.89	1.0000	49.95	1.0000	50.00	1.0000	49.99	1.0000		
<b>INVERNESS</b>	49.76	1.0000	49.81	1.0000	49.46	1.0000	49.60	1.0000		
<b>KOEHLER</b>	49.94	1.0000	49.90	1.0000	49.80	1.0000	49.21	1.0000		
<b>MACKINAW</b>			49.58	1.0000	49.78	1.0000	49.38	1.0000		
<b>MENTOR</b>	49.74	1.0000	49.36	1.0000			49.94	1.0000		
<b>MULLETT</b>	49.88	1.0000	49.64	1.0000			49.24	1.0000		
<b>MUNRO</b>	49.95	1.0000	49.87	1.0000	49.84	1.0000	49.81	1.0000	49.86	1.0000
<b>NUNDA</b>	49.94	1.0000	49.52	1.0000			49.61	1.0000		
<b>TUSCARORA</b>	49.66	1.0000	49.73	1.0000	49.27	1.0000	49.93	1.0000		
<b>WALKER</b>	49.47	1.0000	49.99	1.0000	49.15	1.0000	49.24	1.0000		
<b>WAVERLY</b>	49.56	1.0000	49.27	1.0000			50.00	1.0000		
<b>WILMOT</b>	49.93	1.0000	49.22	1.0000	49.61	1.0000	49.95	1.0000		
<b>CHEBOYGAN</b>			49.75	1.0000	49.37	1.0000	49.53	1.0000		

<b>DEVELOPMENTAL</b>		
	Ratio	Factor
<b>WAVERLY</b>	49.93	1.0000

**2019 AGRICULTURAL CLASS**

	<b>2019 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	2,081,800	NONE	49.94	2,081,800	-1.90%	6.13%
<b>BEAUGRAND</b>	1,781,350	NONE	49.11	1,781,350	1.85%	5.25%
<b>BENTON</b>	3,387,100	NONE	49.99	3,387,100	-0.17%	9.98%
<b>BURT</b>	835,800	NONE	49.84	835,800	-0.33%	2.46%
<b>ELLIS</b>	683,900	NONE	49.95	683,900	-7.93%	2.01%
<b>FOREST</b>	1,833,200	NONE	49.30	1,833,200	-2.16%	5.40%
<b>GRANT</b>	3,089,500	NONE	49.76	3,089,500	-1.72%	9.10%
<b>HEBRON</b>	1,936,400	NONE	49.89	1,936,400	1.91%	5.70%
<b>INVERNESS</b>	4,464,600	NONE	49.76	4,464,600	4.42%	13.15%
<b>KOEHLER</b>	1,521,100	NONE	49.94	1,521,100	1.34%	4.48%
<b>MACKINAW</b>	0	NONE		0	0.00%	0.00%
<b>MENTOR</b>	1,650,900	NONE	49.74	1,650,900	-3.80%	4.86%
<b>MULLETT</b>	874,300	NONE	49.88	874,300	10.56%	2.57%
<b>MUNRO</b>	4,794,600	NONE	49.95	4,794,600	3.16%	14.12%
<b>NUNDA</b>	1,213,500	NONE	49.94	1,213,500	0.17%	3.57%
<b>TUSCARORA</b>	484,400	NONE	49.66	484,400	1.00%	1.43%
<b>WALKER</b>	1,253,800	NONE	49.47	1,253,800	-4.02%	3.69%
<b>WAVERLY</b>	1,500,900	NONE	49.56	1,500,900	1.52%	4.42%
<b>WILMOT</b>	567,400	NONE	49.93	567,400	10.17%	1.67%
<b>CHEBOYGAN</b>	0	NONE		0	0.00%	0.00%
<b>TOTAL</b>	<b>33,954,550</b>			<b>33,954,550</b>	<b>0.80%</b>	<b>100.00%</b>



**2019 COMMERCIAL CLASS**

	<b>2019 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	1,523,300	NONE	49.96	1,523,300	-13.13%	0.96%
<b>BEAUGRAND</b>	1,851,550	NONE	49.85	1,851,550	-5.68%	1.16%
<b>BENTON</b>	1,368,200	NONE	49.82	1,368,200	4.21%	0.86%
<b>BURT</b>	125,200	NONE	49.51	125,200	-21.21%	0.08%
<b>ELLIS</b>	1,188,100	NONE	49.96	1,188,100	-1.74%	0.75%
<b>FOREST</b>	1,761,400	NONE	49.02	1,761,400	0.53%	1.10%
<b>GRANT</b>	746,500	NONE	49.62	746,500	0.61%	0.47%
<b>HEBRON</b>	602,200	NONE	49.95	602,200	2.24%	0.38%
<b>INVERNESS</b>	18,285,000	NONE	49.81	18,285,000	0.50%	11.47%
<b>KOEHLER</b>	1,083,600	NONE	49.90	1,083,600	-1.15%	0.68%
<b>MACKINAW</b>	55,766,800	NONE	49.58	55,766,800	-11.95%	34.98%
<b>MENTOR</b>	744,900	NONE	49.36	744,900	2.13%	0.47%
<b>MULLETT</b>	1,289,200	NONE	49.64	1,289,200	12.06%	0.81%
<b>MUNRO</b>	1,126,600	NONE	49.87	1,126,600	6.47%	0.71%
<b>NUNDA</b>	1,782,800	NONE	49.52	1,782,800	-1.62%	1.12%
<b>TUSCARORA</b>	26,867,600	NONE	49.73	26,867,600	0.35%	16.85%
<b>WALKER</b>	29,500	NONE	49.99	29,500	0.34%	0.02%
<b>WAVERLY</b>	662,400	NONE	49.27	662,400	-9.83%	0.42%
<b>WILMOT</b>	413,100	NONE	49.22	413,100	-0.72%	0.26%
<b>CHEBOYGAN</b>	42,187,700	NONE	49.75	42,187,700	2.94%	26.47%
<b>TOTAL</b>	<b>159,405,650</b>			<b>159,405,650</b>	<b>-3.85%</b>	<b>100.00%</b>

**2019 INDUSTRIAL CLASS**

	<b>2019 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	9,600	NONE	49.45	9,600	1.05%	0.16%
<b>BEAUGRAND</b>	25,000	NONE	49.69	25,000	-1.57%	0.42%
<b>BENTON</b>	164,800	NONE	49.08	164,800	7.29%	2.76%
<b>BURT</b>	NONE CLASSED					
<b>ELLIS</b>	314,900	NONE	49.96	314,900	-3.26%	5.27%
<b>FOREST</b>	344,600	NONE	49.40	344,600	-1.26%	5.76%
<b>GRANT</b>	NONE CLASSED					
<b>HEBRON</b>	82,500	NONE	50.00	82,500	-4.51%	1.38%
<b>INVERNESS</b>	88,600	NONE	49.46	88,600	2.19%	1.48%
<b>KOEHLER</b>	787,300	NONE	49.80	787,300	1.46%	13.17%
<b>MACKINAW</b>	25,400	NONE	49.78	25,400	1.20%	0.42%
<b>MENTOR</b>	NONE CLASSED					
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	87,900	NONE	49.84	87,900	1.03%	1.47%
<b>NUNDA</b>	NONE CLASSED					
<b>TUSCARORA</b>	323,300	NONE	49.27	323,300	2.31%	5.41%
<b>WALKER</b>	335,300	NONE	49.15	335,300	9.79%	5.61%
<b>WAVERLY</b>	NONE CLASSED					
<b>WILMOT</b>	7,500	NONE	49.61	7,500	2.74%	0.13%
<b>CHEBOYGAN</b>	3,380,900	NONE	49.37	3,380,900	-4.12%	56.56%
<b>TOTAL</b>	<b>5,977,600</b>			<b>5,977,600</b>	<b>-1.67%</b>	<b>100.00%</b>

**2019 RESIDENTIAL CLASS**

	<b>2019 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	71,477,800	NONE	49.58	71,477,800	-0.20%	4.71%
<b>BEAUGRAND</b>	48,721,850	NONE	49.93	48,721,850	-2.61%	3.21%
<b>BENTON</b>	168,372,700	NONE	49.79	168,372,700	1.98%	11.09%
<b>BURT</b>	168,629,800	NONE	49.92	168,629,800	7.26%	11.11%
<b>ELLIS</b>	25,453,300	NONE	50.00	25,453,300	4.60%	1.68%
<b>FOREST</b>	28,106,100	NONE	49.93	28,106,100	-4.13%	1.85%
<b>GRANT</b>	63,486,150	NONE	49.92	63,486,150	-0.18%	4.18%
<b>HEBRON</b>	13,803,700	NONE	49.99	13,803,700	3.54%	0.91%
<b>INVERNESS</b>	131,200,900	NONE	49.60	131,200,900	6.88%	8.64%
<b>KOEHLER</b>	80,732,100	NONE	49.21	80,732,100	8.34%	5.32%
<b>MACKINAW</b>	36,655,450	NONE	49.38	36,655,450	0.60%	2.41%
<b>MENTOR</b>	33,764,400	NONE	49.94	33,764,400	4.49%	2.22%
<b>MULLETT</b>	145,590,825	NONE	49.24	145,590,825	3.22%	9.59%
<b>MUNRO</b>	67,156,000	NONE	49.81	67,156,000	2.00%	4.42%
<b>NUNDA</b>	46,389,900	NONE	49.61	46,389,900	4.64%	3.06%
<b>TUSCARORA</b>	262,866,450	NONE	49.93	262,866,450	-0.52%	17.32%
<b>WALKER</b>	7,123,300	NONE	49.24	7,123,300	1.53%	0.47%
<b>WAVERLY</b>	26,481,800	NONE	50.00	26,481,800	-0.62%	1.74%
<b>WILMOT</b>	24,197,600	NONE	49.95	24,197,600	6.89%	1.59%
<b>CHEBOYGAN</b>	67,689,505	NONE	49.53	67,689,505	2.73%	4.46%
<b>TOTAL</b>	<b>1,517,899,630</b>			<b>1,517,899,630</b>	<b>2.68%</b>	<b>100.00%</b>

**2019 TIMBER CUTOVER CLASS**

	<b>2019 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	NONE CLASSED					
<b>BEAUGRAND</b>	NONE CLASSED					
<b>BENTON</b>	NONE CLASSED					
<b>BURT</b>	NONE CLASSED					
<b>ELLIS</b>	NONE CLASSED					
<b>FOREST</b>	NONE CLASSED					
<b>GRANT</b>	NONE CLASSED					
<b>HEBRON</b>	NONE CLASSED					
<b>INVERNESS</b>	NONE CLASSED					
<b>KOEHLER</b>	NONE CLASSED					
<b>MACKINAW</b>	NONE CLASSED					
<b>MENTOR</b>	NONE CLASSED					
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	100,000	NONE	49.86	100,000	-0.89%	100.00%
<b>NUNDA</b>	NONE CLASSED					
<b>TUSCARORA</b>	NONE CLASSED					
<b>WALKER</b>	NONE CLASSED					
<b>WAVERLY</b>	NONE CLASSED					
<b>WILMOT</b>	NONE CLASSED					
<b>CHEBOYGAN</b>	NONE CLASSED					
<b>TOTAL</b>	<b>100,000</b>			<b>100,000</b>	<b>-0.89%</b>	<b>100.00%</b>

**2019 DEVELOPMENTAL CLASS**

	<b>2019 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	NONE CLASSED					
<b>BEAUGRAND</b>	NONE CLASSED					
<b>BENTON</b>	NONE CLASSED					
<b>BURT</b>	NONE CLASSED					
<b>ELLIS</b>	NONE CLASSED					
<b>FOREST</b>	NONE CLASSED					
<b>GRANT</b>	NONE CLASSED					
<b>HEBRON</b>	NONE CLASSED					
<b>INVERNESS</b>	NONE CLASSED					
<b>KOEHLER</b>	NONE CLASSED					
<b>MACKINAW</b>	NONE CLASSED					
<b>MENTOR</b>	NONE CLASSED					
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	NONE CLASSED					
<b>NUNDA</b>	NONE CLASSED					
<b>TUSCARORA</b>	NONE CLASSED					
<b>WALKER</b>	NONE CLASSED					
<b>WAVERLY</b>	3,809,400	NONE	49.93	3,809,400	2.57%	100.00%
<b>WILMOT</b>	NONE CLASSED					
<b>CHEBOYGAN</b>	NONE CLASSED					
<b>TOTAL</b>	<b>3,809,400</b>			<b>3,809,400</b>	<b>2.57%</b>	<b>100.00%</b>

**2019 PERSONAL PROPERTY**

	<b>2019 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	1,105,300	NONE	50.00	1,105,300	-2.45%	1.65%
<b>BEAUGRAND</b>	1,731,400	NONE	50.00	1,731,400	71.83%	2.59%
<b>BENTON</b>	3,542,200	NONE	50.00	3,542,200	-1.60%	5.29%
<b>BURT</b>	4,381,300	NONE	50.00	4,381,300	4.09%	6.55%
<b>ELLIS</b>	8,655,000	NONE	50.00	8,655,000	-9.48%	12.93%
<b>FOREST</b>	1,933,050	NONE	50.00	1,933,050	-4.78%	2.89%
<b>GRANT</b>	546,400	NONE	50.00	546,400	-3.39%	0.82%
<b>HEBRON</b>	3,268,900	NONE	50.00	3,268,900	15.40%	4.89%
<b>INVERNESS</b>	8,210,100	NONE	50.00	8,210,100	9.26%	12.27%
<b>KOEHLER</b>	2,672,800	NONE	50.00	2,672,800	5.06%	3.99%
<b>MACKINAW</b>	4,429,800	NONE	50.00	4,429,800	-1.55%	6.62%
<b>MENTOR</b>	1,009,650	NONE	50.00	1,009,650	30.38%	1.51%
<b>MULLETT</b>	1,678,550	NONE	50.00	1,678,550	14.05%	2.51%
<b>MUNRO</b>	1,647,750	NONE	50.00	1,647,750	26.17%	2.46%
<b>NUNDA</b>	3,647,450	NONE	50.00	3,647,450	3.39%	5.45%
<b>TUSCARORA</b>	7,437,750	NONE	50.00	7,437,750	6.81%	11.11%
<b>WALKER</b>	357,350	NONE	50.00	357,350	18.82%	0.53%
<b>WAVERLY</b>	1,468,300	NONE	50.00	1,468,300	9.64%	2.19%
<b>WILMOT</b>	1,635,050	NONE	50.00	1,635,050	-2.29%	2.44%
<b>CHEBOYGAN</b>	7,558,350	NONE	50.00	7,558,350	5.41%	11.30%
<b>TOTAL</b>	<b>66,916,450</b>			<b>66,916,450</b>	<b>4.52%</b>	<b>100.00%</b>

**2019 PARCEL COUNT**

	<b>AG</b>	<b>COMM</b>	<b>IND</b>	<b>RES</b>	<b>T/C</b>	<b>DEV</b>	<b>PERS</b>	<b>UNIT TOTAL</b>
<b>ALOHA</b>	29	10	2	1142			19	1202
<b>BEAUGRAND</b>	40	28	1	910			34	1013
<b>BENTON</b>	52	21	15	3348			62	3498
<b>BURT</b>	23	5		1268			25	1321
<b>ELLIS</b>	13	12	4	612			33	674
<b>FOREST</b>	32	12	2	915			20	981
<b>GRANT</b>	89	10		1382			19	1500
<b>HEBRON</b>	45	18	3	382			36	484
<b>INVERNESS</b>	97	158	6	1739			135	2135
<b>KOEHLER</b>	18	14	8	1415			27	1482
<b>MACKINAW</b>		237	2	572			176	987
<b>MENTOR</b>	32	14		851			18	915
<b>MULLETT</b>	24	19		1800			37	1880
<b>MUNRO</b>	89	16	2	900	2		25	1034
<b>NUNDA</b>	38	42		2093			38	2211
<b>TUSCARORA</b>	13	284	3	3374			186	3860
<b>WALKER</b>	25	2	4	230			9	270
<b>WAVERLY</b>	37	12		564		7	22	642
<b>WILMOT</b>	13	11	2	640			17	683
<b>CHEBOYGAN</b>		340	38	2438			375	3191
<b>TOTALS</b>	<b>709</b>	<b>1265</b>	<b>92</b>	<b>26575</b>	<b>2</b>	<b>7</b>	<b>1313</b>	<b>29963</b>

## Cheboygan County Equalization

Values by class and district

*taxable values are tentative*

<b>CHEBOYGAN SCHOOL-16015</b>	<b>County Equalized Value =</b>	<b>758,781,055</b>	<b>Taxable Value=</b>	<b>617,769,217</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>Aloha</b>								
Assessed	2,081,800	1,523,300	9,600	71,477,800	0	0	1,105,300	76,197,800
Taxable	1,249,986	973,742	6,467	58,729,430	0	0	1,105,300	62,064,925
<b>Beaugrand</b>								
Assessed	1,781,350	1,851,550	25,000	48,721,850	0	0	1,731,400	54,111,150
Taxable	1,325,576	1,653,253	24,508	41,408,626	0	0	1,731,400	46,143,363
<b>Benton</b>								
Assessed	3,387,100	1,368,200	164,800	168,372,700	0	0	3,542,200	176,835,000
Taxable	1,968,223	1,119,389	121,095	144,383,849	0	0	3,542,200	151,134,756
<b>Grant</b>								
Assessed	3,089,500	746,500	0	63,486,150	0	0	546,400	67,868,550
Taxable	1,906,646	657,636	0	47,986,825	0	0	546,400	51,097,507
<b>Hebron</b>								
Assessed	1,596,300	509,400	0	4,307,600	0	0	284,200	6,697,500
Taxable	1,154,058	458,044	0	3,543,433	0	0	282,717	5,438,252
<b>Inverness</b>								
Assessed	4,464,600	18,285,000	88,600	131,200,900	0	0	8,210,100	162,249,200
Taxable	3,360,731	15,587,931	49,664	92,730,843	0	0	8,210,100	119,939,269
<b>Mullett</b>								
Assessed	725,000	86,400	0	36,484,500	0	0	569,800	37,865,700
Taxable	470,597	63,163	0	30,175,385	0	0	569,800	31,278,945
<b>Munro</b>								
Assessed	4,794,600	914,600	87,900	49,104,400	100,000	0	1,138,200	56,139,700
Taxable	3,406,862	709,440	87,027	38,141,774	44,093	0	930,360	43,319,556
<b>City of Cheboygan</b>								
Assessed	0	42,187,700	3,380,900	67,689,505	0	0	7,558,350	120,816,455
Taxable	0	38,043,615	3,206,477	58,544,202	0	0	7,558,350	107,352,644
<b>Totals</b>	<b>21,920,250</b>	<b>67,472,650</b>	<b>3,756,800</b>	<b>640,845,405</b>	<b>100,000</b>	<b>0</b>	<b>24,685,950</b>	<b>758,781,055</b>
	<b>14,842,679</b>	<b>59,266,213</b>	<b>3,495,238</b>	<b>515,644,367</b>	<b>44,093</b>	<b>0</b>	<b>24,476,627</b>	<b>617,769,217</b>



## Cheboygan County Equalization

### Values by Class and District

*taxable values are tentative*

<b>INLAND LAKES SCHOOL-16050</b>	County Equalized Value =	<b>542,572,075</b>	Taxable Value =	<b>441,799,741</b>
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>ELLIS</b>								
Assessed	467,100	380,600	0	12,633,300	0	0	953,200	14,434,200
Taxable	360,934	377,432	0	10,934,698	0	0	937,839	12,610,903
<b>KOEHLER</b>								
Assessed	1,521,100	1,083,600	787,300	80,732,100	0	0	2,672,800	86,796,900
Taxable	1,116,459	1,054,230	683,564	65,576,715	0	0	2,670,986	71,101,954
<b>MENTOR</b>								
Assessed	462,100	393,700	0	21,435,200	0	0	404,050	22,695,050
Taxable	431,692	388,262	0	17,576,871	0	0	404,050	18,800,875
<b>MULLETT</b>								
Assessed	149,300	1,202,800	0	109,106,325	0	0	1,108,750	111,567,175
Taxable	85,462	1,082,412	0	88,110,069	0	0	1,108,750	90,386,693
<b>TUSCARORA</b>								
Assessed	484,400	26,867,600	323,300	262,866,450	0	0	7,437,750	297,979,500
Taxable	307,108	20,906,020	306,934	211,952,869	0	0	7,437,750	240,910,681
<b>WALKER</b>								
Assessed	1,253,800	29,500	335,300	7,123,300	0	0	357,350	9,099,250
Taxable	968,800	24,745	280,798	6,356,942	0	0	357,350	7,988,635
<b>Totals</b>								
	<b>4,337,800</b>	<b>29,957,800</b>	<b>1,445,900</b>	<b>493,896,675</b>	<b>0</b>	<b>0</b>	<b>12,933,900</b>	<b>542,572,075</b>
	<b>3,270,455</b>	<b>23,833,101</b>	<b>1,271,296</b>	<b>400,508,164</b>	<b>0</b>	<b>0</b>	<b>12,916,725</b>	<b>441,799,741</b>

## Cheboygan County Equalization

### Values by Class and District

*taxable values are tentative*

<b>WOLVERINE SCHOOL-16100</b>	County Equalized Value =	115,361,800	Taxable Value =	100,211,746
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>ELLIS</b>								
Assessed	216,800	807,500	314,900	12,820,000	0	0	7,701,800	21,861,000
Taxable	186,770	777,193	286,746	11,467,962	0	0	7,701,800	20,420,471
<b>MENTOR</b>								
Assessed	1,188,800	351,200	0	12,329,200	0	0	605,600	14,474,800
Taxable	985,021	350,858	0	10,548,379	0	0	605,600	12,489,858
<b>NUNDA</b>								
Assessed	1,213,500	1,782,800	0	46,389,900	0	0	3,647,450	53,033,650
Taxable	975,257	1,661,017	0	39,005,037	0	0	3,647,450	45,288,761
<b>WILMOT</b>								
Assessed	567,400	369,600	7,500	23,430,300	0	0	1,617,550	25,992,350
Taxable	464,253	348,501	5,941	19,576,411	0	0	1,617,550	22,012,656
<b>Totals</b>	<b>3,186,500</b>	<b>3,311,100</b>	<b>322,400</b>	<b>94,969,400</b>	<b>0</b>	<b>0</b>	<b>13,572,400</b>	<b>115,361,800</b>
	<b>2,611,301</b>	<b>3,137,569</b>	<b>292,687</b>	<b>80,597,789</b>	<b>0</b>	<b>0</b>	<b>13,572,400</b>	<b>100,211,746</b>

**Cheboygan County Equalization**  
**Values by Class and District**  
*taxable values are tentative*

<b>MACKINAW CITY SCHOOL-16070</b>	<b>County Equalized Value =</b>	<b>101,019,100</b>	<b>Taxable Value =</b>	<b>88,113,914</b>
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>HEBRON</b>								
<b>Assessed</b>	152,800	54,400	82,500	3,736,200	0	0	115,750	4,141,650
<b>Taxable</b>	150,256	12,532	50,812	3,098,424	0	0	115,029	3,427,053
<b>MACKINAW</b>								
<b>Assessed</b>	0	55,766,800	25,400	36,655,450	0	0	4,429,800	96,877,450
<b>Taxable</b>	0	52,063,615	24,559	28,168,887	0	0	4,429,800	84,686,861
<b>Totals</b>	<b>152,800</b>	<b>55,821,200</b>	<b>107,900</b>	<b>40,391,650</b>	<b>0</b>	<b>0</b>	<b>4,545,550</b>	<b>101,019,100</b>
	150,256	52,076,147	75,371	31,267,311	0	0	4,544,829	88,113,914

<b>PELLSTON SCHOOL-24040</b>	<b>County Equalized Value =</b>	<b>201,599,800</b>	<b>Taxable Value =</b>	<b>161,649,997</b>
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>BURT</b>								
<b>Assessed</b>	835,800	125,200	0	168,629,800	0	0	4,381,300	173,972,100
<b>Taxable</b>	520,042	104,342	0	134,480,660	0	0	4,327,521	139,432,565
<b>HEBRON</b>								
<b>Assessed</b>	187,300	38,400	0	5,759,900	0	0	2,868,950	8,854,550
<b>Taxable</b>	121,441	38,400	0	3,965,868	0	0	2,863,197	6,988,906
<b>MUNRO</b>								
<b>Assessed</b>	0	212,000	0	18,051,600	0	0	509,550	18,773,150
<b>Taxable</b>	0	212,000	0	14,506,976	0	0	509,550	15,228,526
<b>Totals</b>	<b>1,023,100</b>	<b>375,600</b>	<b>0</b>	<b>192,441,300</b>	<b>0</b>	<b>0</b>	<b>7,759,800</b>	<b>201,599,800</b>
	641,483	354,742	0	152,953,504	0	0	7,700,268	161,649,997

**Cheboygan County Equalization**  
**Values by Class and District**  
*taxable values are tentative*

<b>ONAWAY SCHOOL-71050</b>	County Equalized Value =	67,901,150	Taxable Value =	58,710,959
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>FOREST</b>								
Assessed	1,833,200	1,761,400	344,600	28,106,100	0	0	1,933,050	33,978,350
Taxable	1,284,654	1,739,622	344,600	24,772,546	0	0	1,933,050	30,074,472
<b>WAVERLY</b>								
Assessed	1,500,900	662,400	0	26,481,800	0	3,809,400	1,468,300	33,922,800
Taxable	1,162,052	591,771	0	21,897,907	0	3,516,457	1,468,300	28,636,487
Totals	3,334,100	2,423,800	344,600	54,587,900	0	3,809,400	3,401,350	67,901,150
	2,446,706	2,331,393	344,600	46,670,453	0	3,516,457	3,401,350	58,710,959

<b>VANDERBILT SCHOOL-69040</b>	County Equalized Value =	828,300	Taxable Value =	711,025
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>WILMOT</b>								
Assessed	0	43,500	0	767,300	0	0	17,500	828,300
Taxable	0	38,996	0	654,529	0	0	17,500	711,025

## Cheboygan County Equalization

### Values by Class and District

*taxable values are tentative*

<b>COPISD</b>	<b>County Equalized Value =</b>	<b>1,586,463,480</b>	<b>Taxable Value =</b>	<b>1,307,316,602</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>COPISD</b>								
<b>Assessed</b>	32,931,450	159,030,050	5,977,600	1,325,458,330	100,000	3,809,400	59,156,650	1,586,463,480
<b>Taxable</b>	23,321,397	140,683,419	5,479,192	1,075,342,613	44,093	3,516,457	58,929,431	1,307,316,602

<b>CHAR-EMM ISD</b>	<b>County Equalized Value =</b>	<b>201,599,800</b>	<b>Taxable Value =</b>	<b>161,649,997</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>CHAR-EMM ISD</b>								
<b>Assessed</b>	1,023,100	375,600	0	192,441,300	0	0	7,759,800	201,599,800
<b>Taxable</b>	641,483	354,742	0	152,953,504	0	0	7,700,268	161,649,997