Cheboygan County
Board of Commissioners' Meeting

April 14, 2020

Title: 2020 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 2020 Equalization report as presented**.**	
Prepared by: Elizabeth Zabik	**Department:** Equalization

2020 EQUALIZATION REPORT

Submitted to
Cheboygan County Board of Commissioners

Prepared By:
Equalization Department
Elizabeth Zabik, Director
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Cheboygan, MI 49721

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Equalization Department

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April 14, 2020

Cheboygan County Board of Commissioners,

I hereby submit the 2020 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 2020.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
$1,784,009,121	**$71,427,700**	**$1,855,436,821**

This represents a **3.77%** increase in equalized overall compared to the 2019 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2020.

Respectfully,

Elizabeth Zabik

Elizabeth Zabik, MAAO (3)
Equalization Director

Assessing Officers

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	Diann Most
Mackinaw Twp	Joe Lavender
Mentor Twp	Trevor Most
Mullett Twp	Clayton McGovern
Munro Twp	Charles Antkoviak
Nunda Twp	Diann Most
Tuscarora Twp	John Gehres
Walker Twp	Trevor Most
Waverly Twp	Bobbi Balazovic
Wilmot Twp	Jillina Kassuba
City of Cheboygan	Tom Eustice

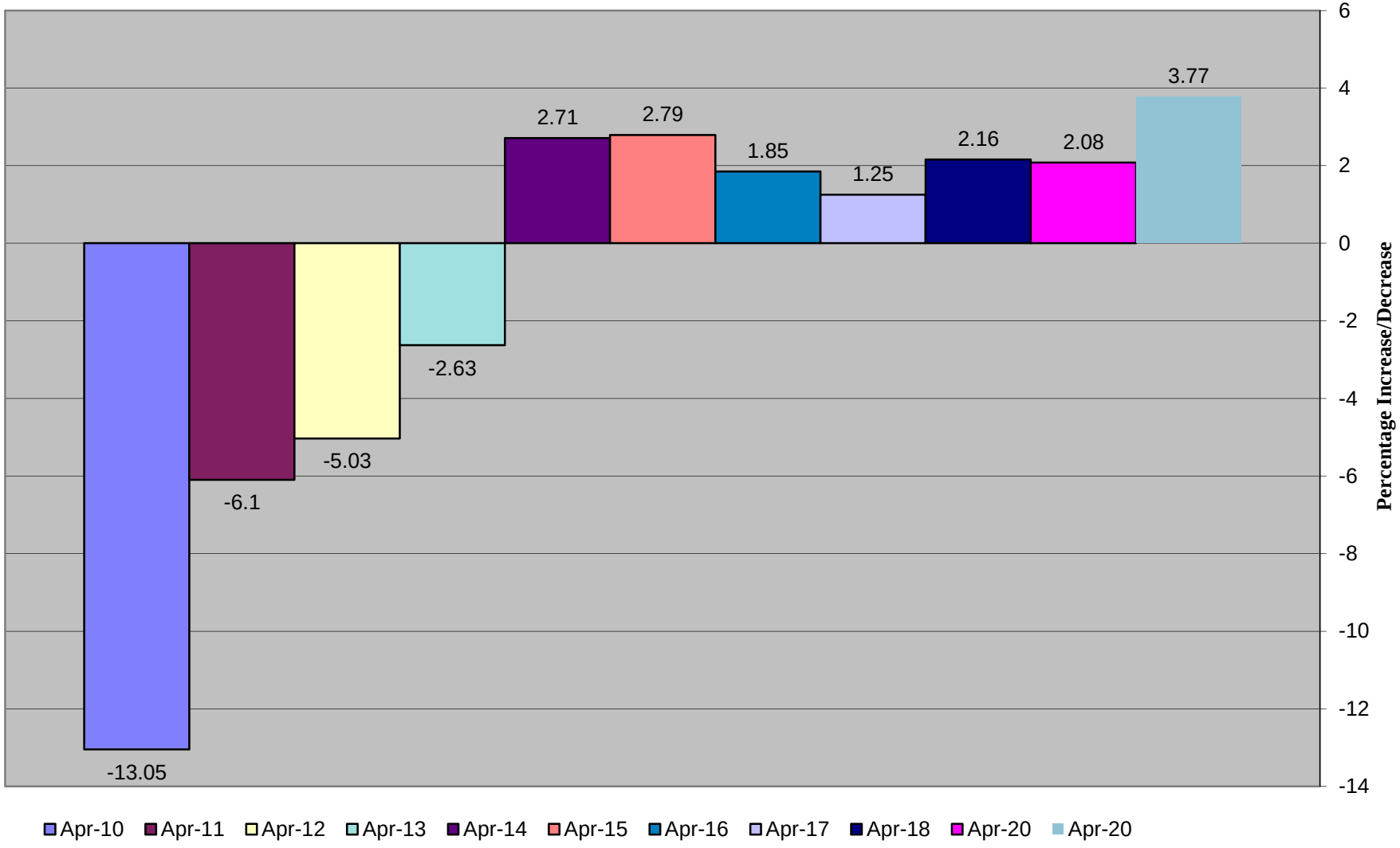
DETERMINATION OF VARIANCE BETWEEN 2020 COUNTY EQUALIZED VALUES AND 2019 STATE EQUALIZED VALUES

	2019	2020	Variance	Percent of County Total
Real Property	1,721,146,830	1,784,009,121	3.65%	96.15%
Personal Property	66,916,450	71,427,700	6.74%	3.85%
Total County	1,788,063,280	1,855,436,821	3.77%	100.00%

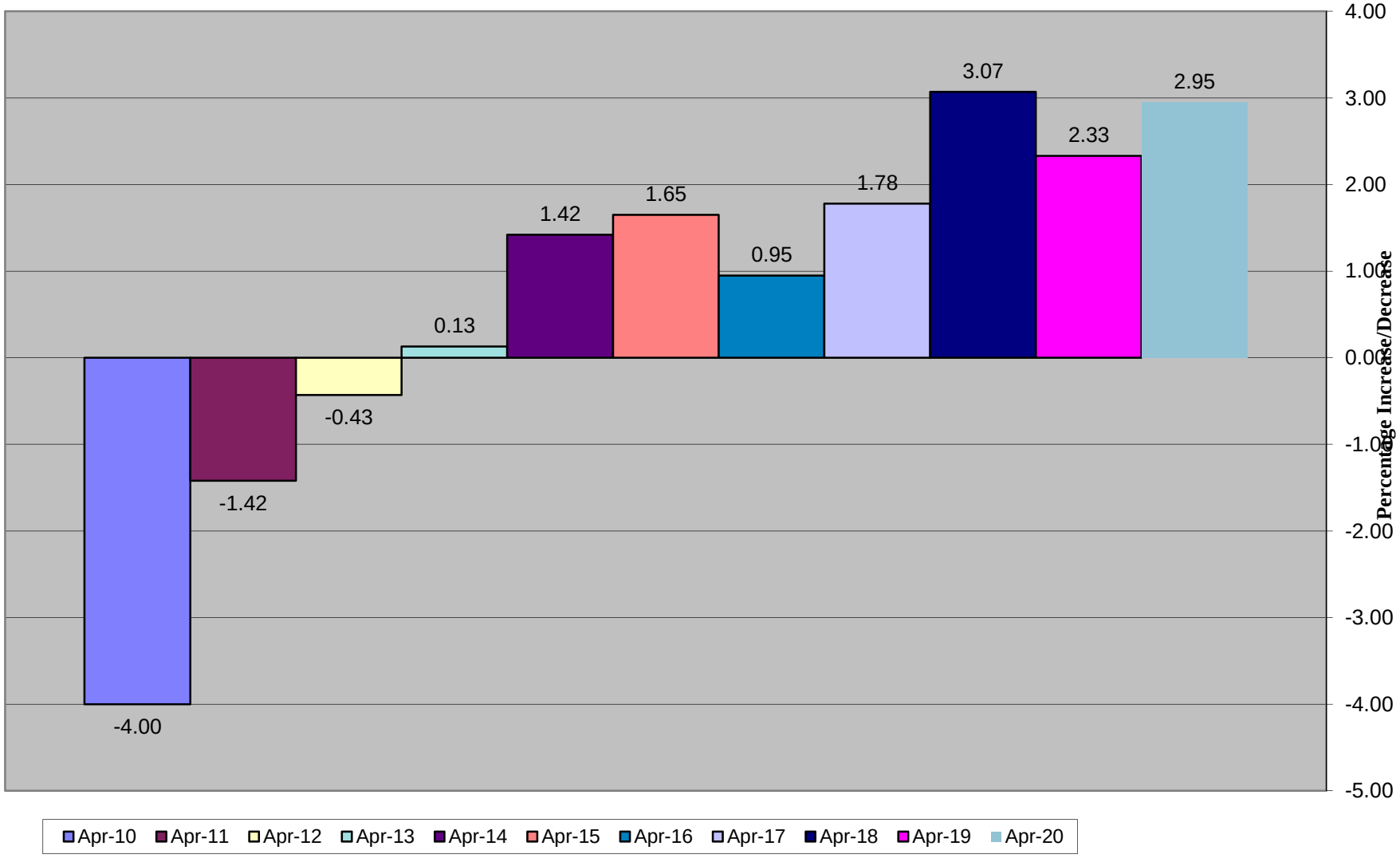
DETERMINATION OF VARIANCE BY CLASSIFICATION BETWEEN 2020 COUNTY EQUALIZED VALUES AND 2019 STATE EQUALIZED VALUES

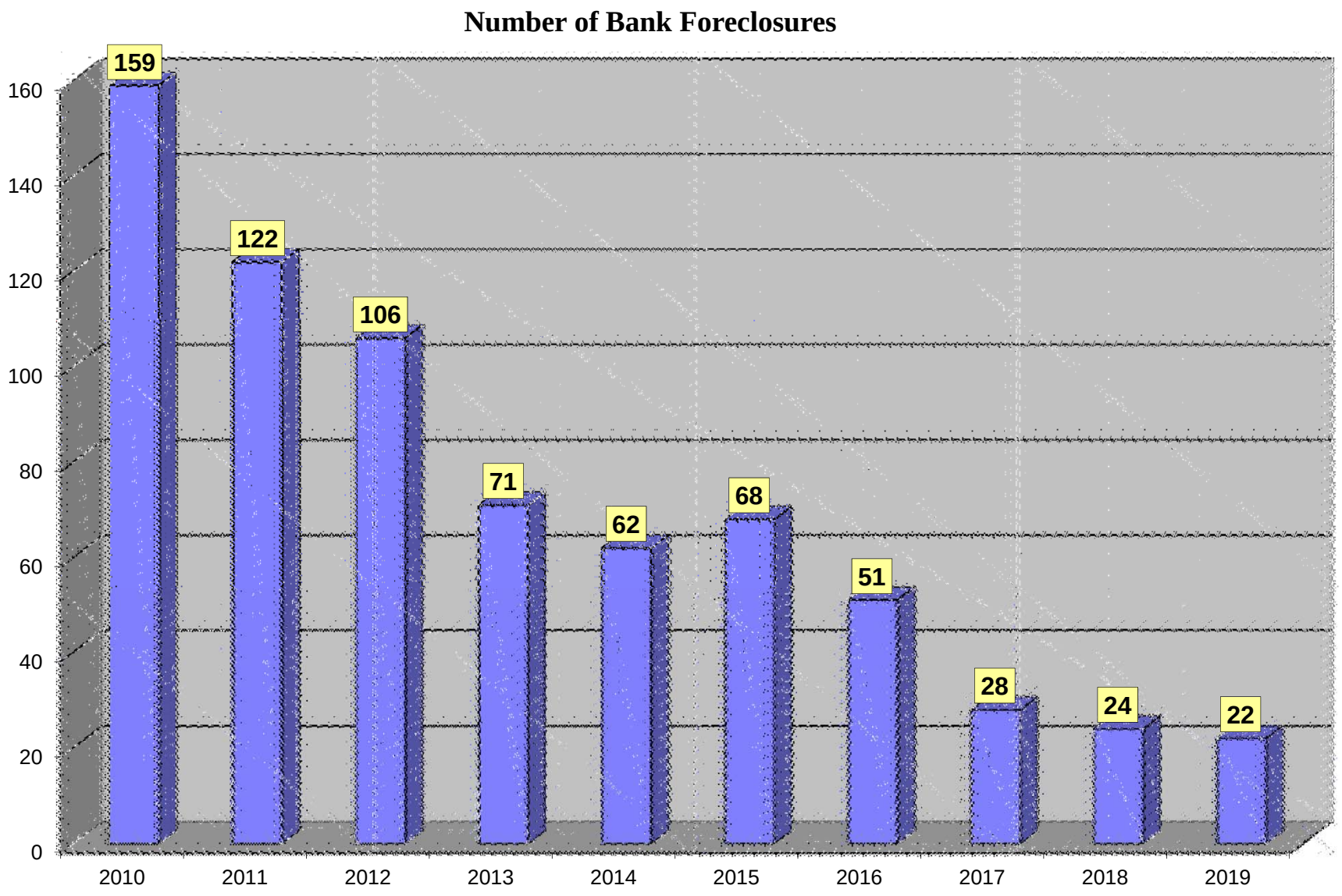
	2019	2020	Variance	Percent of County Total
Agricultural	33,954,550	33,799,500	-0.46%	1.82%
Commercial	159,405,650	161,333,900	1.21%	8.70%
Industrial	5,977,600	6,371,800	6.59%	0.34%
Residential	1,517,899,630	1,582,403,921	4.25%	85.28%
Timber Cutover	100,000	100,000	0.00%	0.01%
Developmental	3,809,400	0	-100.00%	0.00%
Personal	66,916,450	71,427,700	6.74%	3.85%
Total	1,788,063,280	1,855,436,821	3.77%	100.00%

County History of Increase/Decrease in Assessed Value

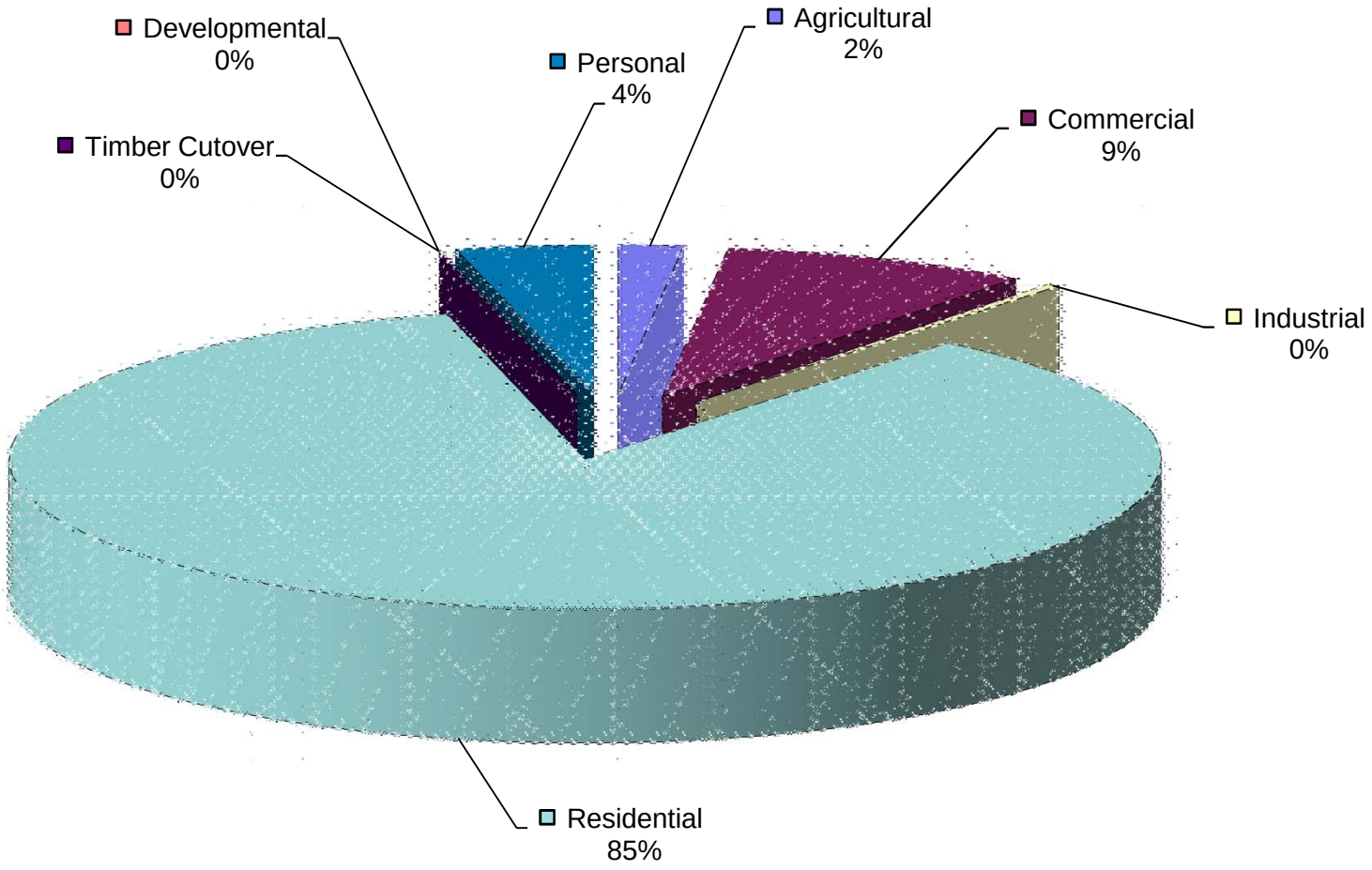


County History of Increase/Decrease in Taxable Value

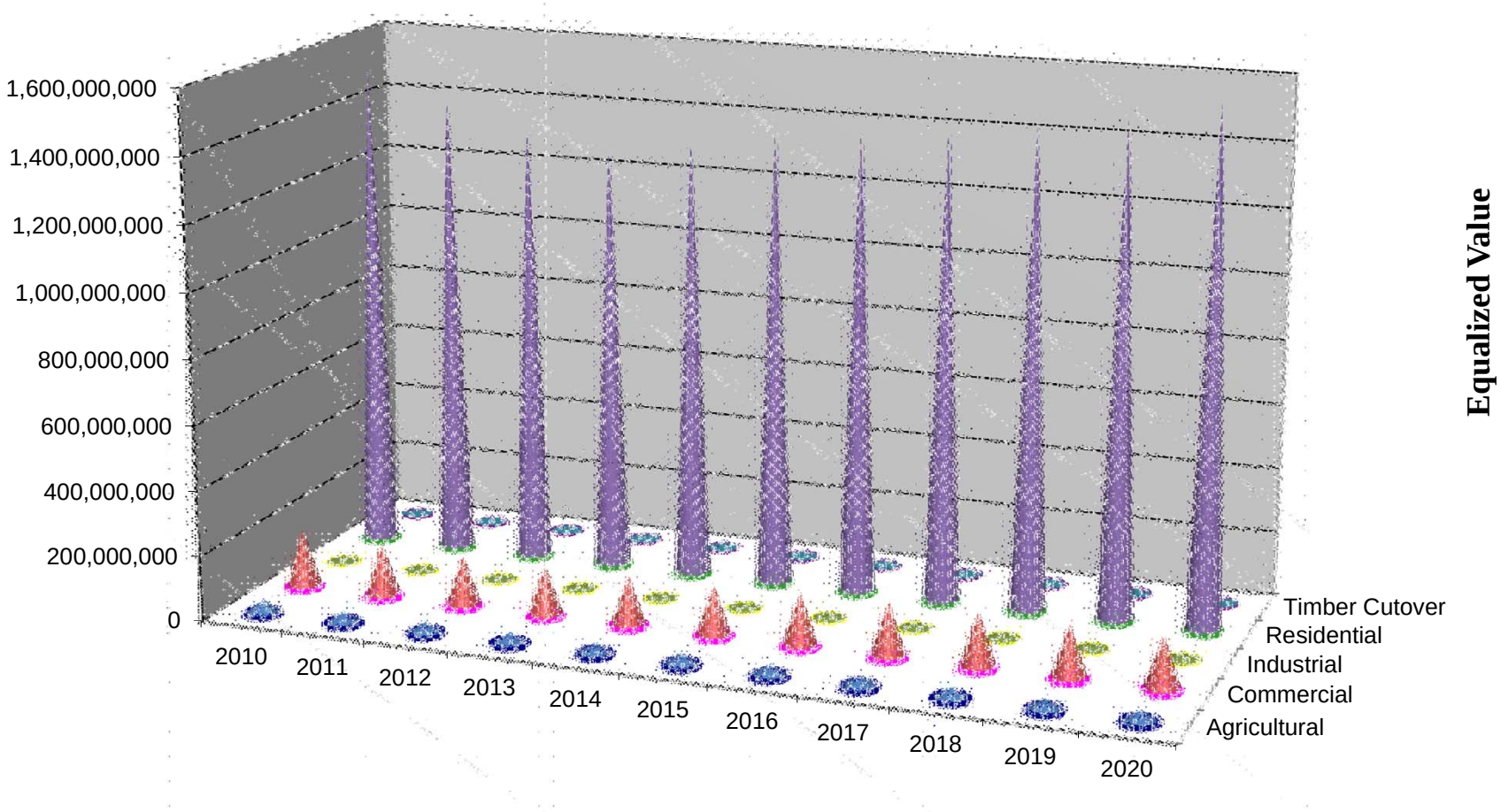



Number of Bank Foreclosures
159
122
106
71
62
68
51
28
24
22
0
20
40
60
80
100
120
140
160
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019

2020 Equalized Value $1,855,436,821

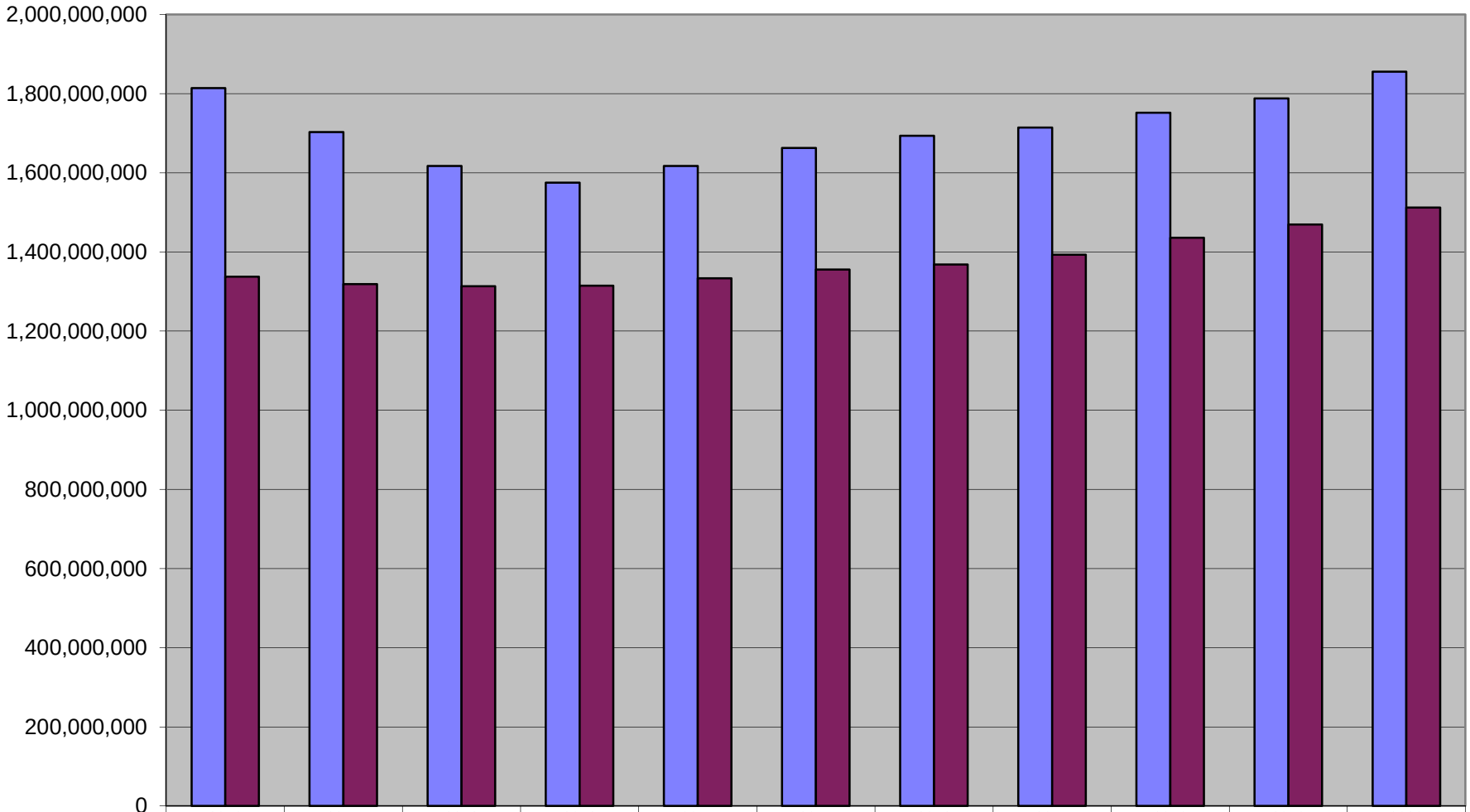


Value Trend by Class



Assessed and Taxable Values

SEV vs Taxable Value



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
S.E.V.	1,813,632,355	1,703,047,845	1,617,349,666	1,574,788,729	1,617,507,565	1,662,617,223	1,693,420,647	1,714,559,890	1,751,614,299	1,788,063,280	1,855,436,821
TAXABLE	1,337,677,622	1,318,716,175	1,313,100,291	1,314,817,250	1,333,478,351	1,355,502,053	1,368,313,230	1,392,703,583	1,435,522,427	1,468,966,599	1,512,366,532

Equalized Value by Unit
2020
Cheboygan County

UNIT	*2020 Board of Review Value*			*2020 County Equalized Value*		
	Real	**Personal**	**Total**	**Real**	**Personal**	**Total**
ALOHA	77,054,100	1,191,100	78,245,200	77,054,100	1,191,100	78,245,200
BEAUGRAND	53,339,600	2,295,200	55,634,800	53,339,600	2,295,200	55,634,800
BENTON	180,560,100	3,628,500	184,188,600	180,560,100	3,628,500	184,188,600
BURT	179,503,600	4,249,750	183,753,350	179,503,600	4,249,750	183,753,350
ELLIS	29,001,400	8,413,950	37,415,350	29,001,400	8,413,950	37,415,350
FOREST	31,710,900	2,104,150	33,815,050	31,710,900	2,104,150	33,815,050
GRANT	69,041,250	559,800	69,601,050	69,041,250	559,800	69,601,050
HEBRON	16,633,000	3,433,050	20,066,050	16,633,000	3,433,050	20,066,050
INVERNESS	157,381,300	8,402,700	165,784,000	157,381,300	8,402,700	165,784,000
KOEHLER	87,514,500	2,733,600	90,248,100	87,514,500	2,733,600	90,248,100
MACKINAW	91,450,000	5,794,250	97,244,250	91,450,000	5,794,250	97,244,250
MENTOR	37,311,200	1,072,250	38,383,450	37,311,200	1,072,250	38,383,450
MULLETT	155,613,421	2,046,700	157,660,121	155,613,421	2,046,700	157,660,121
MUNRO	76,965,000	1,741,650	78,706,650	76,965,000	1,741,650	78,706,650
NUNDA	52,646,500	5,315,650	57,962,150	52,646,500	5,315,650	57,962,150
TUSCARORA	302,848,150	7,824,650	310,672,800	302,848,150	7,824,650	310,672,800
WALKER	8,670,200	320,850	8,991,050	8,670,200	320,850	8,991,050
WAVERLY	33,218,400	1,407,400	34,625,800	33,218,400	1,407,400	34,625,800
WILMOT	27,482,100	1,637,750	29,119,850	27,482,100	1,637,750	29,119,850
CHEBOYGAN	116,064,400	7,254,750	123,319,150	116,064,400	7,254,750	123,319,150
TOTAL	**1,784,009,121**	**71,427,700**	**1,855,436,821**	**1,784,009,121**	**71,427,700**	**1,855,436,821**

Equalized Values Ascending Order
2020
Cheboygan County

UNIT	*2020 County Equalized Value*			*% County Total*
	Real	**Personal**	**Total**	
WALKER	8,670,200	320,850	8,991,050	0.48%
HEBRON	16,633,000	3,433,050	20,066,050	1.08%
WILMOT	27,482,100	1,637,750	29,119,850	1.57%
FOREST	31,710,900	2,104,150	33,815,050	1.82%
WAVERLY	33,218,400	1,407,400	34,625,800	1.87%
ELLIS	29,001,400	8,413,950	37,415,350	2.02%
MENTOR	37,311,200	1,072,250	38,383,450	2.07%
BEAUGRAND	53,339,600	2,295,200	55,634,800	3.00%
NUNDA	52,646,500	5,315,650	57,962,150	3.12%
GRANT	69,041,250	559,800	69,601,050	3.75%
ALOHA	77,054,100	1,191,100	78,245,200	4.22%
MUNRO	76,965,000	1,741,650	78,706,650	4.24%
KOEHLER	87,514,500	2,733,600	90,248,100	4.86%
MACKINAW	91,450,000	5,794,250	97,244,250	5.24%
CHEBOYGAN	116,064,400	7,254,750	123,319,150	6.65%
MULLETT	155,613,421	2,046,700	157,660,121	8.50%
INVERNESS	157,381,300	8,402,700	165,784,000	8.94%
BURT	179,503,600	4,249,750	183,753,350	9.90%
BENTON	180,560,100	3,628,500	184,188,600	9.93%
TUSCARORA	302,848,150	7,824,650	310,672,800	16.74%
TOTAL	**1,784,009,121**	**71,427,700**	**1,855,436,821**	**100.00%**

2020 RATIOS AND FACTORS

	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ALOHA	49.88	1.0000	49.98	1.0000	49.21	1.0000	49.97	1.0000		
BEAUGRAND	49.50	1.0000	49.47	1.0000	49.88	1.0000	49.93	1.0000		
BENTON	49.95	1.0000	49.90	1.0000	49.92	1.0000	49.95	1.0000		
BURT	49.70	1.0000	49.80	1.0000			49.65	1.0000		
ELLIS	49.85	1.0000	49.45	1.0000	49.80	1.0000	49.98	1.0000		
FOREST	49.84	1.0000	49.69	1.0000	49.67	1.0000	49.98	1.0000		
GRANT	49.40	1.0000	49.34	1.0000			49.48	1.0000		
HEBRON	49.63	1.0000	49.75	1.0000	49.57	1.0000	49.72	1.0000		
INVERNESS	49.82	1.0000	49.88	1.0000	49.51	1.0000	49.67	1.0000		
KOEHLER	49.34	1.0000	49.96	1.0000	49.45	1.0000	49.61	1.0000		
MACKINAW			49.42	1.0000	49.28	1.0000	49.83	1.0000		
MENTOR	49.81	1.0000	49.92	1.0000			49.66	1.0000		
MULLETT	49.12	1.0000	49.92	1.0000			49.50	1.0000		
MUNRO	49.53	1.0000	49.33	1.0000	49.56	1.0000	49.92	1.0000	49.86	1.0000
NUNDA	49.45	1.0000	49.59	1.0000			49.91	1.0000		
TUSCARORA	49.46	1.0000	49.76	1.0000	49.92	1.0000	49.64	1.0000		
WALKER	49.95	1.0000	49.84	1.0000	49.27	1.0000	49.75	1.0000		
WAVERLY	49.76	1.0000	49.95	1.0000			49.93	1.0000		
WILMOT	49.91	1.0000	49.32	1.0000	49.78	1.0000	49.56	1.0000		
CHEBOYGAN			49.96	1.0000	49.69	1.0000	49.70	1.0000		

DEVELOPMENTAL		
	Ratio	Factor
WAVERLY		

NONE CLASSED

2020 AGRICULTURAL CLASS

	2020 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	2,134,600	NONE	49.88	2,134,600	2.54%	6.32%
BEAUGRAND	1,803,800	NONE	49.50	1,803,800	1.26%	5.34%
BENTON	3,559,200	NONE	49.95	3,559,200	5.08%	10.53%
BURT	852,900	NONE	49.70	852,900	2.05%	2.52%
ELLIS	567,600	NONE	49.85	567,600	-17.01%	1.68%
FOREST	2,018,500	NONE	49.84	2,018,500	10.11%	5.97%
GRANT	3,025,500	NONE	49.40	3,025,500	-2.07%	8.95%
HEBRON	1,956,400	NONE	49.63	1,956,400	1.03%	5.79%
INVERNESS	4,319,600	NONE	49.82	4,319,600	-3.25%	12.78%
KOEHLER	1,457,800	NONE	49.34	1,457,800	-4.16%	4.31%
MACKINAW	0	NONE		0	0.00%	0.00%
MENTOR	1,583,300	NONE	49.81	1,583,300	-4.09%	4.68%
MULLETT	920,000	NONE	49.12	920,000	5.23%	2.72%
MUNRO	4,462,700	NONE	49.53	4,462,700	-6.92%	13.20%
NUNDA	1,299,900	NONE	49.45	1,299,900	7.12%	3.85%
TUSCARORA	480,300	NONE	49.46	480,300	-0.85%	1.42%
WALKER	1,213,300	NONE	49.95	1,213,300	-3.23%	3.59%
WAVERLY	1,508,500	NONE	49.76	1,508,500	0.51%	4.46%
WILMOT	635,600	NONE	49.91	635,600	12.02%	1.88%
CHEBOYGAN	0	NONE		0	0.00%	0.00%
TOTAL	**33,799,500**			**33,799,500**	**-0.46%**	**100.00%**

2020 COMMERCIAL CLASS

	2020 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,517,900	NONE	49.98	1,517,900	-0.35%	0.94%
BEAUGRAND	1,928,700	NONE	49.47	1,928,700	4.17%	1.20%
BENTON	1,511,800	NONE	49.90	1,511,800	10.50%	0.94%
BURT	123,400	NONE	49.80	123,400	-1.44%	0.08%
ELLIS	1,212,900	NONE	49.45	1,212,900	2.09%	0.75%
FOREST	1,757,200	NONE	49.69	1,757,200	-0.24%	1.09%
GRANT	647,300	NONE	49.34	647,300	-13.29%	0.40%
HEBRON	603,700	NONE	49.75	603,700	0.25%	0.37%
INVERNESS	17,816,300	NONE	49.88	17,816,300	-2.56%	11.04%
KOEHLER	1,078,000	NONE	49.96	1,078,000	-0.52%	0.67%
MACKINAW	53,984,500	NONE	49.42	53,984,500	-3.20%	33.46%
MENTOR	745,200	NONE	49.92	745,200	0.04%	0.46%
MULLETT	1,243,500	NONE	49.92	1,243,500	-3.54%	0.77%
MUNRO	1,054,200	NONE	49.33	1,054,200	-6.43%	0.65%
NUNDA	1,768,700	NONE	49.59	1,768,700	-0.79%	1.10%
TUSCARORA	28,303,200	NONE	49.76	28,303,200	5.34%	17.54%
WALKER	21,700	NONE	49.84	21,700	-26.44%	0.01%
WAVERLY	4,344,700	NONE	49.95	4,344,700	555.90%	2.69%
WILMOT	417,200	NONE	49.32	417,200	0.99%	0.26%
CHEBOYGAN	41,253,800	NONE	49.96	41,253,800	-2.21%	25.57%
TOTAL	**161,333,900**			**161,333,900**	**1.21%**	**100.00%**

2020 INDUSTRIAL CLASS

	2020 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	9,400	NONE	49.21	9,400	-2.08%	0.15%
BEAUGRAND	25,100	NONE	49.88	25,100	0.40%	0.39%
BENTON	163,300	NONE	49.92	163,300	-0.91%	2.56%
BURT	NONE CLASSED					
ELLIS	305,000	NONE	49.80	305,000	-3.14%	4.79%
FOREST	342,300	NONE	49.67	342,300	-0.67%	5.37%
GRANT	NONE CLASSED					
HEBRON	80,400	NONE	49.57	80,400	-2.55%	1.26%
INVERNESS	81,500	NONE	49.51	81,500	-8.01%	1.28%
KOEHLER	791,000	NONE	49.45	791,000	0.47%	12.41%
MACKINAW	25,200	NONE	49.28	25,200	-0.79%	0.40%
MENTOR	NONE CLASSED					
MULLETT	NONE CLASSED					
MUNRO	86,100	NONE	49.56	86,100	-2.05%	1.35%
NUNDA	NONE CLASSED					
TUSCARORA	313,300	NONE	49.92	313,300	-3.09%	4.92%
WALKER	345,700	NONE	49.27	345,700	3.10%	5.43%
WAVERLY	NONE CLASSED					
WILMOT	7,500	NONE	49.78	7,500	0.00%	0.12%
CHEBOYGAN	3,796,000	NONE	49.69	3,796,000	12.28%	59.58%
TOTAL	**6,371,800**			**6,371,800**	**6.59%**	**100.00%**

2020 RESIDENTIAL CLASS

	2020 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	73,392,200	NONE	49.97	73,392,200	2.68%	4.64%
BEAUGRAND	49,582,000	NONE	49.93	49,582,000	1.77%	3.13%
BENTON	175,325,800	NONE	49.95	175,325,800	4.13%	11.08%
BURT	178,527,300	NONE	49.65	178,527,300	5.87%	11.28%
ELLIS	26,915,900	NONE	49.98	26,915,900	5.75%	1.70%
FOREST	27,592,900	NONE	49.98	27,592,900	-1.83%	1.74%
GRANT	65,368,450	NONE	49.48	65,368,450	2.96%	4.13%
HEBRON	13,992,500	NONE	49.72	13,992,500	1.37%	0.88%
INVERNESS	135,163,900	NONE	49.67	135,163,900	3.02%	8.54%
KOEHLER	84,187,700	NONE	49.61	84,187,700	4.28%	5.32%
MACKINAW	37,440,300	NONE	49.83	37,440,300	2.14%	2.37%
MENTOR	34,982,700	NONE	49.66	34,982,700	3.61%	2.21%
MULLETT	153,449,921	NONE	49.50	153,449,921	5.40%	9.70%
MUNRO	71,262,000	NONE	49.92	71,262,000	6.11%	4.50%
NUNDA	49,577,900	NONE	49.91	49,577,900	6.87%	3.13%
TUSCARORA	273,751,350	NONE	49.64	273,751,350	4.14%	17.30%
WALKER	7,089,500	NONE	49.75	7,089,500	-0.47%	0.45%
WAVERLY	27,365,200	NONE	49.93	27,365,200	3.34%	1.73%
WILMOT	26,421,800	NONE	49.56	26,421,800	9.19%	1.67%
CHEBOYGAN	71,014,600	NONE	49.70	71,014,600	4.91%	4.49%
TOTAL	**1,582,403,921**			**1,582,403,921**	**4.25%**	**100.00%**

2020 TIMBER CUTOVER CLASS

	2020 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	100,000	NONE	49.86	100,000	-0.89%	100.00%
NUNDA	NONE CLASSED					
TUSCARORA	NONE CLASSED					
WALKER	NONE CLASSED					
WAVERLY	NONE CLASSED					
WILMOT	NONE CLASSED					
CHEBOYGAN	NONE CLASSED					
TOTAL	**100,000**			**100,000**	**-0.89%**	**100.00%**

2020 DEVELOPMENTAL CLASS

	2020 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	0	NONE	0.00	0	-100.00%	#DIV/0!
WILMOT	NONE CLASSED					
CHEBOYGAN	NONE CLASSED					
TOTAL	**0**			**0**	**-100.00%**	**#DIV/0!**

2020 PERSONAL PROPERTY

	2020 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,191,100	NONE	50.00	1,191,100	7.76%	1.67%
BEAUGRAND	2,295,200	NONE	50.00	2,295,200	32.56%	3.21%
BENTON	3,628,500	NONE	50.00	3,628,500	2.44%	5.08%
BURT	4,249,750	NONE	50.00	4,249,750	-3.00%	5.95%
ELLIS	8,413,950	NONE	50.00	8,413,950	-2.79%	11.78%
FOREST	2,104,150	NONE	50.00	2,104,150	8.85%	2.95%
GRANT	559,800	NONE	50.00	559,800	2.45%	0.78%
HEBRON	3,433,050	NONE	50.00	3,433,050	5.02%	4.81%
INVERNESS	8,402,700	NONE	50.00	8,402,700	2.35%	11.76%
KOEHLER	2,733,600	NONE	50.00	2,733,600	2.27%	3.83%
MACKINAW	5,794,250	NONE	50.00	5,794,250	30.80%	8.11%
MENTOR	1,072,250	NONE	50.00	1,072,250	6.20%	1.50%
MULLETT	2,046,700	NONE	50.00	2,046,700	21.93%	2.87%
MUNRO	1,741,650	NONE	50.00	1,741,650	5.70%	2.44%
NUNDA	5,315,650	NONE	50.00	5,315,650	45.74%	7.44%
TUSCARORA	7,824,650	NONE	50.00	7,824,650	5.20%	10.95%
WALKER	320,850	NONE	50.00	320,850	-10.21%	0.45%
WAVERLY	1,407,400	NONE	50.00	1,407,400	-4.15%	1.97%
WILMOT	1,637,750	NONE	50.00	1,637,750	0.17%	2.29%
CHEBOYGAN	7,254,750	NONE	50.00	7,254,750	-4.02%	10.16%
TOTAL	**71,427,700**			**71,427,700**	**6.74%**	**100.00%**

2020 PARCEL COUNT

	AG	COMM	IND	RES	T/C	DEV	PERS	UNIT TOTAL
ALOHA	30	10	2	1144			20	1206
BEAUGRAND	41	28	1	910			37	1017
BENTON	52	20	15	3351			67	3505
BURT	24	4		1269			26	1323
ELLIS	8	12	4	618			33	675
FOREST	34	13	2	911			20	980
GRANT	89	9		1378			21	1497
HEBRON	45	18	3	382			40	488
INVERNESS	94	147	6	1741			142	2130
KOEHLER	18	14	8	1419			26	1485
MACKINAW		235	2	574			195	1006
MENTOR	32	14		853			18	917
MULLETT	24	18		1798			41	1881
MUNRO	78	16	2	910	2		28	1036
NUNDA	39	42		2083			40	2204
TUSCARORA	13	285	3	3329			185	3815
WALKER	23	1	4	228			9	265
WAVERLY	37	18		564		0	21	640
WILMOT	12	12	2	639			24	689
CHEBOYGAN		350	40	2434			347	3171
TOTALS	**693**	**1266**	**94**	**26535**	**2**	**0**	**1340**	**29930**

Cheboygan County Equalization

Values by class and district

taxable values are tentative

CHEBOYGAN SCHOOL-16015	County Equalized Value =	783,293,750	Taxable Value=	635,926,706

BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
Aloha								
Assessed	2,134,600	1,517,900	9,400	73,392,200	0	0	1,191,100	78,245,200
Taxable	*1,339,923*	*991,206*	*6,589*	*60,556,386*	*0*	*0*	*1,191,100*	*64,085,204*
Beaugrand								
Assessed	1,803,800	1,928,700	25,100	49,582,000	0	0	2,295,200	55,634,800
Taxable	*1,381,671*	*1,865,242*	*24,973*	*42,126,589*	*0*	*0*	*2,295,200*	*47,693,675*
Benton								
Assessed	3,559,200	1,511,800	163,300	175,325,800	0	0	3,628,500	184,188,600
Taxable	*2,003,334*	*1,212,039*	*121,019*	*149,060,068*	*0*	*0*	*3,628,500*	*156,024,960*
Grant								
Assessed	3,025,500	647,300	0	65,368,450	0	0	559,800	69,601,050
Taxable	*1,942,270*	*549,753*	*0*	*49,141,357*	*0*	*0*	*559,800*	*52,193,180*
Hebron								
Assessed	1,596,100	513,100	0	4,435,200	0	0	325,900	6,870,300
Taxable	*1,217,667*	*462,894*	*0*	*3,705,628*	*0*	*0*	*324,449*	*5,710,638*
Inverness								
Assessed	4,319,600	17,816,300	81,500	135,163,900	0	0	8,402,700	165,784,000
Taxable	*3,197,318*	*15,523,657*	*48,847*	*96,207,154*	*0*	*0*	*8,402,700*	*123,379,676*
Mullett								
Assessed	770,200	25,000	0	38,928,200	0	0	702,600	40,426,000
Taxable	*479,529*	*25,000*	*0*	*31,536,585*	*0*	*0*	*702,600*	*32,743,714*
Munro								
Assessed	4,462,700	840,800	86,100	52,472,200	100,000	0	1,262,850	59,224,650
Taxable	*3,199,920*	*641,337*	*86,100*	*40,221,023*	*44,930*	*0*	*1,054,110*	*45,247,420*
City of Cheboygan								
Assessed	0	41,253,800	3,796,000	71,014,600	0	0	7,254,750	123,319,150
Taxable	*0*	*38,333,911*	*3,174,847*	*60,084,731*	*0*	*0*	*7,254,750*	*108,848,239*
Totals	**21,671,700**	**66,054,700**	**4,161,400**	**665,682,550**	**100,000**	**0**	**25,623,400**	**783,293,750**
	14,761,632	***59,605,039***	***3,462,375***	***532,639,521***	***44,930***	***0***	***25,413,209***	***635,926,706***

Cheboygan County Equalization

Values by Class and District

taxable values are tentative

INLAND LAKES SCHOOL-16050 | **County Equalized Value = 565,491,571** | **Taxable Value = 456,147,704**

BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	402,700	395,500	0	13,275,900	0	0	1,007,350	15,081,450
Taxable	*327,370*	*395,422*	*0*	*11,420,131*	*0*	*0*	*996,346*	*13,139,269*
KOEHLER								
Assessed	1,457,800	1,078,000	791,000	84,187,700	0	0	2,733,600	90,248,100
Taxable	*1,126,743*	*1,060,478*	*690,197*	*67,650,896*	*0*	*0*	*2,731,830*	*73,260,144*
MENTOR								
Assessed	467,100	389,800	0	21,994,300	0	0	412,850	23,264,050
Taxable	*436,752*	*387,276*	*0*	*18,226,396*	*0*	*0*	*412,850*	*19,463,274*
MULLETT								
Assessed	149,800	1,218,500	0	114,521,721	0	0	1,344,100	117,234,121
Taxable	*87,083*	*1,106,063*	*0*	*91,000,405*	*0*	*0*	*1,344,100*	*93,537,651*
TUSCARORA								
Assessed	480,300	28,303,200	313,300	273,751,350	0	0	7,824,650	310,672,800
Taxable	*312,938*	*22,261,634*	*287,967*	*217,988,713*	*0*	*0*	*7,824,650*	*248,675,902*
WALKER								
Assessed	1,213,300	21,700	345,700	7,089,500	0	0	320,850	8,991,050
Taxable	*975,217*	*17,572*	*311,699*	*6,446,126*	*0*	*0*	*320,850*	*8,071,464*
Totals	**4,171,000**	**31,406,700**	**1,450,000**	**514,820,471**	**0**	**0**	**13,643,400**	**565,491,571**
	3,266,103	**25,228,445**	**1,289,863**	**412,732,667**	**0**	**0**	**13,630,626**	**456,147,704**

Cheboygan County Equalization

Values by Class and District

taxable values are tentative

WOLVERINE SCHOOL-16100 | **County Equalized Value = 123,971,250** | **Taxable Value = 106,824,620**

BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	164,900	817,400	305,000	13,640,000	0	0	7,406,600	22,333,900
Taxable	*164,900*	*783,830*	*290,894*	*11,929,315*	*0*	*0*	*7,406,600*	*20,575,539*
MENTOR								
Assessed	1,116,200	355,400	0	12,988,400	0	0	659,400	15,119,400
Taxable	*925,673*	*355,213*	*0*	*11,080,205*	*0*	*0*	*659,400*	*13,020,491*
NUNDA								
Assessed	1,299,900	1,768,700	0	49,577,900	0	0	5,315,650	57,962,150
Taxable	*1,066,584*	*1,617,326*	*0*	*40,047,080*	*0*	*0*	*5,315,650*	*48,046,640*
WILMOT								
Assessed	635,600	417,200	7,500	25,875,300	0	0	1,620,200	28,555,800
Taxable	*539,185*	*391,741*	*6,053*	*22,624,771*	*0*	*0*	*1,620,200*	*25,181,950*
Totals	**3,216,600**	**3,358,700**	**312,500**	**102,081,600**	**0**	**0**	**15,001,850**	**123,971,250**
	2,696,342	**3,148,110**	**296,947**	**85,681,371**	**0**	**0**	**15,001,850**	**106,824,620**

Cheboygan County Equalization

Values by Class and District

taxable values are tentative

MACKINAW CITY SCHOOL-16070 | **County Equalized Value = 101,464,150** | **Taxable Value = 87,456,386**

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
HEBRON								
Assessed	155,800	53,100	80,400	3,822,500	0	0	108,100	4,219,900
Taxable	*153,110*	*12,770*	*51,775*	*3,193,076*	*0*	*0*	*107,394*	*3,518,125*
MACKINAW								
Assessed	0	53,984,500	25,200	37,440,300	0	0	5,794,250	97,244,250
Taxable	*0*	*49,365,508*	*24,469*	*28,754,034*	*0*	*0*	*5,794,250*	*83,938,261*
Totals	**155,800**	**54,037,600**	**105,600**	**41,262,800**	**0**	**0**	**5,902,350**	**101,464,150**
	153,110	**49,378,278**	**76,244**	**31,947,110**	**0**	**0**	**5,901,644**	**87,456,386**

PELLSTON SCHOOL-24040 | **County Equalized Value = 212,211,200** | **Taxable Value = 166,531,952**

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
BURT								
Assessed	852,900	123,400	0	178,527,300	0	0	4,249,750	183,753,350
Taxable	*564,945*	*106,226*	*0*	*138,886,555*	*0*	*0*	*4,195,653*	*143,753,379*
HEBRON								
Assessed	204,500	37,500	0	5,734,800	0	0	2,999,050	8,975,850
Taxable	*138,646*	*37,500*	*0*	*4,127,742*	*0*	*0*	*2,999,050*	*7,302,938*
MUNRO								
Assessed	0	213,400	0	18,789,800	0	0	478,800	19,482,000
Taxable	*0*	*213,400*	*0*	*14,783,435*	*0*	*0*	*478,800*	*15,475,635*
Totals	**1,057,400**	**374,300**	**0**	**203,051,900**	**0**	**0**	**7,727,600**	**212,211,200**
	703,591	**357,126**	**0**	**157,797,732**	**0**	**0**	**7,673,503**	**166,531,952**

Cheboygan County Equalization

Values by Class and District

taxable values are tentative

ONAWAY SCHOOL-71050 County Equalized Value = 68,440,850 Taxable Value = 58,945,668

BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
FOREST								
Assessed	2,018,500	1,757,200	342,300	27,592,900	0	0	2,104,150	33,815,050
Taxable	*1,408,463*	*1,740,566*	*342,300*	*24,688,881*	*0*	*0*	*1,879,053*	*30,059,263*
WAVERLY								
Assessed	1,508,500	4,344,700	0	27,365,200	0	0	1,407,400	34,625,800
Taxable	*1,145,016*	*4,025,568*	*0*	*22,308,421*	*0*	*0*	*1,407,400*	*28,886,405*
Totals	**3,527,000**	**6,101,900**	**342,300**	**54,958,100**	**0**	**0**	**3,511,550**	**68,440,850**
	2,553,479	**5,766,134**	**342,300**	**46,997,302**	**0**	**0**	**3,286,453**	**58,945,668**

VANDERBILT SCHOOL-69040 County Equalized Value = 564,050 Taxable Value = 533,496

BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
WILMOT								
Assessed	**0**	**0**	**0**	**546,500**	**0**	**0**	**17,550**	**564,050**
Taxable	***0***	***0***	***0***	***515,946***	***0***	***0***	***17,550***	***533,496***

Cheboygan County Equalization

Values by Class and District

taxable values are tentative

COPISD	County Equalized Value =	1,643,225,621	Taxable Value =	1,345,834,580

BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
COPISD								
Assessed	32,742,100	160,959,600	6,371,800	1,379,352,021	100,000	0	63,700,100	1,643,225,621
Taxable	23,430,666	143,126,006	5,467,729	1,110,513,917	44,930	0	63,251,332	*1,345,834,580*

CHAR-EMM ISD	County Equalized Value =	212,211,200	Taxable Value =	166,531,952

BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
CHAR-EMM ISD								
Assessed	1,057,400	374,300	0	203,051,900	0	0	7,727,600	212,211,200
Taxable	703,591	357,126	0	157,797,732	0	0	7,673,503	*166,531,952*