



Cheboygan County

Board of Commissioners' Meeting

April 26th 2016

Title: 2016 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 2016 Equalization report as presented.

Prepared by: Janice B. Eaton

Department: Equalization

2016 EQUALIZATION REPORT



Submitted to
Cheboygan County Board of Commissioners

Prepared By:

Equalization Department
Janice B. Eaton, Director
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April 26, 2016

Cheboygan County Board of Commissioners,

I hereby submit the 2016 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 2016.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
\$1,633,698,447	\$59,722,200	\$1,693,420,647

This represents a **1.85%** increase in equalized overall compared to the 2015 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2016.

Respectfully,

Janice B. Eaton

Janice B. 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>Joseph Lavender</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>Joseph Lavender</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>

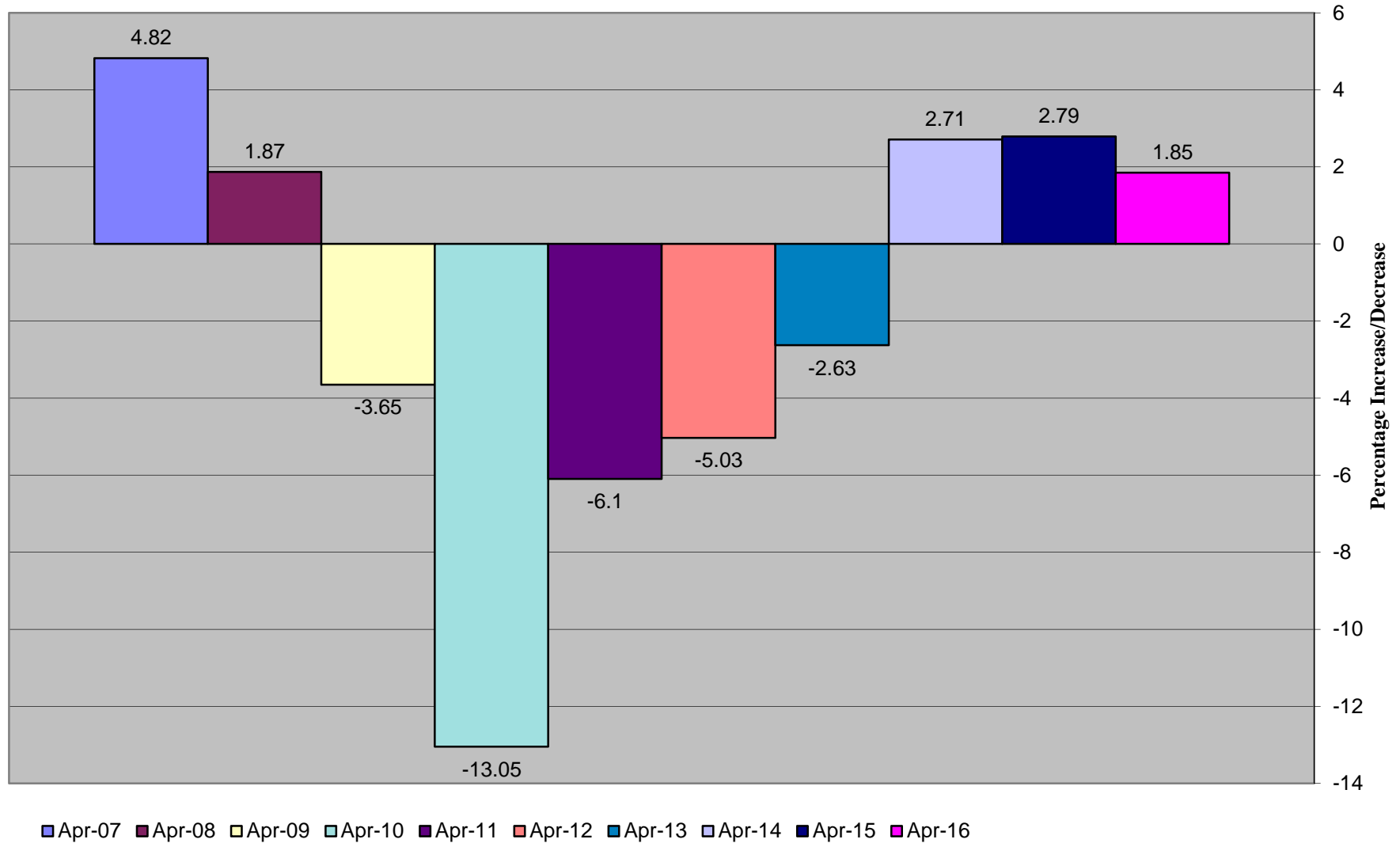
**DETERMINATION OF VARIANCE BETWEEN
2016 COUNTY EQUALIZED VALUES
AND 2015 STATE EQUALIZED VALUES**

	2015	2016	Variance	Percent of County Total
Real Property	1,602,975,273	1,633,698,447	1.92%	96.47%
Personal Property	59,641,950	59,722,200	0.13%	3.53%
Total County	1,662,617,223	1,693,420,647	1.85%	100.00%

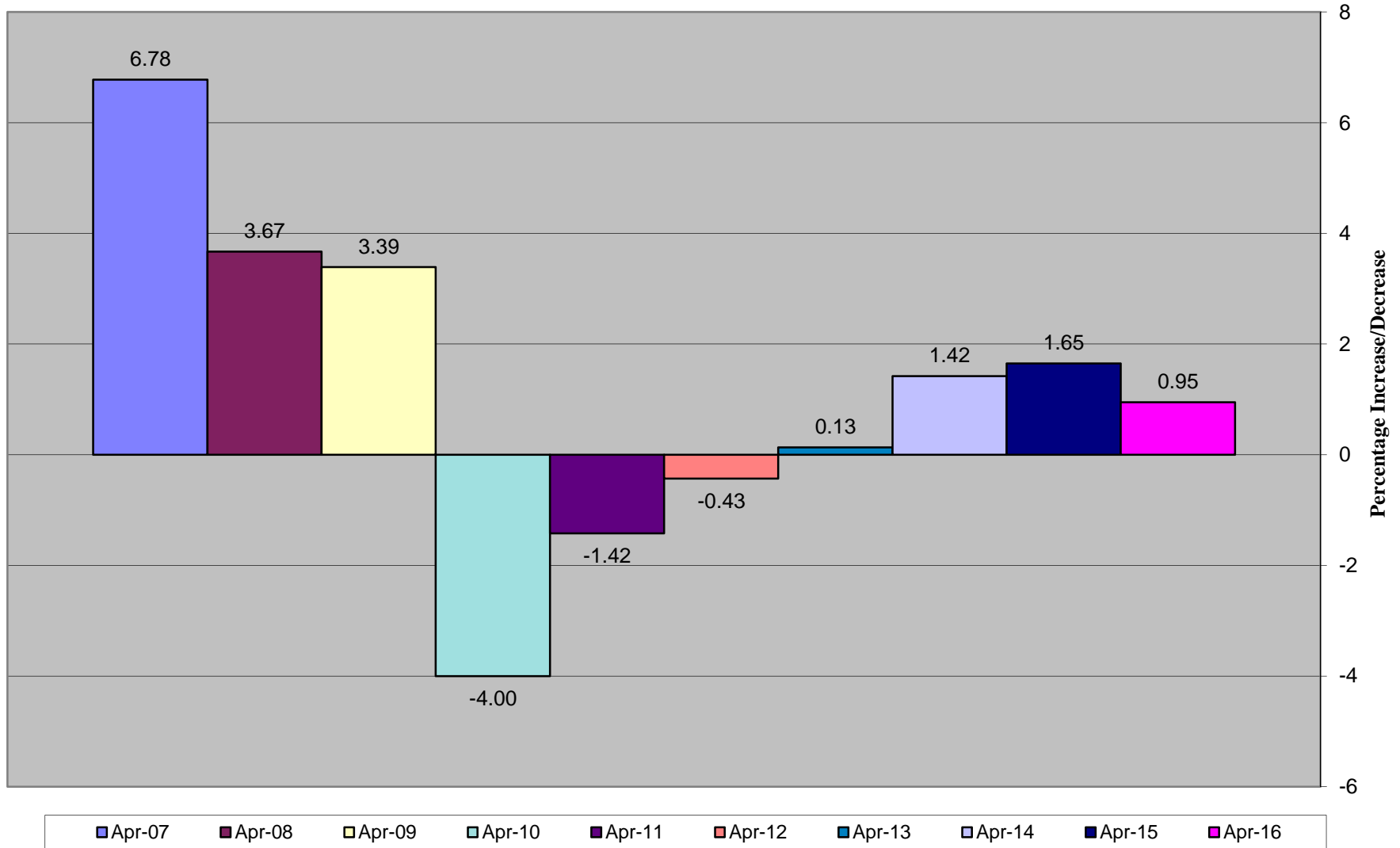
**DETERMINATION OF VARIANCE
BY CLASSIFICATION BETWEEN
2016 COUNTY EQUALIZED VALUES
AND 2015 STATE EQUALIZED VALUES**

	2015	2016	Variance	Percent of County Total
Agricultural	34,631,800	34,841,600	0.61%	2.06%
Commercial	152,034,792	160,593,750	5.63%	9.48%
Industrial	6,041,000	6,204,600	2.71%	0.37%
Residential	1,406,732,781	1,428,462,397	1.54%	84.35%
Timber Cutover	101,700	101,700	0.00%	0.01%
Developmental	3,433,200	3,494,400	1.78%	0.21%
Personal	59,641,950	59,722,200	0.13%	3.53%
Total	1,662,617,223	1,693,420,647	1.85%	100.00%

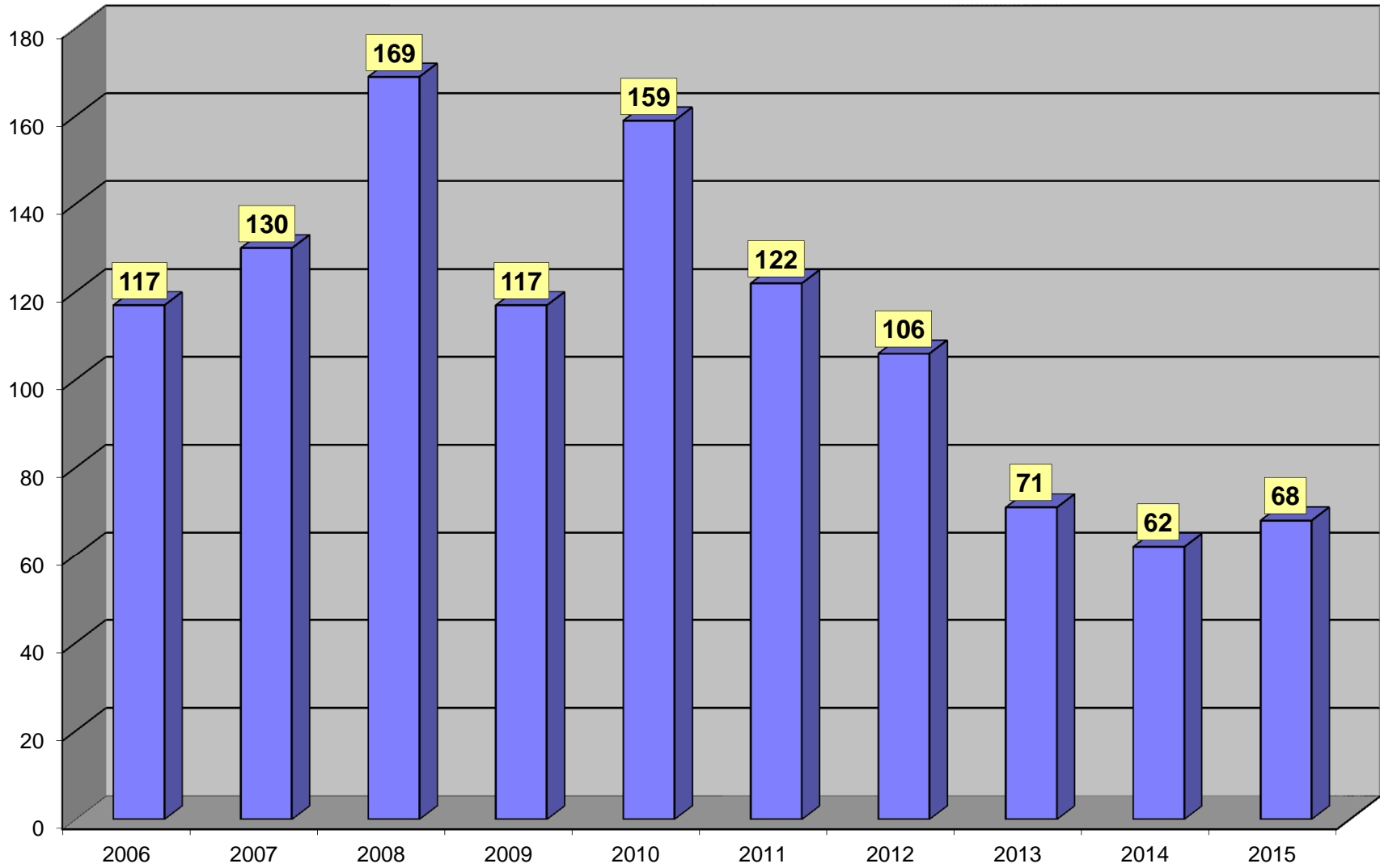
County History of Increase/Decrease in Assessed Value



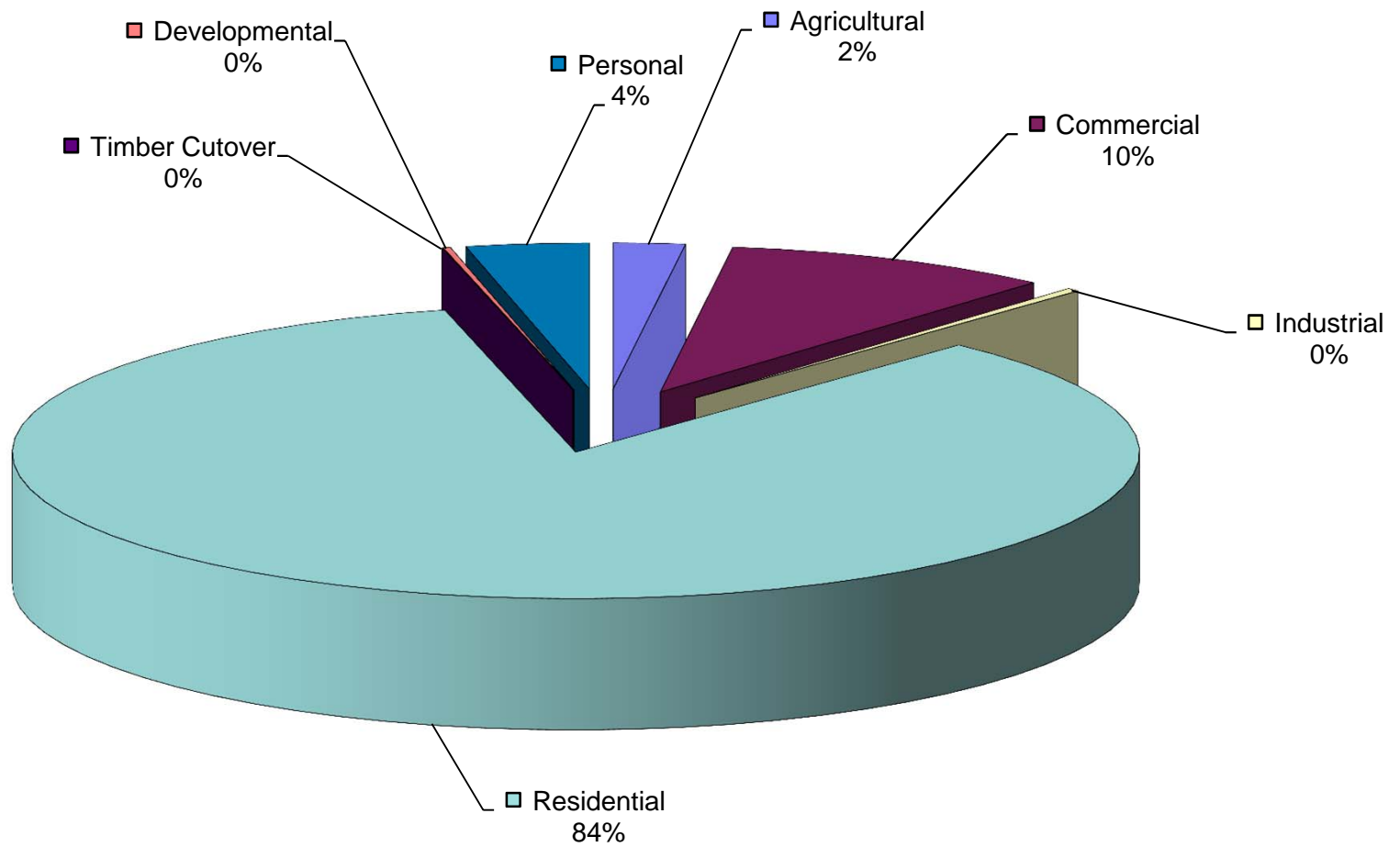
County History of Increase/Decrease in Taxable Value



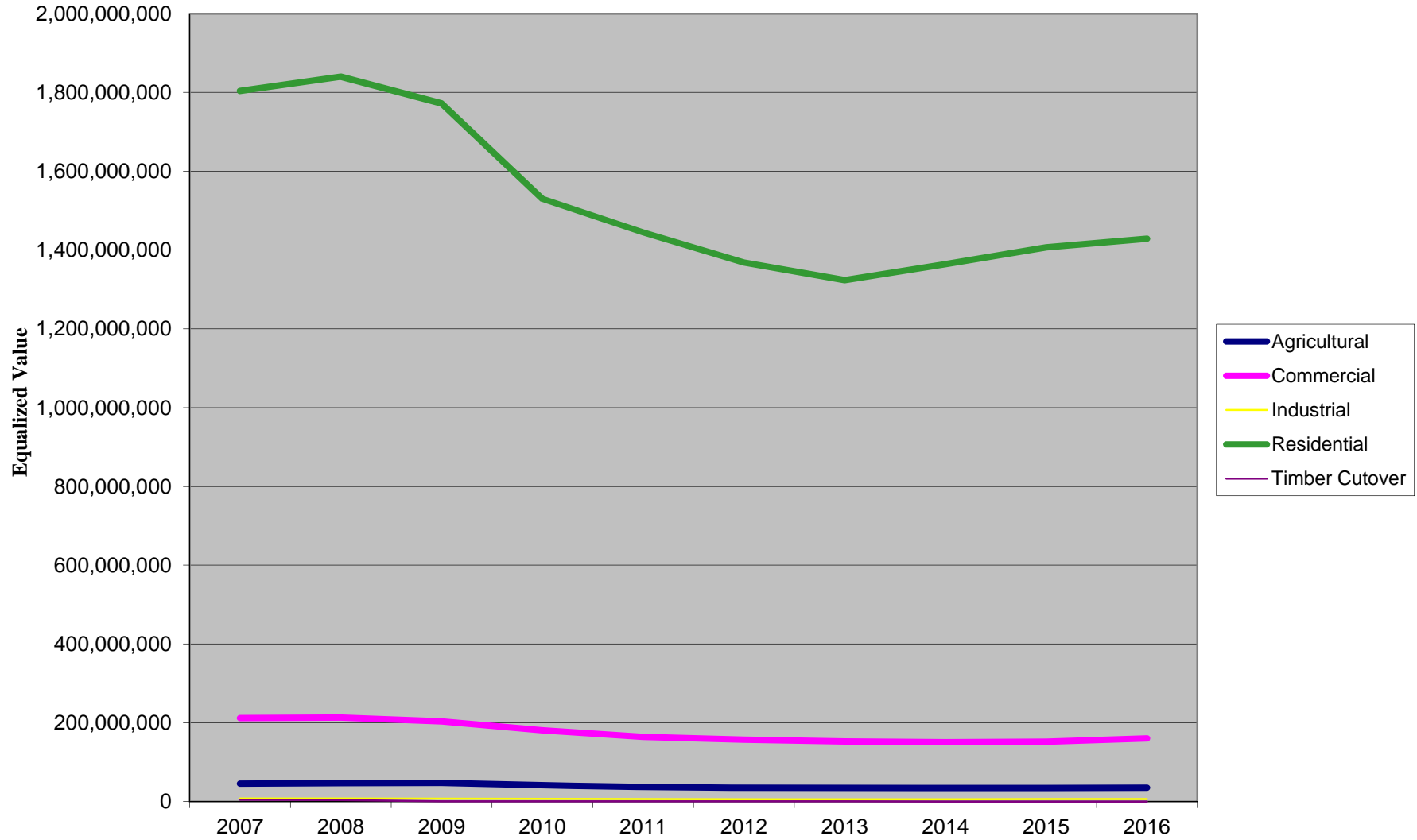
Number of Bank Foreclosures



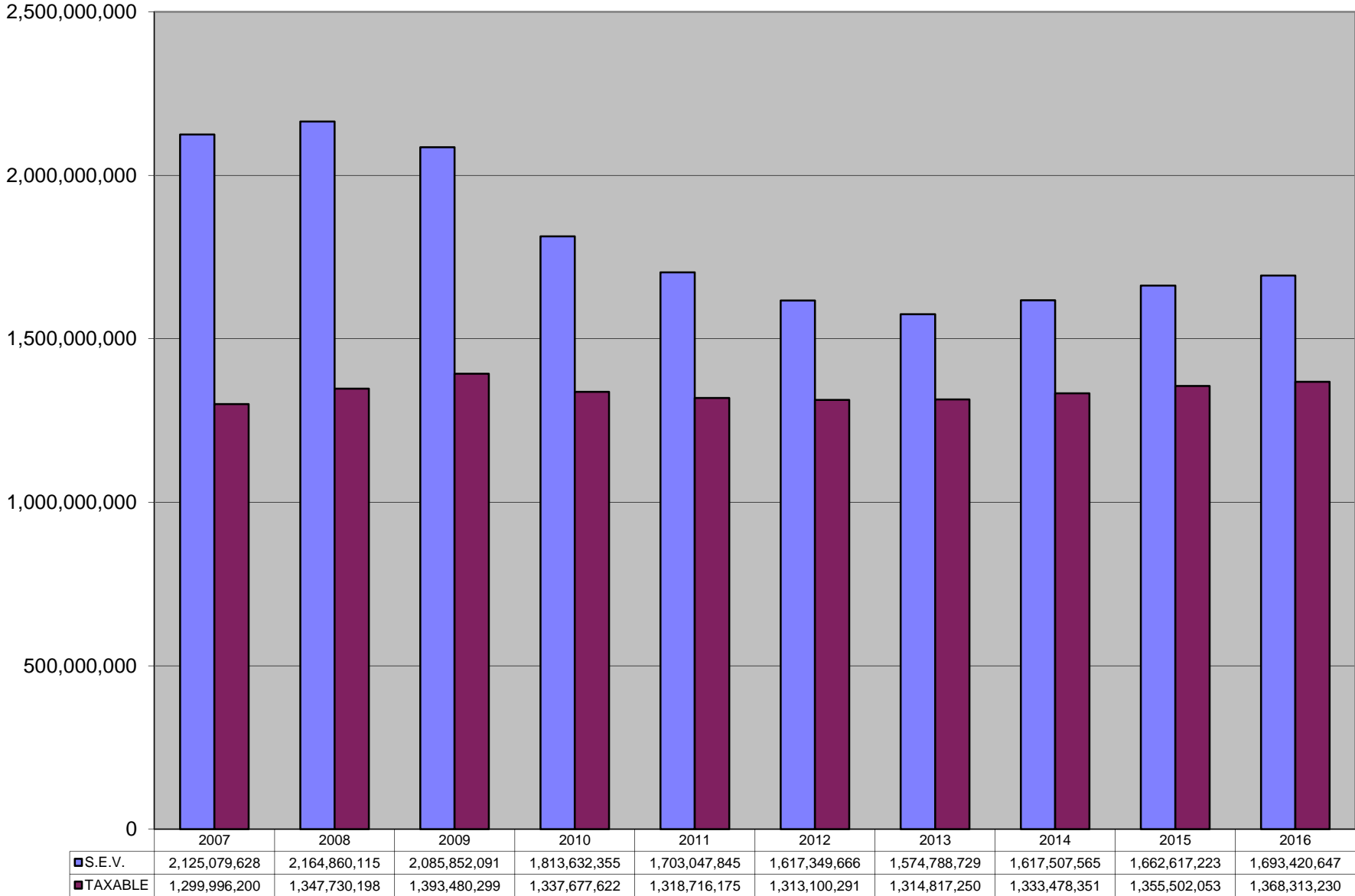
2016 Equalized Values \$1,693,420,647



Value Trend by Class



Assessed and Taxable Values



**Equalized Value by Unit
2016
Cheboygan County**

<i>UNIT</i>	<i>2016 Board of Review Value</i>			<i>2016 County Equalized Value</i>		
	Real	Personal	Total	Real	Personal	Total
ALOHA	75,715,200	1,063,250	76,778,450	75,715,200	1,063,250	76,778,450
BEAUGRAND	52,137,752	1,000,900	53,138,652	52,137,752	1,000,900	53,138,652
BENTON	168,467,000	3,486,650	171,953,650	168,467,000	3,486,650	171,953,650
BURT	150,682,900	2,621,350	153,304,250	150,682,900	2,621,350	153,304,250
ELLIS	25,175,000	10,374,950	35,549,950	25,175,000	10,374,950	35,549,950
FOREST	31,674,400	1,926,450	33,600,850	31,674,400	1,926,450	33,600,850
GRANT	64,650,700	629,700	65,280,400	64,650,700	629,700	65,280,400
HEBRON	16,313,000	1,681,350	17,994,350	16,313,000	1,681,350	17,994,350
INVERNESS	140,055,400	7,404,950	147,460,350	140,055,400	7,404,950	147,460,350
KOEHLER	73,846,400	2,293,850	76,140,250	73,846,400	2,293,850	76,140,250
MACKINAW	95,549,400	4,528,750	100,078,150	95,549,400	4,528,750	100,078,150
MENTOR	32,789,200	734,900	33,524,100	32,789,200	734,900	33,524,100
MULLETT	138,805,000	1,477,150	140,282,150	138,805,000	1,477,150	140,282,150
MUNRO	70,069,300	1,183,500	71,252,800	70,069,300	1,183,500	71,252,800
NUNDA	45,819,600	3,307,800	49,127,400	45,819,600	3,307,800	49,127,400
TUSCARORA	279,099,295	6,117,700	285,216,995	279,099,295	6,117,700	285,216,995
WALKER	8,442,000	327,550	8,769,550	8,442,000	327,550	8,769,550
WAVERLY	33,577,000	937,700	34,514,700	33,577,000	937,700	34,514,700
WILMOT	23,367,400	1,456,750	24,824,150	23,367,400	1,456,750	24,824,150
CHEBOYGAN	107,462,500	7,167,000	114,629,500	107,462,500	7,167,000	114,629,500
TOTAL	1,633,698,447	59,722,200	1,693,420,647	1,633,698,447	59,722,200	1,693,420,647

**Equalized Values Ascending Order
2016
Cheboygan County**

<i>UNIT</i>	<i>2016 County Equalized Value</i>			<i>% County Total</i>
	Real	Personal	Total	
WALKER	8,442,000	327,550	8,769,550	0.52%
HEBRON	16,313,000	1,681,350	17,994,350	1.06%
WILMOT	23,367,400	1,456,750	24,824,150	1.47%
MENTOR	32,789,200	734,900	33,524,100	1.98%
FOREST	31,674,400	1,926,450	33,600,850	1.98%
WAVERLY	33,577,000	937,700	34,514,700	2.04%
ELLIS	25,175,000	10,374,950	35,549,950	2.10%
NUNDA	45,819,600	3,307,800	49,127,400	2.90%
BEAUGRAND	52,137,752	1,000,900	53,138,652	3.14%
GRANT	64,650,700	629,700	65,280,400	3.85%
MUNRO	70,069,300	1,183,500	71,252,800	4.21%
KOEHLER	73,846,400	2,293,850	76,140,250	4.50%
ALOHA	75,715,200	1,063,250	76,778,450	4.53%
MACKINAW	95,549,400	4,528,750	100,078,150	5.91%
CHEBOYGAN	107,462,500	7,167,000	114,629,500	6.77%
MULLETT	138,805,000	1,477,150	140,282,150	8.28%
INVERNESS	140,055,400	7,404,950	147,460,350	8.71%
BURT	150,682,900	2,621,350	153,304,250	9.05%
BENTON	168,467,000	3,486,650	171,953,650	10.15%
TUSCARORA	279,099,295	6,117,700	285,216,995	16.84%
TOTAL	1,633,698,447	59,722,200	1,693,420,647	100.00%

2016 RATIOS AND FACTORS

	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ALOHA	49.92	1.0000	49.89	1.0000	49.67	1.0000	49.47	1.0000		
BEAUGRAND	49.59	1.0000	49.97	1.0000	49.59	1.0000	49.53	1.0000		
BENTON	49.84	1.0000	49.95	1.0000	49.69	1.0000	49.57	1.0000		
BURT	49.73	1.0000	49.46	1.0000			49.60	1.0000		
ELLIS	49.88	1.0000	49.20	1.0000	49.98	1.0000	49.95	1.0000		
FOREST	49.23	1.0000	49.44	1.0000	49.22	1.0000	49.71	1.0000		
GRANT	49.80	1.0000	49.75	1.0000			49.79	1.0000		
HEBRON	49.72	1.0000	49.60	1.0000	50.00	1.0000	49.63	1.0000		
INVERNESS	49.20	1.0000	49.21	1.0000	49.47	1.0000	49.78	1.0000		
KOEHLER	49.76	1.0000	49.13	1.0000	49.92	1.0000	49.69	1.0000		
MACKINAW			49.36	1.0000	49.64	1.0000	49.27	1.0000		
MENTOR	49.82	1.0000	49.35	1.0000			49.45	1.0000		
MULLETT	49.51	1.0000	49.90	1.0000			49.42	1.0000		
MUNRO	49.84	1.0000	49.16	1.0000	49.91	1.0000	49.86	1.0000	49.24	1.0000
NUNDA	49.21	1.0000	49.65	1.0000			49.91	1.0000		
TUSCARORA	49.84	1.0000	49.30	1.0000	49.34	1.0000	49.63	1.0000		
WALKER	49.76	1.0000	49.85	1.0000	49.75	1.0000	49.98	1.0000		
WAVERLY	49.64	1.0000	49.86	1.0000	49.56	1.0000	49.79	1.0000		
WILMOT	49.17	1.0000	49.29	1.0000	49.39	1.0000	49.54	1.0000		
CHEBOYGAN			49.86	1.0000	49.76	1.0000	49.73	1.0000		

DEVELOPMENTAL		
	Ratio	Factor
WAVERLY	49.88	1.0000

2016 AGRICULTURAL CLASS

	2016 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	2,088,300	NONE	49.92	2,088,300	5.31%	5.99%
BEAUGRAND	1,769,100	NONE	49.59	1,769,100	3.49%	5.08%
BENTON	3,578,200	NONE	49.84	3,578,200	2.46%	10.27%
BURT	843,000	NONE	49.73	843,000	1.77%	2.42%
ELLIS	997,600	NONE	49.88	997,600	0.21%	2.86%
FOREST	1,889,300	NONE	49.23	1,889,300	-1.14%	5.42%
GRANT	3,159,600	NONE	49.80	3,159,600	-3.45%	9.07%
HEBRON	1,950,200	NONE	49.72	1,950,200	7.12%	5.60%
INVERNESS	4,462,000	NONE	49.20	4,462,000	5.32%	12.81%
KOEHLER	1,476,100	NONE	49.76	1,476,100	5.38%	4.24%
MACKINAW	0	NONE		0	0.00%	0.00%
MENTOR	1,689,300	NONE	49.82	1,689,300	-8.00%	4.85%
MULLETT	747,200	NONE	49.51	747,200	1.29%	2.14%
MUNRO	4,681,500	NONE	49.84	4,681,500	-2.04%	13.44%
NUNDA	1,126,200	NONE	49.21	1,126,200	2.41%	3.23%
TUSCARORA	669,700	NONE	49.84	669,700	-8.79%	1.92%
WALKER	1,455,200	NONE	49.76	1,455,200	-4.27%	4.18%
WAVERLY	1,737,000	NONE	49.64	1,737,000	-1.19%	4.99%
WILMOT	522,100	NONE	49.17	522,100	1.03%	1.50%
CHEBOYGAN	0	NONE		0	0.00%	0.00%
TOTAL	34,841,600			34,841,600	0.61%	100.00%

2016 COMMERCIAL CLASS

	2016 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,722,400	NONE	49.89	1,722,400	7.70%	1.07%
BEAUGRAND	2,086,400	NONE	49.97	2,086,400	6.68%	1.30%
BENTON	1,236,200	NONE	49.95	1,236,200	2.02%	0.77%
BURT	152,900	NONE	49.46	152,900	10.16%	0.10%
ELLIS	1,246,800	NONE	49.20	1,246,800	2.70%	0.78%
FOREST	1,742,900	NONE	49.44	1,742,900	-3.27%	1.09%
GRANT	752,500	NONE	49.75	752,500	0.15%	0.47%
HEBRON	593,100	NONE	49.60	593,100	-1.80%	0.37%
INVERNESS	16,282,200	NONE	49.21	16,282,200	3.90%	10.14%
KOEHLER	1,068,800	NONE	49.13	1,068,800	3.75%	0.67%
MACKINAW	60,952,300	NONE	49.36	60,952,300	1.67%	37.95%
MENTOR	745,100	NONE	49.35	745,100	1.02%	0.46%
MULLETT	1,123,300	NONE	49.90	1,123,300	2.38%	0.70%
MUNRO	1,064,400	NONE	49.16	1,064,400	2.90%	0.66%
NUNDA	1,879,700	NONE	49.65	1,879,700	-0.89%	1.17%
TUSCARORA	28,221,150	NONE	49.30	28,221,150	24.11%	17.57%
WALKER	29,000	NONE	49.85	29,000	1.40%	0.02%
WAVERLY	615,500	NONE	49.86	615,500	0.24%	0.38%
WILMOT	463,500	NONE	49.29	463,500	-6.14%	0.29%
CHEBOYGAN	38,615,600	NONE	49.86	38,615,600	3.07%	24.05%
TOTAL	160,593,750			160,593,750	5.63%	100.00%

2016 INDUSTRIAL CLASS

	2016 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	9,500	NONE	49.67	9,500	7.95%	0.15%
BEAUGRAND	25,700	NONE	49.59	25,700	-0.77%	0.41%
BENTON	127,100	NONE	49.69	127,100	14.30%	2.05%
BURT	NONE CLASSED					
ELLIS	317,600	NONE	49.98	317,600	2.42%	5.12%
FOREST	350,500	NONE	49.22	350,500	-1.46%	5.65%
GRANT	NONE CLASSED					
HEBRON	86,400	NONE	50.00	86,400	0.00%	1.39%
INVERNESS	153,100	NONE	49.47	153,100	2.89%	2.47%
KOEHLER	783,500	NONE	49.92	783,500	4.48%	12.63%
MACKINAW	25,100	NONE	49.64	25,100	0.00%	0.40%
MENTOR	NONE CLASSED					
MULLETT	NONE CLASSED					
MUNRO	87,100	NONE	49.91	87,100	-0.91%	1.40%
NUNDA	NONE CLASSED					
TUSCARORA	318,500	NONE	49.34	318,500	-0.87%	5.13%
WALKER	219,800	NONE	49.75	219,800	27.49%	3.54%
WAVERLY	150,600	NONE	49.56	150,600	-0.46%	2.43%
WILMOT	7,200	NONE	49.39	7,200	14.29%	0.12%
CHEBOYGAN	3,542,900	NONE	49.76	3,542,900	1.81%	57.10%
TOTAL	6,204,600			6,204,600	2.71%	100.00%

2016 RESIDENTIAL CLASS

	2016 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	71,895,000	NONE	49.47	71,895,000	6.83%	5.03%
BEAUGRAND	48,256,552	NONE	49.53	48,256,552	1.71%	3.38%
BENTON	163,525,500	NONE	49.57	163,525,500	-0.64%	11.45%
BURT	149,687,000	NONE	49.60	149,687,000	-1.21%	10.48%
ELLIS	22,613,000	NONE	49.95	22,613,000	1.24%	1.58%
FOREST	27,691,700	NONE	49.71	27,691,700	-9.54%	1.94%
GRANT	60,738,600	NONE	49.79	60,738,600	2.42%	4.25%
HEBRON	13,683,300	NONE	49.63	13,683,300	10.08%	0.96%
INVERNESS	119,158,100	NONE	49.78	119,158,100	1.58%	8.34%
KOEHLER	70,518,000	NONE	49.69	70,518,000	-2.53%	4.94%
MACKINAW	34,572,000	NONE	49.27	34,572,000	-2.41%	2.42%
MENTOR	30,354,800	NONE	49.45	30,354,800	1.34%	2.12%
MULLETT	136,934,500	NONE	49.42	136,934,500	-1.36%	9.59%
MUNRO	64,134,600	NONE	49.86	64,134,600	-1.24%	4.49%
NUNDA	42,813,700	NONE	49.91	42,813,700	5.12%	3.00%
TUSCARORA	249,889,945	NONE	49.63	249,889,945	6.21%	17.49%
WALKER	6,738,000	NONE	49.98	6,738,000	-1.99%	0.47%
WAVERLY	27,579,500	NONE	49.79	27,579,500	3.91%	1.93%
WILMOT	22,374,600	NONE	49.54	22,374,600	-1.90%	1.57%
CHEBOYGAN	65,304,000	NONE	49.73	65,304,000	8.55%	4.57%
TOTAL	1,428,462,397			1,428,462,397	1.54%	100.00%

2016 TIMBER CUTOVER CLASS

	2016 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	101,700	NONE	49.24	101,700	0.00%	100.00%
NUNDA	NONE CLASSED					
TUSCARORA	NONE CLASSED					
WALKER	NONE CLASSED					
WAVERLY	NONE CLASSED					
WILMOT	NONE CLASSED					
CHEBOYGAN	NONE CLASSED					
TOTAL	101,700			101,700	0.00%	100.00%

2016 DEVELOPMENTAL CLASS

	2016 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	3,494,400	NONE	49.88	3,494,400	1.78%	100.00%
WILMOT	NONE CLASSED					
CHEBOYGAN	NONE CLASSED					
TOTAL	3,494,400			3,494,400	1.78%	100.00%

2016 PERSONAL PROPERTY

	2016 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,063,250	NONE	50.00	1,063,250	4.20%	1.78%
BEAUGRAND	1,000,900	NONE	50.00	1,000,900	-4.10%	1.68%
BENTON	3,486,650	NONE	50.00	3,486,650	3.43%	5.84%
BURT	2,621,350	NONE	50.00	2,621,350	122.27%	4.39%
ELLIS	10,374,950	NONE	50.00	10,374,950	-8.33%	17.37%
FOREST	1,926,450	NONE	50.00	1,926,450	-18.53%	3.23%
GRANT	629,700	NONE	50.00	629,700	-4.71%	1.05%
HEBRON	1,681,350	NONE	50.00	1,681,350	-1.76%	2.82%
INVERNESS	7,404,950	NONE	50.00	7,404,950	-2.32%	12.40%
KOEHLER	2,293,850	NONE	50.00	2,293,850	5.75%	3.84%
MACKINAW	4,528,750	NONE	50.00	4,528,750	7.92%	7.58%
MENTOR	734,900	NONE	50.00	734,900	6.05%	1.23%
MULLETT	1,477,150	NONE	50.00	1,477,150	7.23%	2.47%
MUNRO	1,183,500	NONE	50.00	1,183,500	2.58%	1.98%
NUNDA	3,307,800	NONE	50.00	3,307,800	1.54%	5.54%
TUSCARORA	6,117,700	NONE	50.00	6,117,700	-1.70%	10.24%
WALKER	327,550	NONE	50.00	327,550	39.92%	0.55%
WAVERLY	937,700	NONE	50.00	937,700	1.70%	1.57%
WILMOT	1,456,750	NONE	50.00	1,456,750	0.25%	2.44%
CHEBOYGAN	7,167,000	NONE	50.00	7,167,000	-7.06%	12.00%
TOTAL	59,722,200			59,722,200	0.13%	100.00%

2016 PARCEL COUNT

	AG	COMM	IND	RES	T/C	DEV	PERS	UNIT TOTAL
ALOHA	27	10	2	1145			19	1203
BEAUGRAND	40	28	1	915			30	1014
BENTON	55	18	13	3352			60	3498
BURT	21	5		1256			23	1305
ELLIS	17	12	4	612			36	681
FOREST	34	12	2	912			28	988
GRANT	88	10		1379			18	1495
HEBRON	45	18	3	387			35	488
INVERNESS	100	158	7	1739			134	2138
KOEHLER	20	14	8	1418			29	1489
MACKINAW		240	2	573			182	997
MENTOR	33	13		854			24	924
MULLETT	20	16		1796			34	1866
MUNRO	89	17	2	894	2		19	1023
NUNDA	34	44		2098			44	2220
TUSCARORA	17	260	3	3369			194	3843
WALKER	26	2	3	231			9	271
WAVERLY	41	7	7	562		6	18	641
WILMOT	12	11	2	646			25	696
CHEBOYGAN		345	37	2432			287	3101
TOTALS	719	1240	96	26570	2	6	1248	29881

Cheboygan County Equalization

Values by class and district

taxable values are tentative

CHEBOYGAN SCHOOL-16015	County Equalized Value =	724,635,902	Taxable Value=	574,019,355
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
Aloha								
Assessed	2,088,300	1,722,400	9,500	71,895,000	0	0	1,063,250	76,778,450
Taxable	1,323,921	919,274	6,133	53,076,852	0	0	1,063,250	56,389,430
Beaugrand								
Assessed	1,769,100	2,086,400	25,700	48,256,552	0	0	1,000,900	53,138,652
Taxable	1,255,287	1,715,146	23,233	39,174,265	0	0	1,000,900	43,168,831
Benton								
Assessed	3,578,200	1,236,200	127,100	163,525,500	0	0	3,486,650	171,953,650
Taxable	2,029,969	989,423	73,419	135,074,136	0	0	3,486,650	141,653,597
Grant								
Assessed	3,159,600	752,500	0	60,738,600	0	0	629,700	65,280,400
Taxable	1,923,282	650,106	0	45,082,335	0	0	629,700	48,285,423
Hebron								
Assessed	1,616,000	506,400	0	4,172,600	0	0	210,600	6,505,600
Taxable	1,182,166	452,730	0	3,323,573	0	0	208,775	5,167,244
Inverness								
Assessed	4,462,000	16,282,200	153,100	119,158,100	0	0	7,404,950	147,460,350
Taxable	3,194,956	13,515,751	82,631	84,255,534	0	0	7,404,950	108,453,822
Mullett								
Assessed	606,300	70,300	0	34,309,700	0	0	487,900	35,474,200
Taxable	386,693	59,877	0	27,823,982	0	0	487,900	28,758,452
Munro								
Assessed	4,681,500	852,100	87,100	46,745,400	101,700	0	947,300	53,415,100
Taxable	3,314,600	667,442	29,197	34,678,567	41,802	0	837,752	39,569,360
City of Cheboygan								
Assessed	0	38,615,600	3,542,900	65,304,000	0	0	7,167,000	114,629,500
Taxable	0	37,157,760	3,286,572	54,961,864	0	0	7,167,000	102,573,196
Totals	21,961,000	62,124,100	3,945,400	614,105,452	101,700	0	22,398,250	724,635,902
	14,610,874	56,127,509	3,501,185	477,451,108	41,802	0	22,286,877	574,019,355

Cheboygan County Equalization

Values by Class and District

taxable values are tentative

INLAND LAKES SCHOOL-16050	County Equalized Value =	508,227,695	Taxable Value =	406,179,728
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	785,100	401,000	0	11,254,800	0	0	862,550	13,303,450
Taxable	500,951	382,193	0	10,042,663	0	0	836,485	11,762,292
KOEHLER								
Assessed	1,476,100	1,068,800	783,500	70,518,000	0	0	2,293,850	76,140,250
Taxable	1,019,637	1,000,351	662,671	60,102,364	0	0	2,292,013	65,077,036
MENTOR								
Assessed	478,500	379,000	0	18,758,800	0	0	373,200	19,989,500
Taxable	427,569	357,067	0	16,352,911	0	0	373,200	17,510,747
MULLETT								
Assessed	140,900	1,053,000	0	102,624,800	0	0	989,250	104,807,950
Taxable	75,143	882,521	0	80,696,040	0	0	989,250	82,642,954
TUSCARORA								
Assessed	669,700	28,221,150	318,500	249,889,945	0	0	6,117,700	285,216,995
Taxable	442,997	18,801,919	316,771	195,958,652	0	0	6,108,941	221,629,280
WALKER								
Assessed	1,455,200	29,000	219,800	6,738,000	0	0	327,550	8,769,550
Taxable	1,062,224	26,048	162,385	5,979,212	0	0	327,550	7,557,419
Totals	5,005,500	31,151,950	1,321,800	459,784,345	0	0	10,964,100	508,227,695
	3,528,521	21,450,099	1,141,827	369,131,842	0	0	10,927,439	406,179,728

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

WOLVERINE SCHOOL-16100	County Equalized Value =	108,925,050	Taxable Value =	95,424,547
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	212,500	845,800	317,600	11,358,200	0	0	9,512,400	22,246,500
Taxable	179,986	809,752	273,333	10,648,151	0	0	9,496,036	21,407,258
MENTOR								
Assessed	1,210,800	366,100	0	11,596,000	0	0	361,700	13,534,600
Taxable	897,412	348,044	0	9,777,972	0	0	361,700	11,385,128
NUNDA								
Assessed	1,126,200	1,879,700	0	42,813,700	0	0	3,307,800	49,127,400
Taxable	809,833	1,781,479	0	35,986,565	0	0	3,290,583	41,868,460
WILMOT								
Assessed	522,100	420,000	7,200	21,657,600	0	0	1,409,650	24,016,550
Taxable	411,931	394,782	5,635	18,541,703	0	0	1,409,650	20,763,701
Totals								
	3,071,600	3,511,600	324,800	87,425,500	0	0	14,591,550	108,925,050
	2,299,162	3,334,057	278,968	74,954,391	0	0	14,557,969	95,424,547

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

MACKINAW CITY SCHOOL-16070	County Equalized Value =	104,163,650	Taxable Value =	86,892,019
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
HEBRON								
Assessed	153,500	42,500	86,400	3,654,500	0	0	148,600	4,085,500
Taxable	143,374	11,882	48,170	2,904,283	0	0	147,715	3,255,424
MACKINAW								
Assessed	0	60,952,300	25,100	34,572,000	0	0	4,528,750	100,078,150
Taxable	0	52,568,988	25,100	26,521,644	0	0	4,520,863	83,636,595
Totals	153,500	60,994,800	111,500	38,226,500	0	0	4,677,350	104,163,650
	143,374	52,580,870	73,270	29,425,927	0	0	4,668,578	86,892,019

PELLSTON SCHOOL-24040	County Equalized Value =	178,545,200	Taxable Value =	148,204,784
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
BURT								
Assessed	843,000	152,900	0	149,687,000	0	0	2,621,350	153,304,250
Taxable	498,454	127,233	0	126,264,733	0	0	2,568,641	129,459,061
HEBRON								
Assessed	180,700	44,200	0	5,856,200	0	0	1,322,150	7,403,250
Taxable	115,125	44,200	0	3,575,197	0	0	1,314,024	5,048,546
MUNRO								
Assessed	0	212,300	0	17,389,200	0	0	236,200	17,837,700
Taxable	0	202,913	0	13,258,064	0	0	236,200	13,697,177
Totals	1,023,700	409,400	0	172,932,400	0	0	4,179,700	178,545,200
	613,579	374,346	0	143,097,994	0	0	4,118,865	148,204,784

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

ONAWAY SCHOOL-71050	County Equalized Value =	68,115,550	Taxable Value =	56,881,999
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
FOREST								
Assessed	1,889,300	1,742,900	350,500	27,691,700	0	0	1,926,450	33,600,850
Taxable	1,164,200	1,699,181	350,500	23,743,814	0	0	1,917,370	28,875,065
WAVERLY								
Assessed	1,737,000	615,500	150,600	27,579,500	0	3,494,400	937,700	34,514,700
Taxable	1,348,349	578,294	83,014	21,771,298	0	3,288,279	937,700	28,006,934
Totals	3,626,300 2,512,549	2,358,400 2,277,475	501,100 433,514	55,271,200 45,515,112	0 0	3,494,400 3,288,279	2,864,150 2,855,070	68,115,550 56,881,999

VANDERBILT SCHOOL-69040	County Equalized Value =	807,600	Taxable Value =	710,798
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
WILMOT								
Assessed	0	43,500	0	717,000	0	0	47,100	807,600
Taxable	0	38,898	0	624,800	0	0	47,100	710,798

Cheboygan County Equalization

Values by Class and District

taxable values are tentative

COPISD	County Equalized Value =	1,514,875,447	Taxable Value =	1,220,108,446
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
COPISD								
Assessed	33,817,900	160,184,350	6,204,600	1,255,529,997	101,700	3,494,400	55,542,500	1,514,875,447
Taxable	23,094,480	135,808,908	5,428,764	997,103,180	41,802	3,288,279	55,343,033	1,220,108,446

CHAR-EMM ISD	County Equalized Value =	178,545,200	Taxable Value =	148,204,784
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
CHAR-EMM ISD								
Assessed	1,023,700	409,400	0	172,932,400	0	0	4,179,700	178,545,200
Taxable	613,579	374,346	0	143,097,994	0	0	4,118,865	148,204,784