



# Cheboygan County

## Board of Commissioners' Meeting

April 10<sup>th</sup> 2018

**Title:** 2018 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 2018 Equalization report as presented.

**Prepared by:** Elizabeth Zabik

**Department:** Equalization

# 2018 EQUALIZATION REPORT



Submitted to  
Cheboygan County Board of Commissioners

Prepared By:

Equalization Department  
Elizabeth Zabik, Director  
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[www.cheboygancounty.net](http://www.cheboygancounty.net)



# Equalization Department

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April 10, 2018

Cheboygan County Board of Commissioners,

I hereby submit the 2018 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 2018.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
<b>\$1,687,589,749</b>	<b>\$64,024,550</b>	<b>\$1,751,614,299</b>

This represents a **2.16%** increase in equalized overall compared to the 2017 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2018.

Respectfully,

*Elizabeth Zabik*

Elizabeth Zabik, 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>Trevor Most</i>
<i>Grant Twp</i>	<i>Joseph Lavender</i>
<i>Hebron Twp</i>	<i>Clayton McGovern</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>

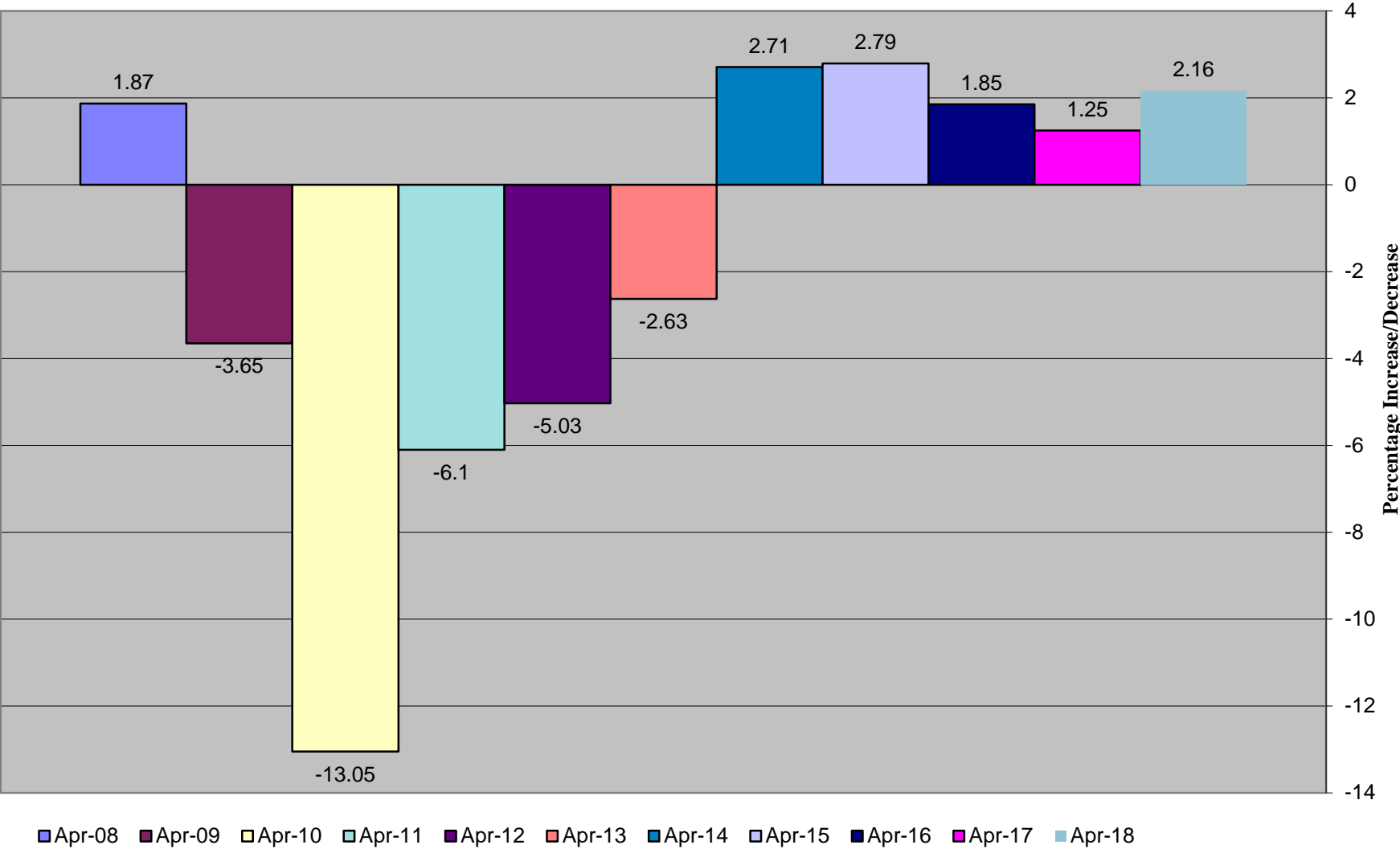
**DETERMINATION OF VARIANCE BETWEEN  
2018 COUNTY EQUALIZED VALUES  
AND 2017 STATE EQUALIZED VALUES**

	<b>2017</b>	<b>2018</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Real Property</b>	1,653,884,840	1,687,589,749	2.04%	96.34%
<b>Personal Property</b>	60,675,050	64,024,550	5.52%	3.66%
<b>Total County</b>	1,714,559,890	1,751,614,299	2.16%	100.00%

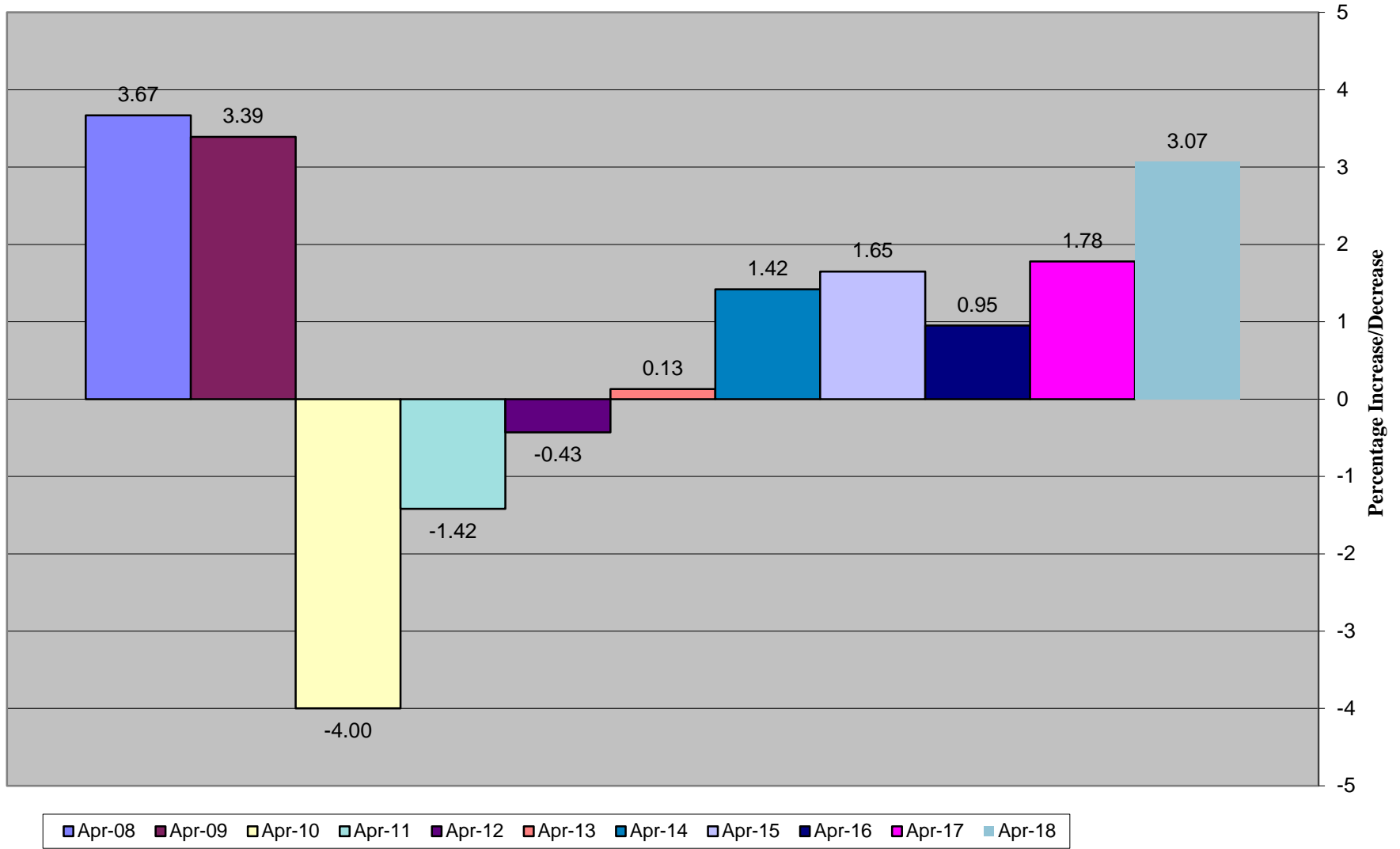
**DETERMINATION OF VARIANCE  
BY CLASSIFICATION BETWEEN  
2018 COUNTY EQUALIZED VALUES  
AND 2017 STATE EQUALIZED VALUES**

	<b>2017</b>	<b>2018</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Agricultural</b>	34,264,310	33,684,500	-1.69%	1.92%
<b>Commercial</b>	164,371,200	165,795,254	0.87%	9.47%
<b>Industrial</b>	6,042,400	6,079,100	0.61%	0.35%
<b>Residential</b>	1,445,570,230	1,478,216,195	2.26%	84.39%
<b>Timber Cutover</b>	101,700	100,900	-0.79%	0.01%
<b>Developmental</b>	3,535,000	3,713,800	5.06%	0.21%
<b>Personal</b>	60,675,050	64,024,550	5.52%	3.66%
<b>Total</b>	1,714,559,890	1,751,614,299	2.16%	100.00%

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

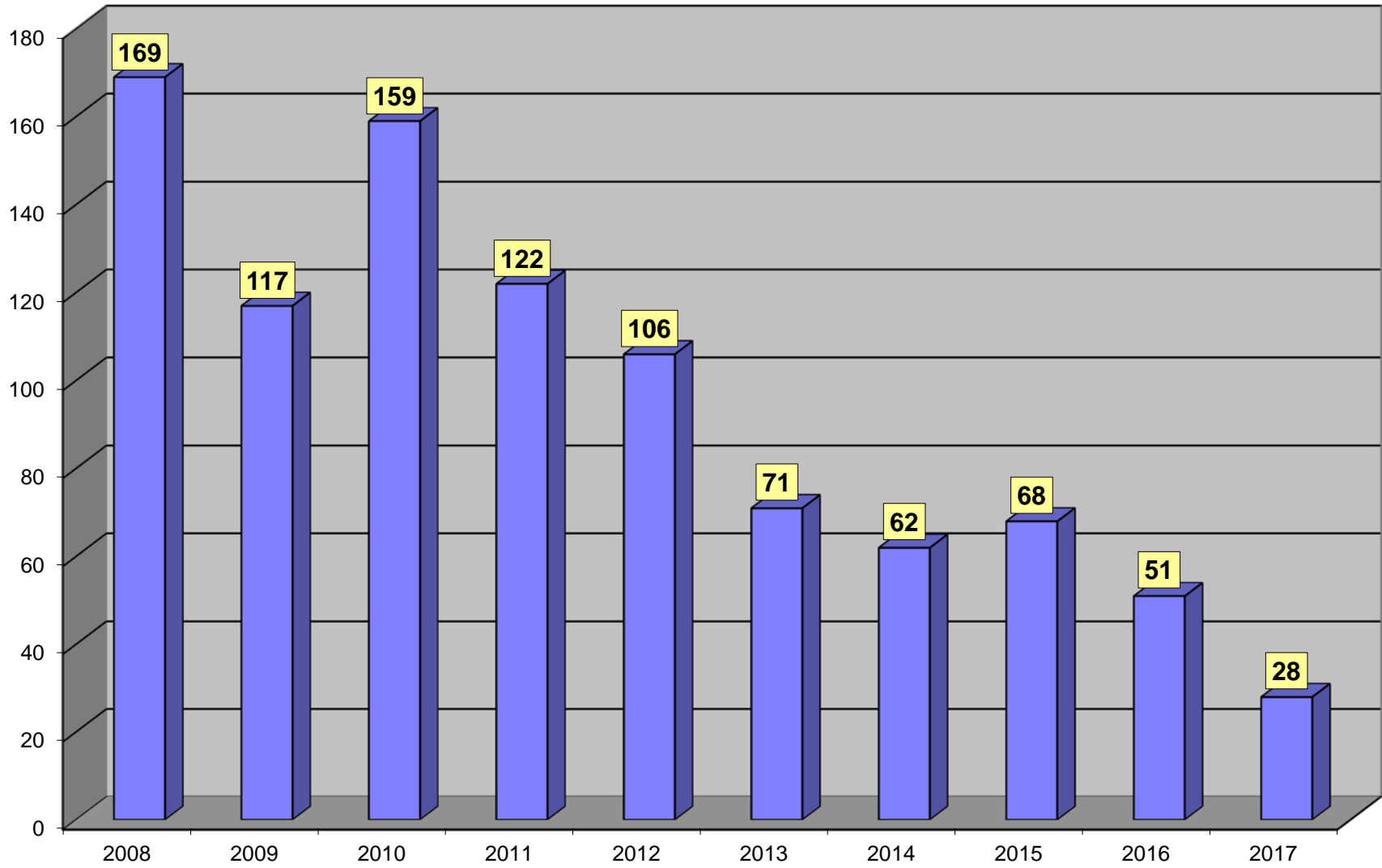


## County History of Increase/Decrease in Taxable Value

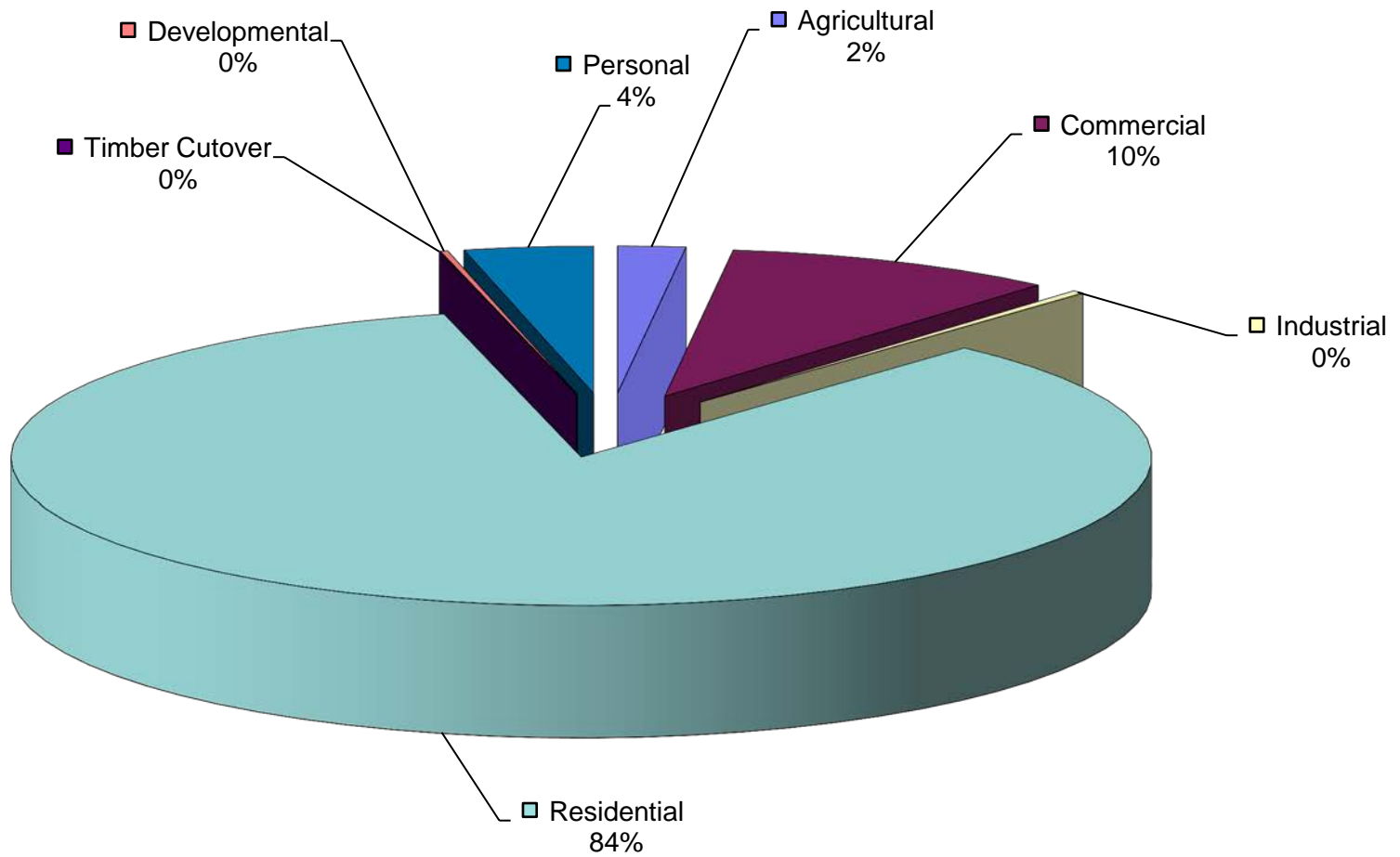




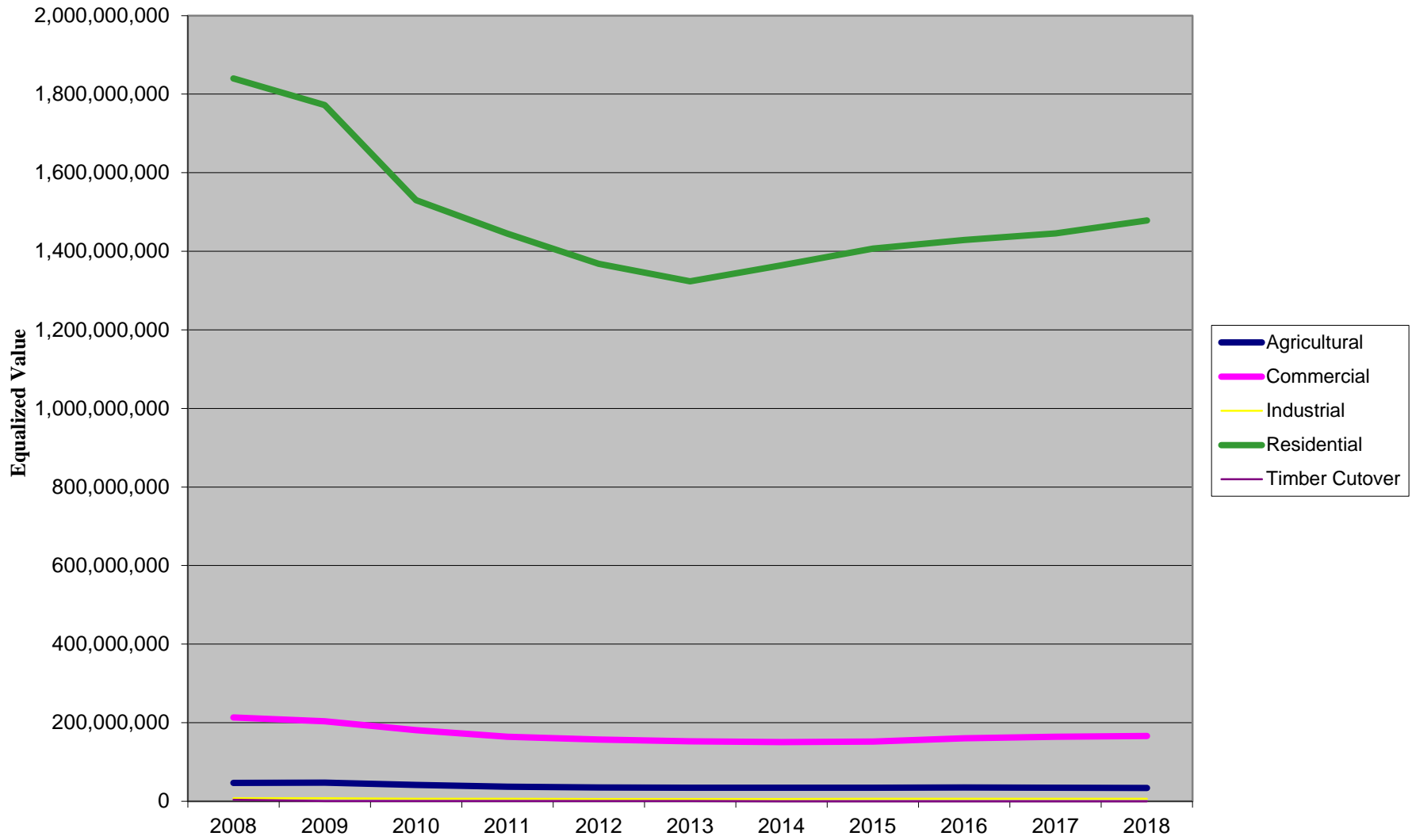
## Number of Bank Foreclosures



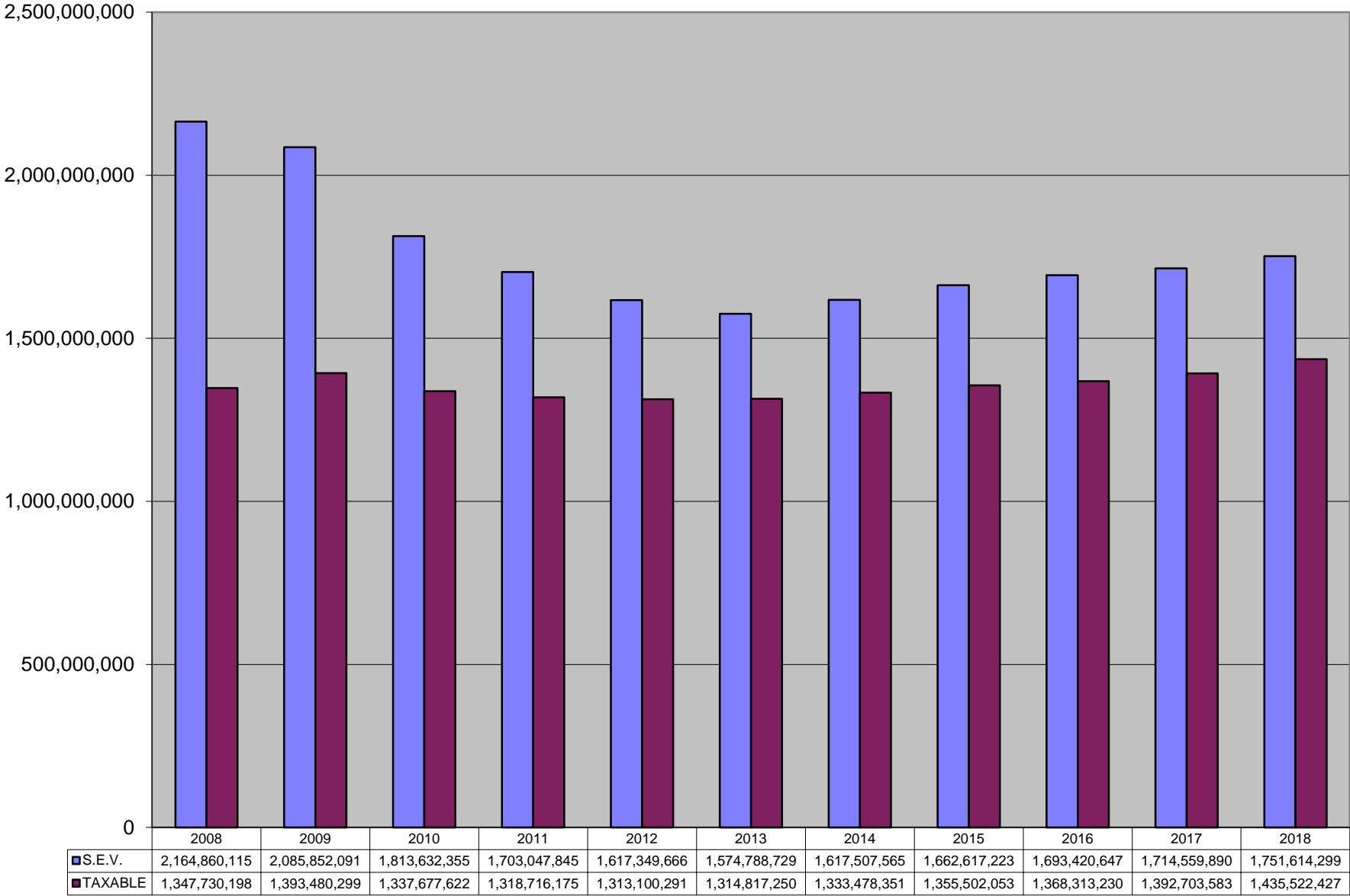
**2018 Equalized Value \$1,751,614,299**



### Value Trend by Class



### Assessed and Taxable Values



**Equalized Value by Unit  
2018  
Cheboygan County**

<i>UNIT</i>	<i>2018 Board of Review Value</i>			<i>2018 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>	75,505,600	1,133,050	76,638,650	75,505,600	1,133,050	76,638,650
<b>BEAUGRAND</b>	53,766,829	1,007,650	54,774,479	53,766,829	1,007,650	54,774,479
<b>BENTON</b>	169,955,200	3,599,800	173,555,000	169,955,200	3,599,800	173,555,000
<b>BURT</b>	158,210,200	4,209,050	162,419,250	158,210,200	4,209,050	162,419,250
<b>ELLIS</b>	26,610,600	9,561,250	36,171,850	26,610,600	9,561,250	36,171,850
<b>FOREST</b>	33,291,900	2,030,150	35,322,050	33,291,900	2,030,150	35,322,050
<b>GRANT</b>	67,487,100	565,600	68,052,700	67,487,100	565,600	68,052,700
<b>HEBRON</b>	15,907,400	2,832,550	18,739,950	15,907,400	2,832,550	18,739,950
<b>INVERNESS</b>	145,312,200	7,514,350	152,826,550	145,312,200	7,514,350	152,826,550
<b>KOEHLER</b>	77,892,500	2,544,100	80,436,600	77,892,500	2,544,100	80,436,600
<b>MACKINAW</b>	99,800,300	4,499,450	104,299,750	99,800,300	4,499,450	104,299,750
<b>MENTOR</b>	34,759,800	774,400	35,534,200	34,759,800	774,400	35,534,200
<b>MULLETT</b>	142,996,200	1,471,800	144,468,000	142,996,200	1,471,800	144,468,000
<b>MUNRO</b>	71,730,500	1,306,000	73,036,500	71,730,500	1,306,000	73,036,500
<b>NUNDA</b>	47,358,300	3,528,000	50,886,300	47,358,300	3,528,000	50,886,300
<b>TUSCARORA</b>	291,799,600	6,963,450	298,763,050	291,799,600	6,963,450	298,763,050
<b>WALKER</b>	8,657,400	300,750	8,958,150	8,657,400	300,750	8,958,150
<b>WAVERLY</b>	32,573,100	1,339,200	33,912,300	32,573,100	1,339,200	33,912,300
<b>WILMOT</b>	23,575,900	1,673,400	25,249,300	23,575,900	1,673,400	25,249,300
<b>CHEBOYGAN</b>	110,399,120	7,170,550	117,569,670	110,399,120	7,170,550	117,569,670
<b>TOTAL</b>	<b>1,687,589,749</b>	<b>64,024,550</b>	<b>1,751,614,299</b>	<b>1,687,589,749</b>	<b>64,024,550</b>	<b>1,751,614,299</b>

**Equalized Values Ascending Order  
2018  
Cheboygan County**

<i>UNIT</i>	<i>2018 County Equalized Value</i>			<i>% County Total</i>
	<b>Real</b>	<b>Personal</b>	<b>Total</b>	
<b>WALKER</b>	8,657,400	300,750	8,958,150	0.51%
<b>HEBRON</b>	15,907,400	2,832,550	18,739,950	1.07%
<b>WILMOT</b>	23,575,900	1,673,400	25,249,300	1.44%
<b>WAVERLY</b>	32,573,100	1,339,200	33,912,300	1.94%
<b>FOREST</b>	33,291,900	2,030,150	35,322,050	2.02%
<b>MENTOR</b>	34,759,800	774,400	35,534,200	2.03%
<b>ELLIS</b>	26,610,600	9,561,250	36,171,850	2.07%
<b>NUNDA</b>	47,358,300	3,528,000	50,886,300	2.91%
<b>BEAUGRAND</b>	53,766,829	1,007,650	54,774,479	3.13%
<b>GRANT</b>	67,487,100	565,600	68,052,700	3.89%
<b>MUNRO</b>	71,730,500	1,306,000	73,036,500	4.17%
<b>ALOHA</b>	75,505,600	1,133,050	76,638,650	4.38%
<b>KOEHLER</b>	77,892,500	2,544,100	80,436,600	4.59%
<b>MACKINAW</b>	99,800,300	4,499,450	104,299,750	5.95%
<b>CHEBOYGAN</b>	110,399,120	7,170,550	117,569,670	6.71%
<b>MULLETT</b>	142,996,200	1,471,800	144,468,000	8.25%
<b>INVERNESS</b>	145,312,200	7,514,350	152,826,550	8.72%
<b>BURT</b>	158,210,200	4,209,050	162,419,250	9.27%
<b>BENTON</b>	169,955,200	3,599,800	173,555,000	9.91%
<b>TUSCARORA</b>	291,799,600	6,963,450	298,763,050	17.06%
<b>TOTAL</b>	<b>1,687,589,749</b>	<b>64,024,550</b>	<b>1,751,614,299</b>	<b>100.00%</b>

## 2018 RATIOS AND FACTORS

	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
<b>ALOHA</b>	49.13	1.0000	49.29	1.0000	49.28	1.0000	49.99	1.0000		
<b>BEAUGRAND</b>	49.96	1.0000	49.10	1.0000	49.39	1.0000	49.41	1.0000		
<b>BENTON</b>	49.43	1.0000	49.03	1.0000	49.84	1.0000	49.59	1.0000		
<b>BURT</b>	49.97	1.0000	49.89	1.0000			49.86	1.0000		
<b>ELLIS</b>	49.89	1.0000	50.00	1.0000	49.80	1.0000	49.99	1.0000		
<b>FOREST</b>	49.53	1.0000	49.17	1.0000	49.79	1.0000	49.73	1.0000		
<b>GRANT</b>	49.51	1.0000	49.62	1.0000			49.90	1.0000		
<b>HEBRON</b>	49.46	1.0000	49.64	1.0000	49.66	1.0000	49.76	1.0000		
<b>INVERNESS</b>	49.61	1.0000	49.39	1.0000	49.66	1.0000	49.70	1.0000		
<b>KOEHLER</b>	49.96	1.0000	49.54	1.0000	49.84	1.0000	49.26	1.0000		
<b>MACKINAW</b>			49.38	1.0000	49.47	1.0000	49.96	1.0000		
<b>MENTOR</b>	49.52	1.0000	49.20	1.0000			49.55	1.0000		
<b>MULLETT</b>	49.43	1.0000	49.65	1.0000			49.10	1.0000		
<b>MUNRO</b>	49.36	1.0000	49.57	1.0000	49.78	1.0000	49.72	1.0000	49.95	1.0000
<b>NUNDA</b>	49.87	1.0000	49.73	1.0000			49.82	1.0000		
<b>TUSCARORA</b>	49.54	1.0000	49.39	1.0000	49.51	1.0000	49.33	1.0000		
<b>WALKER</b>	49.86	1.0000	49.35	1.0000	49.60	1.0000	49.47	1.0000		
<b>WAVERLY</b>	49.68	1.0000	49.30	1.0000			49.47	1.0000		
<b>WILMOT</b>	49.31	1.0000	49.52	1.0000	49.50	1.0000	49.85	1.0000		
<b>CHEBOYGAN</b>			49.90	1.0000	49.79	1.0000	49.53	1.0000		

<b>DEVELOPMENTAL</b>		
	Ratio	Factor
<b>WAVERLY</b>	49.91	1.0000

**2018 AGRICULTURAL CLASS**

	<b>2018 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	2,122,100	NONE	49.13	2,122,100	-0.10%	6.30%
<b>BEAUGRAND</b>	1,749,000	NONE	49.96	1,749,000	-0.32%	5.19%
<b>BENTON</b>	3,392,900	NONE	49.43	3,392,900	-3.93%	10.07%
<b>BURT</b>	838,600	NONE	49.97	838,600	-0.97%	2.49%
<b>ELLIS</b>	742,800	NONE	49.89	742,800	1.20%	2.21%
<b>FOREST</b>	1,873,600	NONE	49.53	1,873,600	-2.14%	5.56%
<b>GRANT</b>	3,143,500	NONE	49.51	3,143,500	-1.41%	9.33%
<b>HEBRON</b>	1,900,200	NONE	49.46	1,900,200	-3.44%	5.64%
<b>INVERNESS</b>	4,275,500	NONE	49.61	4,275,500	-1.90%	12.69%
<b>KOEHLER</b>	1,501,000	NONE	49.96	1,501,000	0.40%	4.46%
<b>MACKINAW</b>	0	NONE		0	0.00%	0.00%
<b>MENTOR</b>	1,716,200	NONE	49.52	1,716,200	1.51%	5.09%
<b>MULLETT</b>	790,800	NONE	49.43	790,800	3.26%	2.35%
<b>MUNRO</b>	4,647,900	NONE	49.36	4,647,900	0.69%	13.80%
<b>NUNDA</b>	1,211,400	NONE	49.87	1,211,400	-0.41%	3.60%
<b>TUSCARORA</b>	479,600	NONE	49.54	479,600	-2.16%	1.42%
<b>WALKER</b>	1,306,300	NONE	49.86	1,306,300	-0.84%	3.88%
<b>WAVERLY</b>	1,478,100	NONE	49.68	1,478,100	-14.62%	4.39%
<b>WILMOT</b>	515,000	NONE	49.31	515,000	-1.25%	1.53%
<b>CHEBOYGAN</b>	0	NONE		0	0.00%	0.00%
<b>TOTAL</b>	<b>33,684,500</b>			<b>33,684,500</b>	<b>-1.69%</b>	<b>100.00%</b>



**2018 COMMERCIAL CLASS**

	<b>2018 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	1,753,500	NONE	49.29	1,753,500	1.69%	1.06%
<b>BEAUGRAND</b>	1,963,154	NONE	49.10	1,963,154	-5.06%	1.18%
<b>BENTON</b>	1,312,900	NONE	49.03	1,312,900	0.71%	0.79%
<b>BURT</b>	158,900	NONE	49.89	158,900	1.66%	0.10%
<b>ELLIS</b>	1,209,200	NONE	50.00	1,209,200	-3.12%	0.73%
<b>FOREST</b>	1,752,100	NONE	49.17	1,752,100	-0.34%	1.06%
<b>GRANT</b>	742,000	NONE	49.62	742,000	-2.14%	0.45%
<b>HEBRON</b>	589,000	NONE	49.64	589,000	-0.03%	0.36%
<b>INVERNESS</b>	18,194,400	NONE	49.39	18,194,400	0.86%	10.97%
<b>KOEHLER</b>	1,096,200	NONE	49.54	1,096,200	0.64%	0.66%
<b>MACKINAW</b>	63,337,400	NONE	49.38	63,337,400	0.50%	38.20%
<b>MENTOR</b>	729,400	NONE	49.20	729,400	-1.82%	0.44%
<b>MULLETT</b>	1,150,500	NONE	49.65	1,150,500	0.85%	0.69%
<b>MUNRO</b>	1,058,100	NONE	49.57	1,058,100	0.69%	0.64%
<b>NUNDA</b>	1,812,100	NONE	49.73	1,812,100	-0.37%	1.09%
<b>TUSCARORA</b>	26,774,100	NONE	49.39	26,774,100	-3.95%	16.15%
<b>WALKER</b>	29,400	NONE	49.35	29,400	0.00%	0.02%
<b>WAVERLY</b>	734,600	NONE	49.30	734,600	-3.67%	0.44%
<b>WILMOT</b>	416,100	NONE	49.52	416,100	-1.19%	0.25%
<b>CHEBOYGAN</b>	40,982,200	NONE	49.90	40,982,200	5.70%	24.72%
<b>TOTAL</b>	<b>165,795,254</b>			<b>165,795,254</b>	<b>0.87%</b>	<b>100.00%</b>

**2018 INDUSTRIAL CLASS**

	<b>2018 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	9,500	NONE	49.28	9,500	0.00%	0.16%
<b>BEAUGRAND</b>	25,400	NONE	49.39	25,400	-1.55%	0.42%
<b>BENTON</b>	153,600	NONE	49.84	153,600	0.59%	2.53%
<b>BURT</b>	NONE CLASSED					
<b>ELLIS</b>	325,500	NONE	49.80	325,500	0.99%	5.35%
<b>FOREST</b>	349,000	NONE	49.79	349,000	-0.48%	5.74%
<b>GRANT</b>	NONE CLASSED					
<b>HEBRON</b>	86,400	NONE	49.66	86,400	0.00%	1.42%
<b>INVERNESS</b>	86,700	NONE	49.66	86,700	-1.81%	1.43%
<b>KOEHLER</b>	776,000	NONE	49.84	776,000	-1.12%	12.77%
<b>MACKINAW</b>	25,100	NONE	49.47	25,100	0.00%	0.41%
<b>MENTOR</b>	NONE CLASSED					
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	87,000	NONE	49.78	87,000	0.00%	1.43%
<b>NUNDA</b>	NONE CLASSED					
<b>TUSCARORA</b>	316,000	NONE	49.51	316,000	-1.47%	5.20%
<b>WALKER</b>	305,400	NONE	49.60	305,400	35.37%	5.02%
<b>WAVERLY</b>	NONE CLASSED					
<b>WILMOT</b>	7,300	NONE	49.50	7,300	1.39%	0.12%
<b>CHEBOYGAN</b>	3,526,200	NONE	49.79	3,526,200	-0.85%	58.01%
<b>TOTAL</b>	<b>6,079,100</b>			<b>6,079,100</b>	<b>0.61%</b>	<b>100.00%</b>

**2018 RESIDENTIAL CLASS**

	<b>2018 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	71,620,500	NONE	49.99	71,620,500	2.27%	4.85%
<b>BEAUGRAND</b>	50,029,275	NONE	49.41	50,029,275	1.24%	3.38%
<b>BENTON</b>	165,095,800	NONE	49.59	165,095,800	2.49%	11.17%
<b>BURT</b>	157,212,700	NONE	49.86	157,212,700	2.09%	10.64%
<b>ELLIS</b>	24,333,100	NONE	49.99	24,333,100	4.76%	1.65%
<b>FOREST</b>	29,317,200	NONE	49.73	29,317,200	5.18%	1.98%
<b>GRANT</b>	63,601,600	NONE	49.90	63,601,600	4.01%	4.30%
<b>HEBRON</b>	13,331,800	NONE	49.76	13,331,800	-1.08%	0.90%
<b>INVERNESS</b>	122,755,600	NONE	49.70	122,755,600	2.65%	8.30%
<b>KOEHLER</b>	74,519,300	NONE	49.26	74,519,300	4.95%	5.04%
<b>MACKINAW</b>	36,437,800	NONE	49.96	36,437,800	3.88%	2.46%
<b>MENTOR</b>	32,314,200	NONE	49.55	32,314,200	3.05%	2.19%
<b>MULLETT</b>	141,054,900	NONE	49.10	141,054,900	2.43%	9.54%
<b>MUNRO</b>	65,836,600	NONE	49.72	65,836,600	1.33%	4.45%
<b>NUNDA</b>	44,334,800	NONE	49.82	44,334,800	-0.12%	3.00%
<b>TUSCARORA</b>	264,229,900	NONE	49.33	264,229,900	1.49%	17.87%
<b>WALKER</b>	7,016,300	NONE	49.47	7,016,300	6.18%	0.47%
<b>WAVERLY</b>	26,646,600	NONE	49.47	26,646,600	0.51%	1.80%
<b>WILMOT</b>	22,637,500	NONE	49.85	22,637,500	1.56%	1.53%
<b>CHEBOYGAN</b>	65,890,720	NONE	49.53	65,890,720	0.63%	4.46%
<b>TOTAL</b>	<b>1,478,216,195</b>			<b>1,478,216,195</b>	<b>2.26%</b>	<b>100.00%</b>

**2018 TIMBER CUTOVER CLASS**

	<b>2018 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>	100,900	NONE	49.95	100,900	-0.79%	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>100,900</b>			<b>100,900</b>	<b>-0.79%</b>	<b>100.00%</b>

**2018 DEVELOPMENTAL CLASS**

	<b>2018 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>	3,713,800	NONE	49.91	3,713,800	5.06%	100.00%
<b>WILMOT</b>	NONE CLASSED					
<b>CHEBOYGAN</b>	NONE CLASSED					
<b>TOTAL</b>	<b>3,713,800</b>			<b>3,713,800</b>	<b>5.06%</b>	<b>100.00%</b>

**2018 PERSONAL PROPERTY**

	<b>2018 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	1,133,050	NONE	50.00	1,133,050	12.43%	1.77%
<b>BEAUGRAND</b>	1,007,650	NONE	50.00	1,007,650	-4.77%	1.57%
<b>BENTON</b>	3,599,800	NONE	50.00	3,599,800	-6.96%	5.62%
<b>BURT</b>	4,209,050	NONE	50.00	4,209,050	31.85%	6.57%
<b>ELLIS</b>	9,561,250	NONE	50.00	9,561,250	-0.70%	14.93%
<b>FOREST</b>	2,030,150	NONE	50.00	2,030,150	6.00%	3.17%
<b>GRANT</b>	565,600	NONE	50.00	565,600	-11.30%	0.88%
<b>HEBRON</b>	2,832,550	NONE	50.00	2,832,550	65.86%	4.42%
<b>INVERNESS</b>	7,514,350	NONE	50.00	7,514,350	5.03%	11.74%
<b>KOEHLER</b>	2,544,100	NONE	50.00	2,544,100	1.59%	3.97%
<b>MACKINAW</b>	4,499,450	NONE	50.00	4,499,450	-3.72%	7.03%
<b>MENTOR</b>	774,400	NONE	50.00	774,400	0.19%	1.21%
<b>MULLETT</b>	1,471,800	NONE	50.00	1,471,800	-1.93%	2.30%
<b>MUNRO</b>	1,306,000	NONE	50.00	1,306,000	15.11%	2.04%
<b>NUNDA</b>	3,528,000	NONE	50.00	3,528,000	2.54%	5.51%
<b>TUSCARORA</b>	6,963,450	NONE	50.00	6,963,450	6.79%	10.88%
<b>WALKER</b>	300,750	NONE	50.00	300,750	22.63%	0.47%
<b>WAVERLY</b>	1,339,200	NONE	50.00	1,339,200	28.94%	2.09%
<b>WILMOT</b>	1,673,400	NONE	50.00	1,673,400	21.70%	2.61%
<b>CHEBOYGAN</b>	7,170,550	NONE	50.00	7,170,550	-1.74%	11.20%
<b>TOTAL</b>	<b>64,024,550</b>			<b>64,024,550</b>	<b>5.52%</b>	<b>100.00%</b>

**2018 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>	28	10	2	1141			19	1200
<b>BEAUGRAND</b>	40	28	1	911			34	1014
<b>BENTON</b>	55	20	14	3340			62	3491
<b>BURT</b>	21	5		1259			26	1311
<b>ELLIS</b>	14	12	4	609			34	673
<b>FOREST</b>	32	12	2	916			20	982
<b>GRANT</b>	90	10		1383			17	1500
<b>HEBRON</b>	44	18	3	385			35	485
<b>INVERNESS</b>	96	157	6	1732			131	2122
<b>KOEHLER</b>	18	14	8	1413			28	1481
<b>MACKINAW</b>		237	2	572			186	997
<b>MENTOR</b>	34	13		852			15	914
<b>MULLETT</b>	21	16		1799			36	1872
<b>MUNRO</b>	87	15	2	896	2		23	1025
<b>NUNDA</b>	38	42		2096			35	2211
<b>TUSCARORA</b>	13	279	3	3370			200	3865
<b>WALKER</b>	25	2	4	229			8	268
<b>WAVERLY</b>	37	12		563		7	20	639
<b>WILMOT</b>	12	11	2	643			18	686
<b>CHEBOYGAN</b>		343	38	2435			317	3133
<b>TOTALS</b>	<b>705</b>	<b>1256</b>	<b>91</b>	<b>26544</b>	<b>2</b>	<b>7</b>	<b>1264</b>	<b>29869</b>

## Cheboygan County Equalization

Values by class and district

*taxable values are tentative*

<b>CHEBOYGAN SCHOOL-16015</b>	<b>County Equalized Value =</b>	<b>741,322,099</b>	<b>Taxable Value=</b>	<b>601,175,959</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>Aloha</b>								
Assessed	2,122,100	1,753,500	9,500	71,620,500	0	0	1,133,050	76,638,650
Taxable	1,275,231	972,615	6,316	56,771,887	0	0	1,133,050	60,159,099
<b>Beaugrand</b>								
Assessed	1,749,000	1,963,154	25,400	50,029,275	0	0	1,007,650	54,774,479
Taxable	1,290,484	1,699,591	23,934	40,801,794	0	0	1,007,650	44,823,453
<b>Benton</b>								
Assessed	3,392,900	1,312,900	153,600	165,095,800	0	0	3,599,800	173,555,000
Taxable	1,968,875	1,088,415	108,754	141,118,452	0	0	3,599,800	147,884,296
<b>Grant</b>								
Assessed	3,143,500	742,000	0	63,601,600	0	0	565,600	68,052,700
Taxable	1,958,512	664,173	0	47,005,009	0	0	565,600	50,193,294
<b>Hebron</b>								
Assessed	1,561,800	502,800	0	4,205,400	0	0	240,950	6,510,950
Taxable	1,127,155	462,320	0	3,453,919	0	0	239,427	5,282,821
<b>Inverness</b>								
Assessed	4,275,500	18,194,400	86,700	122,755,600	0	0	7,514,350	152,826,550
Taxable	3,147,955	15,450,350	43,817	89,502,095	0	0	7,514,350	115,658,567
<b>Mullett</b>								
Assessed	648,000	73,900	0	35,693,700	0	0	521,000	36,936,600
Taxable	421,431	61,683	0	29,276,327	0	0	521,000	30,280,441
<b>Munro</b>								
Assessed	4,647,900	841,300	87,000	47,723,100	100,900	0	1,057,300	54,457,500
Taxable	3,339,176	669,044	87,000	36,341,107	43,061	0	849,971	41,329,359
<b>City of Cheboygan</b>								
Assessed	0	40,982,200	3,526,200	65,890,720	0	0	7,170,550	117,569,670
Taxable	0	38,091,886	3,356,831	56,945,362	0	0	7,170,550	105,564,629
<b>Totals</b>	<b>21,540,700</b>	<b>66,366,154</b>	<b>3,888,400</b>	<b>626,615,695</b>	<b>100,900</b>	<b>0</b>	<b>22,810,250</b>	<b>741,322,099</b>
	<b>14,528,819</b>	<b>59,160,077</b>	<b>3,626,652</b>	<b>501,215,952</b>	<b>43,061</b>	<b>0</b>	<b>22,601,398</b>	<b>601,175,959</b>



## Cheboygan County Equalization

### Values by Class and District

*taxable values are tentative*

<b>INLAND LAKES SCHOOL-16050</b>	<b>County Equalized Value =</b>	<b>531,114,200</b>	<b>Taxable Value =</b>	<b>428,855,923</b>
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BY UNIT	Agriculutral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>ELLIS</b>								
Assessed	526,500	390,800	0	12,087,600	0	0	899,950	13,904,850
Taxable	414,279	383,479	0	10,584,586	0	0	878,151	12,260,495
<b>KOEHLER</b>								
Assessed	1,501,000	1,096,200	776,000	74,519,300	0	0	2,544,100	80,436,600
Taxable	1,090,898	1,049,134	668,088	63,160,603	0	0	2,542,010	68,510,733
<b>MENTOR</b>								
Assessed	456,300	370,600	0	20,316,200	0	0	377,050	21,520,150
Taxable	427,898	355,152	0	17,140,760	0	0	377,050	18,300,860
<b>MULLETT</b>								
Assessed	142,800	1,076,600	0	105,361,200	0	0	950,800	107,531,400
Taxable	77,407	931,328	0	84,867,983	0	0	950,800	86,827,518
<b>TUSCARORA</b>								
Assessed	479,600	26,774,100	316,000	264,229,900	0	0	6,963,450	298,763,050
Taxable	299,915	20,353,509	314,370	207,297,208	0	0	6,963,450	235,228,452
<b>WALKER</b>								
Assessed	1,306,300	29,400	305,400	7,016,300	0	0	300,750	8,958,150
Taxable	1,005,959	24,341	248,185	6,148,630	0	0	300,750	7,727,865
<b>Totals</b>								
	<b>4,412,500</b>	<b>29,737,700</b>	<b>1,397,400</b>	<b>483,530,500</b>	<b>0</b>	<b>0</b>	<b>12,036,100</b>	<b>531,114,200</b>
	<b>3,316,356</b>	<b>23,096,943</b>	<b>1,230,643</b>	<b>389,199,770</b>	<b>0</b>	<b>0</b>	<b>12,012,211</b>	<b>428,855,923</b>

## Cheboygan County Equalization

Values by Class and District

*taxable values are tentative*

<b>WOLVERINE SCHOOL-16100</b>	<b>County Equalized Value =</b>	<b>111,564,150</b>	<b>Taxable Value =</b>	<b>98,751,949</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>ELLIS</b>								
<b>Assessed</b>	216,300	818,400	325,500	12,245,500	0	0	8,661,300	22,267,000
<b>Taxable</b>	185,403	777,765	280,026	11,078,002	0	0	8,657,075	20,978,271
<b>MENTOR</b>								
<b>Assessed</b>	1,259,900	358,800	0	11,998,000	0	0	397,350	14,014,050
<b>Taxable</b>	988,786	353,171	0	10,220,438	0	0	397,350	11,959,745
<b>NUNDA</b>								
<b>Assessed</b>	1,211,400	1,812,100	0	44,334,800	0	0	3,528,000	50,886,300
<b>Taxable</b>	972,698	1,717,655	0	37,984,560	0	0	3,528,000	44,202,913
<b>WILMOT</b>								
<b>Assessed</b>	515,000	372,800	7,300	21,856,200	0	0	1,645,500	24,396,800
<b>Taxable</b>	420,630	365,389	5,803	19,173,698	0	0	1,645,500	21,611,020
<b>Totals</b>	<b>3,202,600</b>	<b>3,362,100</b>	<b>332,800</b>	<b>90,434,500</b>	<b>0</b>	<b>0</b>	<b>14,232,150</b>	<b>111,564,150</b>
	<b>2,567,517</b>	<b>3,213,980</b>	<b>285,829</b>	<b>78,456,698</b>	<b>0</b>	<b>0</b>	<b>14,227,925</b>	<b>98,751,949</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>108,287,850</b>	<b>Taxable Value =</b>	<b>90,047,821</b>
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>HEBRON</b>								
<b>Assessed</b>	154,200	42,000	86,400	3,578,800	0	0	126,700	3,988,100
<b>Taxable</b>	147,701	12,239	49,623	2,980,563	0	0	125,960	3,316,086
<b>MACKINAW</b>								
<b>Assessed</b>	0	63,337,400	25,100	36,437,800	0	0	4,499,450	104,299,750
<b>Taxable</b>	0	54,608,313	25,100	27,598,872	0	0	4,499,450	86,731,735
<b>Totals</b>	<b>154,200</b>	<b>63,379,400</b>	<b>111,500</b>	<b>40,016,600</b>	<b>0</b>	<b>0</b>	<b>4,626,150</b>	<b>108,287,850</b>
	<b>147,701</b>	<b>54,620,552</b>	<b>74,723</b>	<b>30,579,435</b>	<b>0</b>	<b>0</b>	<b>4,625,410</b>	<b>90,047,821</b>

<b>PELLSTON SCHOOL-24040</b>	<b>County Equalized Value =</b>	<b>189,239,150</b>	<b>Taxable Value =</b>	<b>156,983,992</b>
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>BURT</b>								
<b>Assessed</b>	838,600	158,900	0	157,212,700	0	0	4,209,050	162,419,250
<b>Taxable</b>	511,411	133,389	0	131,177,351	0	0	4,155,492	135,977,643
<b>HEBRON</b>								
<b>Assessed</b>	184,200	44,200	0	5,547,600	0	0	2,464,900	8,240,900
<b>Taxable</b>	118,597	44,200	0	3,875,272	0	0	2,428,379	6,466,448
<b>MUNRO</b>								
<b>Assessed</b>	0	216,800	0	18,113,500	0	0	248,700	18,579,000
<b>Taxable</b>	0	209,038	0	14,082,163	0	0	248,700	14,539,901
<b>Totals</b>	<b>1,022,800</b>	<b>419,900</b>	<b>0</b>	<b>180,873,800</b>	<b>0</b>	<b>0</b>	<b>6,922,650</b>	<b>189,239,150</b>
	<b>630,008</b>	<b>386,627</b>	<b>0</b>	<b>149,134,786</b>	<b>0</b>	<b>0</b>	<b>6,832,571</b>	<b>156,983,992</b>

## Cheboygan County Equalization

### Values by Class and District

*taxable values are tentative*

<b>ONAWAY SCHOOL-71050</b>	<b>County Equalized Value =</b>	<b>69,234,350</b>	<b>Taxable Value =</b>	<b>58,997,411</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>FOREST</b>								
<b>Assessed</b>	1,873,600	1,752,100	349,000	29,317,200	0	0	2,030,150	35,322,050
<b>Taxable</b>	1,290,264	1,726,198	349,000	24,870,308	0	0	2,023,894	30,259,664
<b>WAVERLY</b>								
<b>Assessed</b>	1,478,100	734,600	0	26,646,600	0	3,713,800	1,339,200	33,912,300
<b>Taxable</b>	1,108,549	632,261	0	22,145,527	0	3,512,210	1,339,200	28,737,747
<b>Totals</b>	<b>3,351,700</b>	<b>2,486,700</b>	<b>349,000</b>	<b>55,963,800</b>	<b>0</b>	<b>3,713,800</b>	<b>3,369,350</b>	<b>69,234,350</b>
	2,398,813	2,358,459	349,000	47,015,835	0	3,512,210	3,363,094	58,997,411

<b>VANDERBILT SCHOOL-69040</b>	<b>County Equalized Value =</b>	<b>852,500</b>	<b>Taxable Value =</b>	<b>709,372</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>WILMOT</b>								
<b>Assessed</b>	0	43,300	0	781,300	0	0	27,900	852,500
<b>Taxable</b>	0	38,854	0	642,618	0	0	27,900	709,372

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

<b>COPISD</b>	<b>County Equalized Value =</b>	<b>1,562,375,149</b>	<b>Taxable Value =</b>	<b>1,278,538,435</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>COPISD</b>								
<b>Assessed</b>	32,661,700	165,375,354	6,079,100	1,297,342,395	100,900	3,713,800	57,101,900	1,562,375,149
<b>Taxable</b>	22,959,206	142,488,865	5,566,847	1,047,110,308	43,061	3,512,210	56,857,938	1,278,538,435

<b>CHAR-EMM ISD</b>	<b>County Equalized Value =</b>	<b>189,239,150</b>	<b>Taxable Value =</b>	<b>156,983,992</b>
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>CHAR-EMM ISD</b>								
<b>Assessed</b>	1,022,800	419,900	0	180,873,800	0	0	6,922,650	189,239,150
<b>Taxable</b>	630,008	386,627	0	149,134,786	0	0	6,832,571	156,983,992