

# 2014 EQUALIZATION REPORT



Submitted to  
Cheboygan County Board of Commissioners

Prepared By:

Equalization Department  
Janice B. Eaton, Director  
870 S Main St  
Cheboygan, MI 49721

231-627-8810

231-627-8403 Fax

[www.cheboygancounty.net](http://www.cheboygancounty.net)

# Equalization Department



870 S Main St. PO Box 70  
Cheboygan, MI 49721  
[www.cheboygancounty.net](http://www.cheboygancounty.net)

Phone (231) 627-8810  
Fax (231) 627-8403  
TDD 800-649-3777

---

## Table of Contents

Submission Letter.....	1
Assessing Officers.....	2
County Equalized values and variance.....	3
History of Variance (bar chart).....	4-5
Foreclosures.....	6
Equalized values by classification (segmented chart).....	7
Equalized values, trends by classification (line chart).....	8
Assessed and taxable values (bar chart).....	9
Equalized values by unit.....	10
Equalized values by ascending value and percentage of county total.....	11
Ratios & Factors.....	12
Equalized value by class (real).....	13-18
Equalized value (personal).....	19
Totals by class, school district, including tentative taxable values.....	20-25



# Equalization Department

870 S Main St. PO Box 70  
Cheboygan, MI 49721  
[www.cheboygancounty.net](http://www.cheboygancounty.net)

Phone (231) 627-8810  
Fax (231) 627-8403  
TDD 800-649-3777

---

April 22, 2014

Cheboygan County Board of Commissioners,

I hereby submit the 2014 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 2014.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
<b>1,558,899,715</b>	<b>58,607,850</b>	<b>1,617,507,565</b>

This represents an **2.71%** increase in equalized overall compared to the 2013 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2014.

Respectfully,

*Janice B. Eaton*

Janice Eaton, MAAO 3  
Equalization Director

**Assessing Officers**

<i>Aloha Twp</i>	<i>Clayton McGovern</i>
<i>Beaugrand Twp</i>	<i>Marcia Rocheleau</i>
<i>Benton Twp</i>	<i>Clayton McGovern</i>
<i>Burt Twp</i>	<i>Fred Lindroth</i>
<i>Ellis Twp</i>	<i>Jim Lapeer</i>
<i>Forest Twp</i>	<i>Diann Most</i>
<i>Grant Twp</i>	<i>Diane Gandolfi</i>
<i>Hebron Twp</i>	<i>Charles Ostwald</i>
<i>Inverness Twp</i>	<i>Clayton McGovern</i>
<i>Koehler Twp</i>	<i>Clarkson Most</i>
<i>Mackinaw Twp</i>	<i>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>

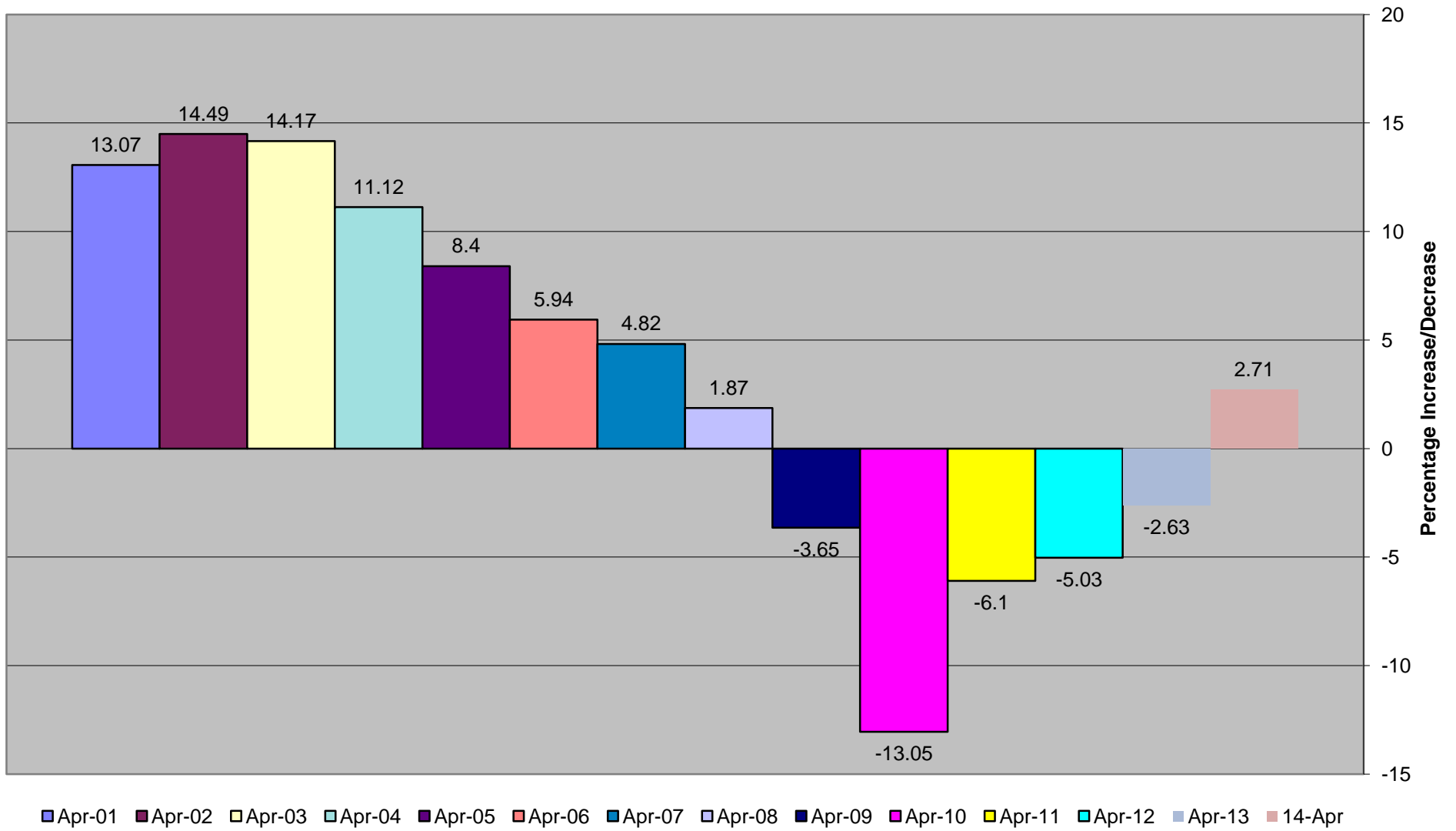
**DETERMINATION OF VARIANCE BETWEEN  
2014 COUNTY EQUALIZED VALUES  
AND 2013 STATE EQUALIZED VALUES**

	<b>2013</b>	<b>2014</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Real Property</b>	1,520,407,229	1,558,899,715	2.53%	96.38%
<b>Personal Property</b>	54,381,430	58,607,850	7.77%	3.62%
<b>Total County</b>	1,574,788,729	1,617,507,565	2.71%	100.00%

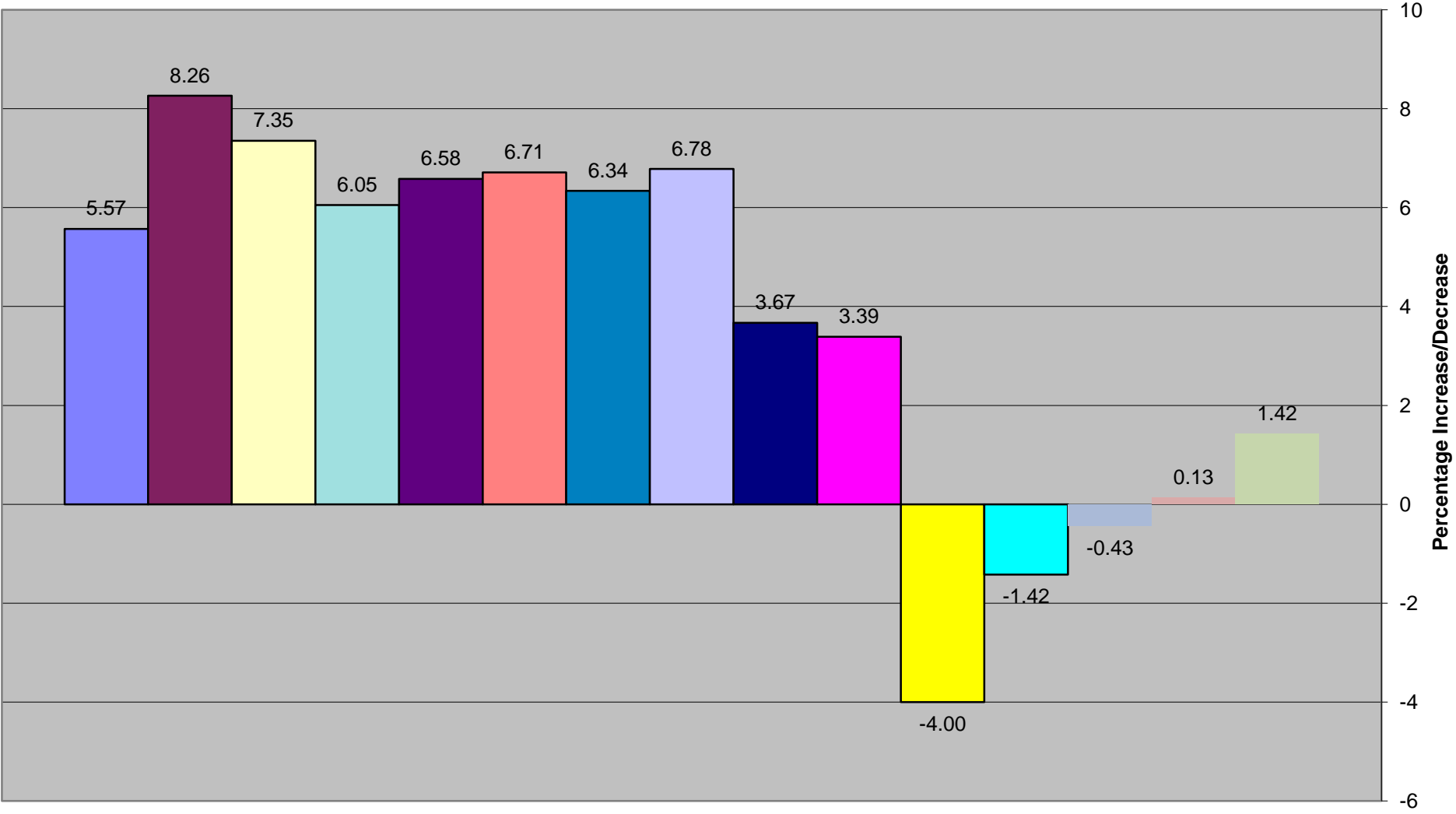
**DETERMINATION OF VARIANCE  
BY CLASSIFICATION BETWEEN  
2014 COUNTY EQUALIZED VALUES  
AND 2013 STATE EQUALIZED VALUES**

	<b>2013</b>	<b>2014</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Agricultural</b>	34,472,300	34,397,900	-0.22%	2.13%
<b>Commercial</b>	152,575,740	150,787,510	-1.17%	9.32%
<b>Industrial</b>	5,841,800	5,787,800	-0.92%	0.36%
<b>Residential</b>	1,323,651,359	1,364,460,705	3.08%	84.36%
<b>Timber Cutover</b>	522,200	101,700	-80.52%	0.01%
<b>Developmental</b>	3,343,900	3,364,100	0.60%	0.21%
<b>Personal</b>	54,381,430	58,607,850	7.77%	3.62%
<b>Total</b>	1,574,788,729	1,617,507,565	2.71%	100.00%

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

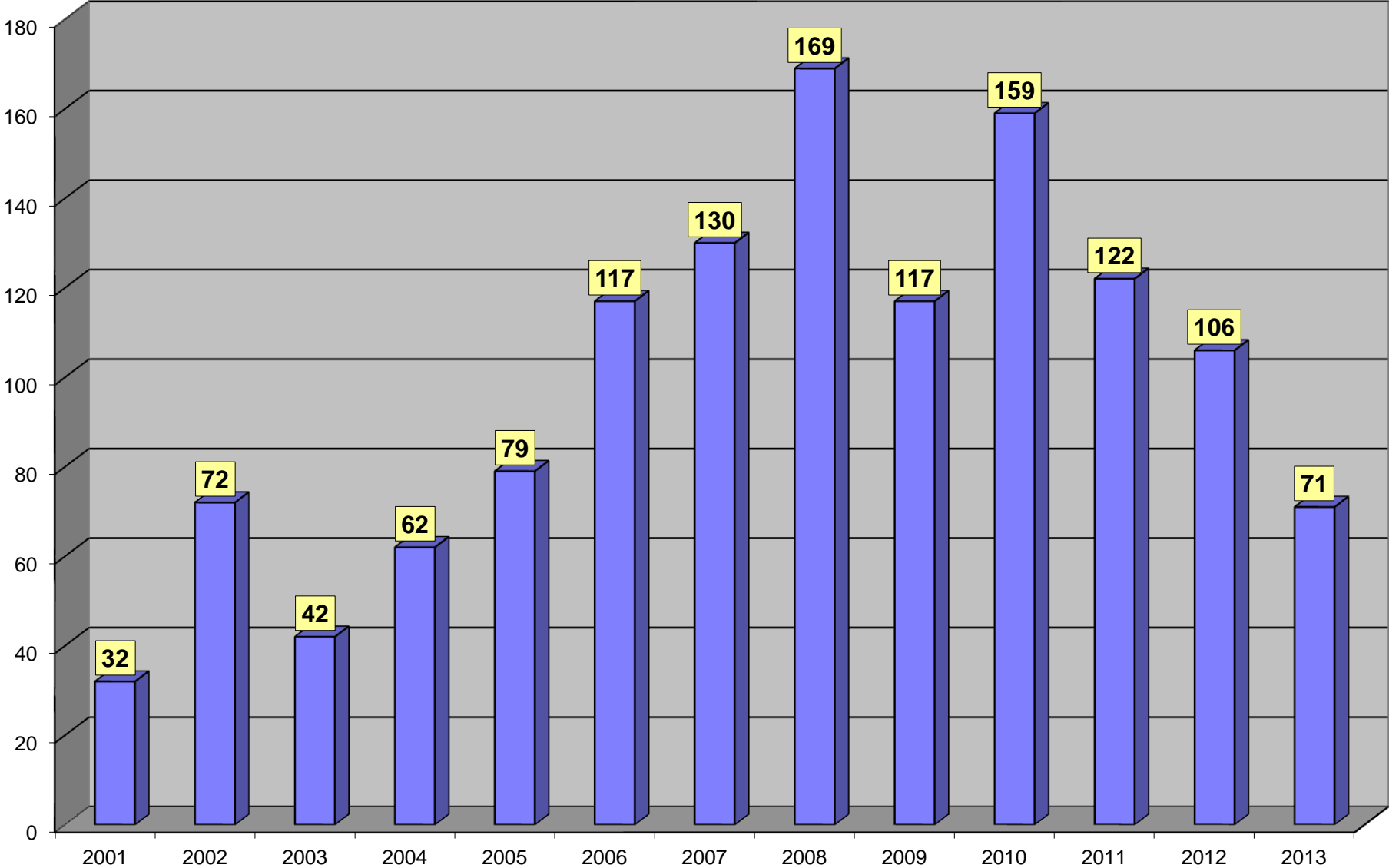


### County History of Increase/Decrease in Taxable Value



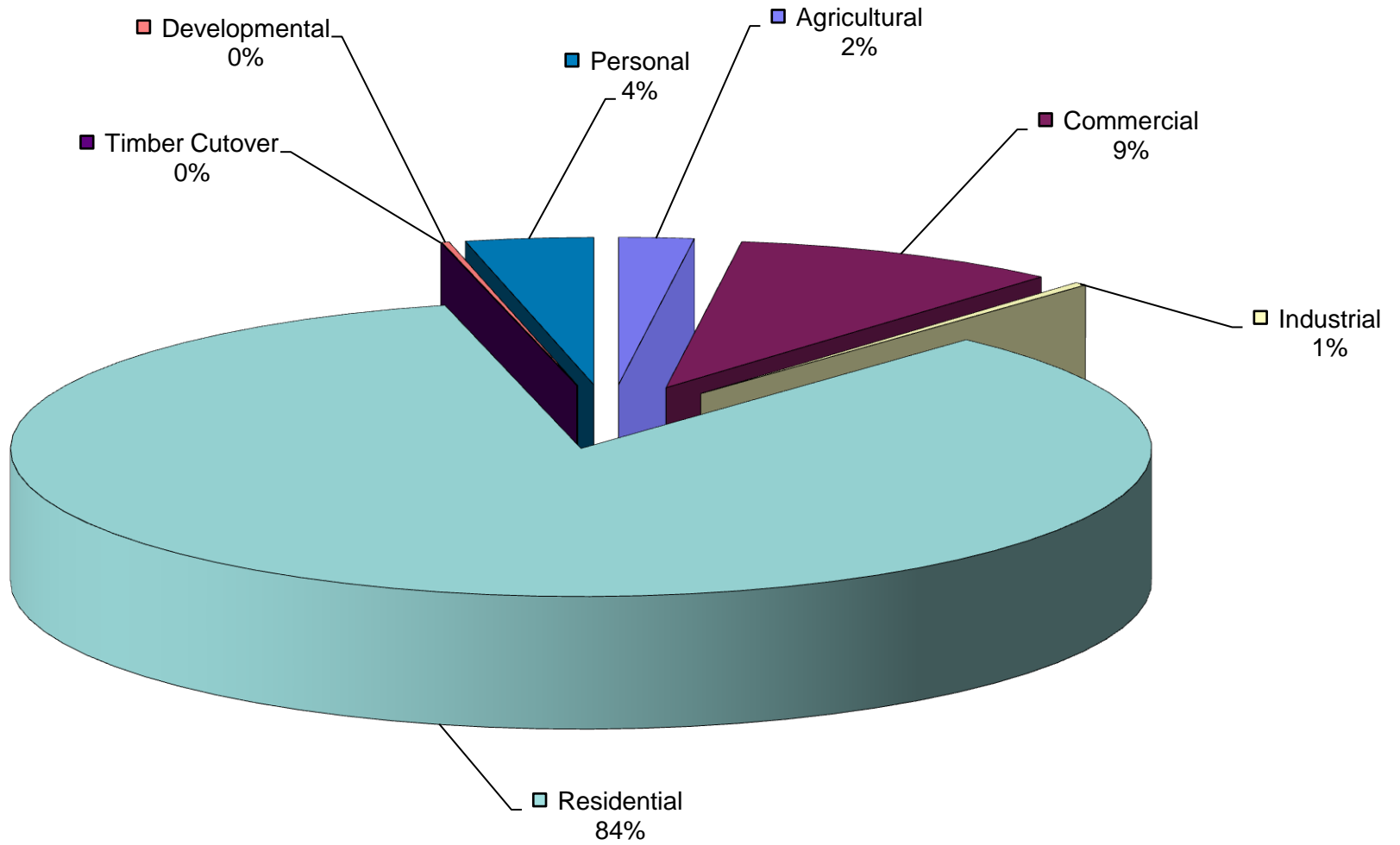
■ Apr-00  
 ■ Apr-01  
 ■ Apr-02  
 ■ Apr-03  
 ■ Apr-04  
 ■ Apr-05  
 ■ Apr-06  
 ■ Apr-07  
 ■ Apr-08  
 ■ Apr-09  
 ■ Apr-10  
 ■ Apr-11  
 ■ Apr-12  
 ■ Apr-13  
 ■ 14-Apr

Number of Bank Foreclosures

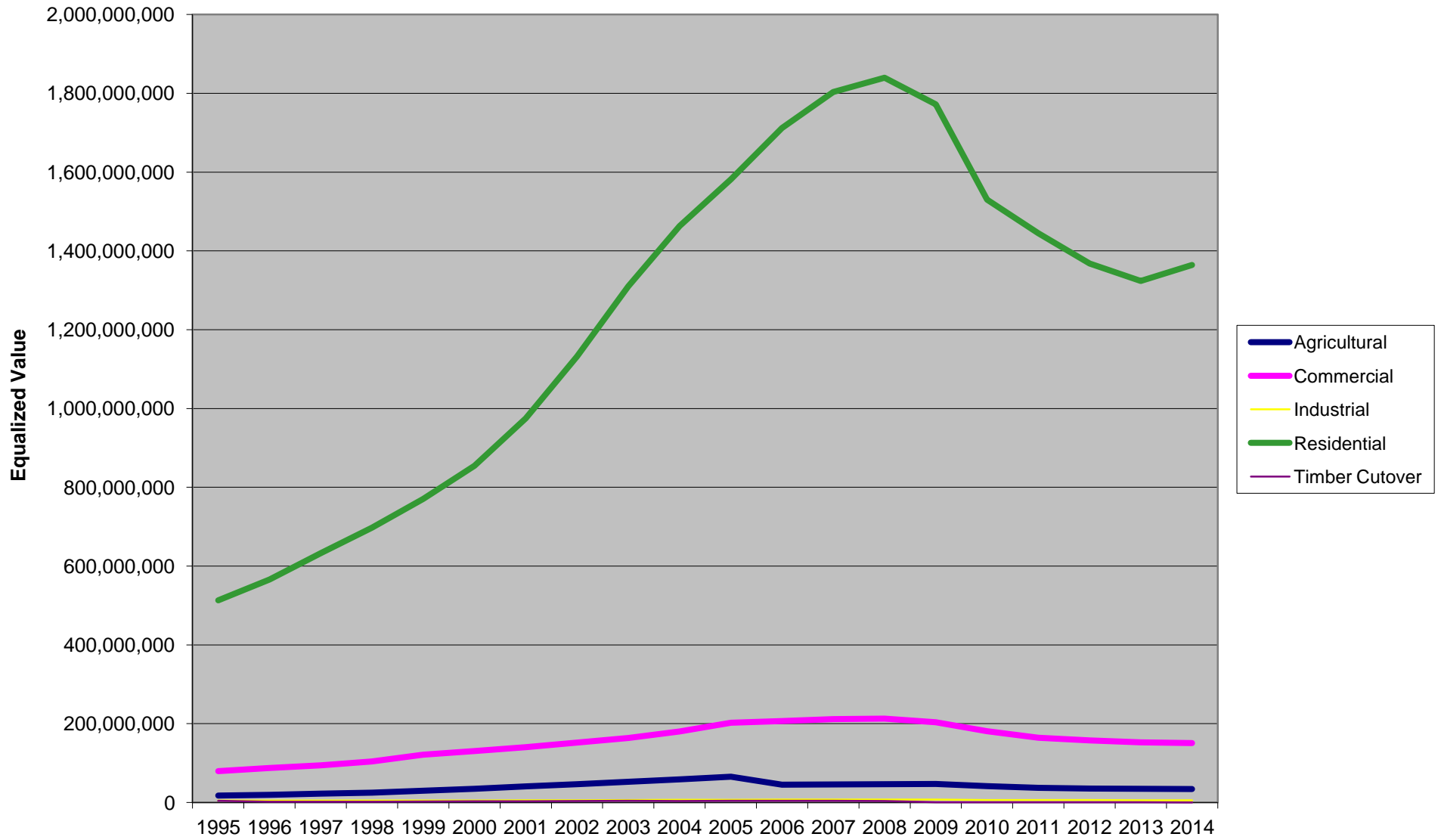


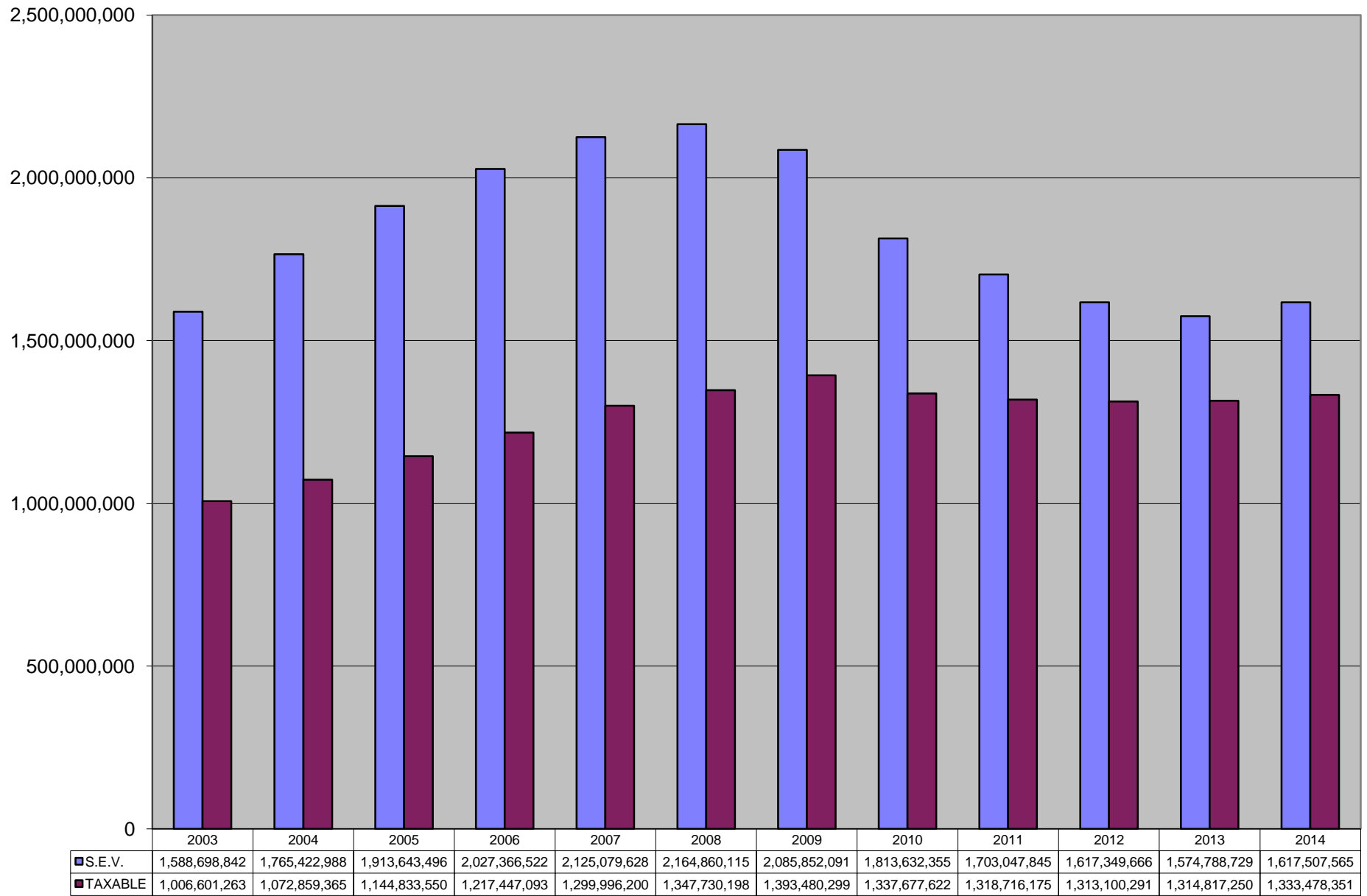


# 2014 Equalized Values 1,617,507,565



Value Trend by Class





**2014**  
**CHEBOYGAN COUNTY**

<i>UNIT</i>	<i>2014 Board of Review Value</i>			<i>2014 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>	63,434,400	990,250	64,424,650	63,434,400	990,250	64,424,650
<b>BEAUGRAND</b>	50,160,860	1,083,100	51,243,960	50,160,860	1,083,100	51,243,960
<b>BENTON</b>	162,648,900	3,587,600	166,236,500	162,648,900	3,587,600	166,236,500
<b>BURT</b>	148,637,400	1,412,750	150,050,150	148,637,400	1,412,750	150,050,150
<b>ELLIS</b>	25,214,600	9,514,050	34,728,650	25,214,600	9,514,050	34,728,650
<b>FOREST</b>	32,587,100	2,270,900	34,858,000	32,587,100	2,270,900	34,858,000
<b>GRANT</b>	63,313,200	659,650	63,972,850	63,313,200	659,650	63,972,850
<b>HEBRON</b>	14,891,900	2,363,000	17,254,900	14,891,900	2,363,000	17,254,900
<b>INVERNESS</b>	127,273,305	7,772,350	135,045,655	127,273,305	7,772,350	135,045,655
<b>KOEHLER</b>	70,988,200	2,045,250	73,033,450	70,988,200	2,045,250	73,033,450
<b>MACKINAW</b>	91,821,100	4,324,550	96,145,650	91,821,100	4,324,550	96,145,650
<b>MENTOR</b>	30,715,500	679,600	31,395,100	30,715,500	679,600	31,395,100
<b>MULLETT</b>	136,834,750	1,360,100	138,194,850	136,834,750	1,360,100	138,194,850
<b>MUNRO</b>	70,120,000	1,394,200	71,514,200	70,120,000	1,394,200	71,514,200
<b>NUNDA</b>	43,421,800	3,345,200	46,767,000	43,421,800	3,345,200	46,767,000
<b>TUSCARORA</b>	263,346,800	5,962,000	269,308,800	263,346,800	5,962,000	269,308,800
<b>WALKER</b>	8,729,400	235,250	8,964,650	8,729,400	235,250	8,964,650
<b>WAVERLY</b>	32,964,500	984,000	33,948,500	32,964,500	984,000	33,948,500
<b>WILMOT</b>	21,881,700	1,625,400	23,507,100	21,881,700	1,625,400	23,507,100
<b>CHEBOYGAN</b>	99,914,300	6,998,650	106,912,950	99,914,300	6,998,650	106,912,950
<b>TOTAL</b>	1,558,899,715	58,607,850	1,617,507,565	1,558,899,715	58,607,850	1,617,507,565

**2014**  
**CHEBOYGAN COUNTY**

<i>UNIT</i>	<i>2014 County Equalized Value</i>			<i>% County Total</i>
	<b>Real</b>	<b>Personal</b>	<b>Total</b>	
<b>WALKER</b>	8,729,400	235,250	8,964,650	0.55%
<b>HEBRON</b>	14,891,900	2,363,000	17,254,900	1.07%
<b>WILMOT</b>	21,881,700	1,625,400	23,507,100	1.45%
<b>MENTOR</b>	30,715,500	679,600	31,395,100	1.94%
<b>WAVERLY</b>	32,964,500	984,000	33,948,500	2.10%
<b>ELLIS</b>	25,214,600	9,514,050	34,728,650	2.15%
<b>FOREST</b>	32,587,100	2,270,900	34,858,000	2.16%
<b>NUNDA</b>	43,421,800	3,345,200	46,767,000	2.89%
<b>BEAUGRAND</b>	50,160,860	1,083,100	51,243,960	3.17%
<b>GRANT</b>	63,313,200	659,650	63,972,850	3.96%
<b>ALOHA</b>	63,434,400	990,250	64,424,650	3.98%
<b>KOEHLER</b>	70,120,000	1,394,200	71,514,200	4.42%
<b>MUNRO</b>	70,988,200	2,045,250	73,033,450	4.52%
<b>MACKINAW</b>	91,821,100	4,324,550	96,145,650	5.94%
<b>CHEBOYGAN</b>	99,914,300	6,998,650	106,912,950	6.61%
<b>INVERNESS</b>	127,273,305	7,772,350	135,045,655	8.35%
<b>MULLETT</b>	136,834,750	1,360,100	138,194,850	8.54%
<b>BURT</b>	148,637,400	1,412,750	150,050,150	9.28%
<b>BENTON</b>	162,648,900	3,587,600	166,236,500	10.28%
<b>TUSCARORA</b>	263,346,800	5,962,000	269,308,800	16.65%
<b>TOTAL</b>	1,558,899,715	58,607,850	1,617,507,565	100.00%

## 2014 RATIOS AND FACTORS

UNIT	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ALOHA	49.64	1.0000	49.49	1.0000	49.08	1.0000	49.92	1.0000		
BEAUGRAND	49.09	1.0000	49.68	1.0000	49.95	1.0000	49.39	1.0000		
BENTON	49.17	1.0000	49.67	1.0000	49.51	1.0000	49.18	1.0000		
BURT	49.86	1.0000	49.23	1.0000			49.99	1.0000		
ELLIS	49.92	1.0000	49.99	1.0000	49.97	1.0000	49.92	1.0000		
FOREST	49.82	1.0000	49.11	1.0000	49.96	1.0000	49.91	1.0000		
GRANT	49.33	1.0000	49.51	1.0000			49.56	1.0000		
HEBRON	49.23	1.0000	49.51	1.0000	50.00	1.0000	49.06	1.0000		
INVERNESS	49.96	1.0000	49.13	1.0000	49.88	1.0000	49.87	1.0000		
KOEHLER	49.61	1.0000	49.98	1.0000	49.80	1.0000	49.25	1.0000		
MACKINAW			50.00	1.0000	49.43	1.0000	49.54	1.0000		
MENTOR	49.26	1.0000	49.45	1.0000			49.71	1.0000	50.00	1.0000
MULLETT	49.94	1.0000	49.71	1.0000			49.80	1.0000		
MUNRO	49.96	1.0000	49.63	1.0000	49.59	1.0000	49.98	1.0000	49.85	1.0000
NUNDA	49.67	1.0000	49.97	1.0000			49.97	1.0000		
TUSCARORA	49.59	1.0000	49.22	1.0000	49.53	1.0000	49.31	1.0000		
WALKER	49.44	1.0000	49.83	1.0000	49.83	1.0000	49.73	1.0000		
WAVERLY	49.66	1.0000	49.97	1.0000	49.49	1.0000	49.40	1.0000		
WILMOT	49.48	1.0000	49.33	1.0000	49.32	1.0000	49.62	1.0000		
CHEBOYGAN			49.96	1.0000	49.80	1.0000	49.89	1.0000		

DEVELOPMENTAL		
	Ratio	Factor
WAVERLY	50.00	1.0000

**2014 AGRICULTURAL CLASS**

	<b>2014 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	2,017,800	NONE	49.64	2,017,800	2.11%	5.87%
<b>BEAUGRAND</b>	1,685,400	NONE	49.09	1,685,400	1.04%	4.90%
<b>BENTON</b>	3,457,200	NONE	49.17	3,457,200	-2.31%	10.05%
<b>BURT</b>	812,300	NONE	49.86	812,300	-0.56%	2.36%
<b>ELLIS</b>	986,900	NONE	49.92	986,900	1.83%	2.87%
<b>FOREST</b>	1,870,200	NONE	49.82	1,870,200	-1.53%	5.44%
<b>GRANT</b>	3,243,000	NONE	49.33	3,243,000	-0.16%	9.43%
<b>HEBRON</b>	1,725,200	NONE	49.23	1,725,200	-2.93%	5.02%
<b>INVERNESS</b>	4,346,800	NONE	49.96	4,346,800	-3.53%	12.64%
<b>KOEHLER</b>	1,376,600	NONE	49.61	1,376,600	6.38%	4.00%
<b>MACKINAW</b>	0	NONE		0	0.00%	0.00%
<b>MENTOR</b>	1,854,700	NONE	49.26	1,854,700	0.47%	5.39%
<b>MULLETT</b>	836,500	NONE	49.94	836,500	-8.16%	2.43%
<b>MUNRO</b>	4,747,500	NONE	49.96	4,747,500	1.64%	13.80%
<b>NUNDA</b>	1,080,300	NONE	49.67	1,080,300	0.18%	3.14%
<b>TUSCARORA</b>	587,600	NONE	49.59	587,600	6.70%	1.71%
<b>WALKER</b>	1,521,900	NONE	49.44	1,521,900	0.81%	4.42%
<b>WAVERLY</b>	1,736,600	NONE	49.66	1,736,600	2.38%	5.05%
<b>WILMOT</b>	511,400	NONE	49.48	511,400	-0.87%	1.49%
<b>CHEBOYGAN</b>	0	NONE		0	0.00%	0.00%
<b>TOTAL</b>	34,397,900			34,397,900	-0.22%	100.00%

## 2014 COMMERCIAL CLASS

	2014 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
<b>ALOHA</b>	1,486,800	NONE	49.49	1,486,800	-3.75%	0.98602%
<b>BEAUGRAND</b>	2,055,210	NONE	49.68	2,055,210	-2.16%	1.36298%
<b>BENTON</b>	1,184,300	NONE	49.67	1,184,300	-15.97%	0.78541%
<b>BURT</b>	138,200	NONE	49.23	138,200	-3.69%	0.09165%
<b>ELLIS</b>	1,205,200	NONE	49.99	1,205,200	-2.44%	0.79927%
<b>FOREST</b>	1,783,300	NONE	49.11	1,783,300	-1.69%	1.18266%
<b>GRANT</b>	724,300	NONE	49.51	724,300	-1.08%	0.48034%
<b>HEBRON</b>	585,500	NONE	49.51	585,500	-5.78%	0.38829%
<b>INVERNESS</b>	15,538,700	NONE	49.13	15,538,700	2.62%	10.30503%
<b>KOEHLER</b>	1,007,000	NONE	49.98	1,007,000	-10.23%	0.66783%
<b>MACKINAW</b>	58,826,600	NONE	50.00	58,826,600	0.72%	39.01291%
<b>MENTOR</b>	738,300	NONE	49.45	738,300	-6.86%	0.48963%
<b>MULLETT</b>	1,015,300	NONE	49.71	1,015,300	1.32%	0.67333%
<b>MUNRO</b>	1,041,000	NONE	49.63	1,041,000	13.40%	0.69038%
<b>NUNDA</b>	1,865,400	NONE	49.97	1,865,400	-2.88%	1.23711%
<b>TUSCARORA</b>	22,990,500	NONE	49.22	22,990,500	-3.80%	15.24695%
<b>WALKER</b>	27,700	NONE	49.83	27,700	0.73%	0.01837%
<b>WAVERLY</b>	600,300	NONE	49.97	600,300	1.47%	0.39811%
<b>WILMOT</b>	451,900	NONE	49.33	451,900	0.53%	0.29969%
<b>CHEBOYGAN</b>	37,522,000	NONE	49.96	37,522,000	-3.06%	24.88402%
<b>TOTAL</b>	150,787,510			150,787,510	-1.17%	100.00000%



## 2014 INDUSTRIAL CLASS

	2014 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
<b>ALOHA</b>	6,900	NONE	49.08	6,900	0.00%	0.11922%
<b>BEAUGRAND</b>	22,800	NONE	49.95	22,800	0.44%	0.39393%
<b>BENTON</b>	103,100	NONE	49.51	103,100	18.37%	1.78133%
<b>BURT</b>	NONE CLASSED					
<b>ELLIS</b>	298,500	NONE	49.97	298,500	17.15%	5.15740%
<b>FOREST</b>	357,600	NONE	49.96	357,600	0.03%	6.17851%
<b>GRANT</b>	NONE CLASSED					
<b>HEBRON</b>	86,400	NONE	50.00	86,400	0.00%	1.49280%
<b>INVERNESS</b>	131,200	NONE	49.88	131,200	-27.55%	2.26684%
<b>KOEHLER</b>	746,000	NONE	49.80	746,000	-3.96%	12.88918%
<b>MACKINAW</b>	25,100	NONE	49.43	25,100	0.00%	0.43367%
<b>MENTOR</b>	NONE CLASSED					
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	87,400	NONE	49.59	87,400	-1.35%	1.51007%
<b>NUNDA</b>	NONE CLASSED					
<b>TUSCARORA</b>	98,600	NONE	49.53	98,600	0.82%	1.70358%
<b>WALKER</b>	191,300	NONE	49.83	191,300	-9.93%	3.30523%
<b>WAVERLY</b>	157,800	NONE	49.49	157,800	-8.10%	2.72642%
<b>WILMOT</b>	6,300	NONE	49.32	6,300	0.00%	0.10885%
<b>CHEBOYGAN</b>	3,468,800	NONE	49.80	3,468,800	0.06%	59.93296%
<b>TOTAL</b>	5,787,800			5,787,800	-0.92%	100.00000%

**2014 RESIDENTIAL CLASS**

	<b>2014 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	59,922,900	NONE	49.92	59,922,900	2.89%	4.39169%
<b>BEAUGRAND</b>	46,397,450	NONE	49.39	46,397,450	5.33%	3.40042%
<b>BENTON</b>	157,904,300	NONE	49.18	157,904,300	4.55%	11.57265%
<b>BURT</b>	147,686,900	NONE	49.99	147,686,900	-4.52%	10.82383%
<b>ELLIS</b>	22,724,000	NONE	49.92	22,724,000	2.59%	1.66542%
<b>FOREST</b>	28,576,000	NONE	49.91	28,576,000	-0.05%	2.09431%
<b>GRANT</b>	59,345,900	NONE	49.56	59,345,900	0.68%	4.34940%
<b>HEBRON</b>	12,494,800	NONE	49.06	12,494,800	-3.30%	0.91573%
<b>INVERNESS</b>	107,256,605	NONE	49.87	107,256,605	5.59%	7.86073%
<b>KOEHLER</b>	67,858,600	NONE	49.25	67,858,600	4.31%	4.97329%
<b>MACKINAW</b>	32,969,400	NONE	49.54	32,969,400	2.70%	2.41630%
<b>MENTOR</b>	28,122,500	NONE	49.71	28,122,500	8.41%	2.06107%
<b>MULLETT</b>	134,982,950	NONE	49.80	134,982,950	4.40%	9.89277%
<b>MUNRO</b>	64,142,400	NONE	49.98	64,142,400	2.19%	4.70093%
<b>NUNDA</b>	40,476,100	NONE	49.97	40,476,100	-1.63%	2.96645%
<b>TUSCARORA</b>	239,670,100	NONE	49.31	239,670,100	6.95%	17.56519%
<b>WALKER</b>	6,988,500	NONE	49.73	6,988,500	0.23%	0.51218%
<b>WAVERLY</b>	27,105,700	NONE	49.40	27,105,700	0.45%	1.98655%
<b>WILMOT</b>	20,912,100	NONE	49.62	20,912,100	1.51%	1.53263%
<b>CHEBOYGAN</b>	58,923,500	NONE	49.89	58,923,500	4.28%	4.31845%
<b>TOTAL</b>	1,364,460,705			1,364,460,705	3.08%	100.00000%

## 2014 TIMBER CUTOVER CLASS

	2014 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
<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>	0	NONE	50.00	0	-100.00%	0.00000%
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	101,700	NONE	49.85	101,700	1.70%	100.00000%
<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>	101,700			101,700	-80.52%	100.00000%

**2014 DEVELOPMENTAL CLASS**

	<b>2014 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>	3,364,100	NONE	50.00	3,364,100	0.60%	100.00000%
<b>WILMOT</b>	NONE CLASSED					
<b>CHEBOYGAN</b>	NONE CLASSED					
<b>TOTAL</b>	3,364,100			3,364,100	0.60%	100.00000%

## 2014 PERSONAL PROPERTY

	2014 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
<b>ALOHA</b>	990,250	NONE	50.00	990,250	6.02%	1.68962%
<b>BEAUGRAND</b>	1,083,100	NONE	50.00	1,083,100	-3.43%	1.84805%
<b>BENTON</b>	3,587,600	NONE	50.00	3,587,600	17.06%	6.12136%
<b>BURT</b>	1,412,750	NONE	50.00	1,412,750	20.20%	2.41051%
<b>ELLIS</b>	9,514,050	NONE	50.00	9,514,050	105.82%	16.23341%
<b>FOREST</b>	2,270,900	NONE	50.00	2,270,900	-11.58%	3.87474%
<b>GRANT</b>	659,650	NONE	50.00	659,650	6.01%	1.12553%
<b>HEBRON</b>	2,363,000	NONE	50.00	2,363,000	60.80%	4.03188%
<b>INVERNESS</b>	7,772,350	NONE	50.00	7,772,350	-3.81%	13.26162%
<b>KOEHLER</b>	2,045,250	NONE	50.00	2,045,250	2.88%	3.48972%
<b>MACKINAW</b>	4,324,550	NONE	50.00	4,324,550	-12.52%	7.37879%
<b>MENTOR</b>	679,600	NONE	50.00	679,600	-1.54%	1.15957%
<b>MULLETT</b>	1,360,100	NONE	50.00	1,360,100	2.88%	2.32068%
<b>MUNRO</b>	1,394,200	NONE	50.00	1,394,200	1.86%	2.37886%
<b>NUNDA</b>	3,345,200	NONE	50.00	3,345,200	1.51%	5.70777%
<b>TUSCARORA</b>	5,962,000	NONE	50.00	5,962,000	-2.06%	10.17270%
<b>WALKER</b>	235,250	NONE	50.00	235,250	9.01%	0.40140%
<b>WAVERLY</b>	984,000	NONE	50.00	984,000	9.13%	1.67896%
<b>WILMOT</b>	1,625,400	NONE	50.00	1,625,400	3.23%	2.77335%
<b>CHEBOYGAN</b>	6,998,650	NONE	50.00	6,998,650	-16.04%	11.94149%
<b>TOTAL</b>	58,607,850			58,607,850	7.77%	100.00000%

**CHEBOYGAN SCHOOL-16015**

County Equalized Value =

682,257,965 Taxable Value=

559,995,346

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>Aloha</b>								
<b>Assessed</b>	2,017,800	1,486,800	6,900	59,922,900	0	0	990,250	64,424,650
<b>Taxable</b>	1,204,640	902,100	6,021	50,622,251	0	0	990,250	53,725,262
<b>Beaugrand</b>								
<b>Assessed</b>	1,685,400	2,055,210	22,800	46,397,450	0	0	1,083,100	51,243,960
<b>Taxable</b>	1,225,194	1,711,142	22,800	38,000,811	0	0	1,083,100	42,043,047
<b>Benton</b>								
<b>Assessed</b>	3,457,200	1,184,300	103,100	157,904,300	0	0	3,587,600	166,236,500
<b>Taxable</b>	1,978,826	984,676	73,554	132,121,632	0	0	3,587,600	138,746,288
<b>Grant</b>								
<b>Assessed</b>	3,243,000	724,300	0	59,345,900	0	0	659,650	63,972,850
<b>Taxable</b>	1,984,099	639,685	0	43,786,516	0	0	659,650	47,069,950
<b>Hebron</b>								
<b>Assessed</b>	1,406,300	493,400	0	3,974,400	0	0	320,750	6,194,850
<b>Taxable</b>	1,052,247	447,161	0	3,330,597	0	0	260,859	5,090,864
<b>Inverness</b>								
<b>Assessed</b>	4,346,800	15,538,700	131,200	107,256,605	0	0	7,772,350	135,045,655
<b>Taxable</b>	3,206,440	13,168,826	83,300	81,283,376	0	0	7,772,350	105,514,292
<b>Mullett</b>								
<b>Assessed</b>	638,000	65,100	0	34,059,350	0	0	386,100	35,148,550
<b>Taxable</b>	432,305	58,758	0	27,322,267	0	0	386,100	28,199,430
<b>Munro</b>								
<b>Assessed</b>	4,747,500	840,000	87,400	46,120,200	101,700	0	1,181,200	53,078,000
<b>Taxable</b>	3,400,573	693,356	28,654	33,551,388	41,023	0	860,454	38,575,448
<b>City of Cheboygan</b>								
<b>Assessed</b>	0	37,522,000	3,468,800	58,923,500	0	0	6,998,650	106,912,950
<b>Taxable</b>	0	36,534,220	3,383,372	54,114,523	0	0	6,998,650	101,030,765
<b>Totals</b>	21,542,000	59,909,810	3,820,200	573,904,605	101,700	0	22,979,650	682,257,965
	14,484,324	55,139,924	3,597,701	464,133,361	41,023	0	22,599,013	559,995,346

<b>INLAND LAKES SCHOOL-16050</b>	<b>County Equalized Value =</b>	<b>486,381,500</b>	<b>Taxable Value =</b>	<b>394,744,099</b>
----------------------------------	---------------------------------	--------------------	------------------------	--------------------

<b>BY UNIT</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Residential</b>	<b>Timber Cutover</b>	<b>Developmental</b>	<b>Personal</b>	<b>Total</b>
<b>ELLIS</b>								
<b>Assessed</b>	762,300	419,000	0	11,388,600	0	0	1,102,150	13,672,050
<b>Taxable</b>	501,110	382,256	0	10,072,399	0	0	1,057,057	12,012,822
<b>KOEHLER</b>								
<b>Assessed</b>	1,376,600	1,007,000	746,000	67,858,600	0	0	2,045,250	73,033,450
<b>Taxable</b>	949,251	988,293	659,500	58,216,002	0	0	2,013,487	62,826,533
<b>MENTOR</b>								
<b>Assessed</b>	517,200	369,900	0	17,127,000	0	0	342,150	18,356,250
<b>Taxable</b>	470,041	365,045	0	15,658,646	0	0	342,150	16,835,882
<b>MULLETT</b>								
<b>Assessed</b>	198,500	950,200	0	100,923,600	0	0	974,000	103,046,300
<b>Taxable</b>	141,103	852,833	0	78,098,045	0	0	974,000	80,065,981
<b>TUSCARORA</b>								
<b>Assessed</b>	587,600	22,990,500	98,600	239,670,100	0	0	5,962,000	269,308,800
<b>Taxable</b>	335,297	18,727,356	97,848	190,623,875	0	0	5,655,001	215,439,377
<b>WALKER</b>								
<b>Assessed</b>	1,521,900	27,700	191,300	6,988,500	0	0	235,250	8,964,650
<b>Taxable</b>	1,113,661	27,700	175,434	6,011,459	0	0	235,250	7,563,504
<b>Totals</b>	4,964,100	25,764,300	1,035,900	443,956,400	0	0	10,660,800	486,381,500
	3,510,463	21,343,483	932,782	358,680,426	0	0	10,276,945	394,744,099

<b>WOLVERINE SCHOOL-16100</b>	<b>County Equalized Value =</b>	<b>103,639,600</b>	<b>Taxable Value =</b>	<b>91,618,386</b>
-------------------------------	---------------------------------	--------------------	------------------------	-------------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>ELLIS</b>								
<b>Assessed</b>	224,600	786,200	298,500	11,335,400	0	0	8,411,900	21,056,600
<b>Taxable</b>	186,801	784,645	259,690	10,457,103	0	0	7,470,327	19,158,566
<b>MENTOR</b>								
<b>Assessed</b>	1,337,500	368,400	0	10,995,500	0	0	337,450	13,038,850
<b>Taxable</b>	976,966	344,290	0	9,185,664	0	0	337,450	10,844,370
<b>NUNDA</b>								
<b>Assessed</b>	1,080,300	1,865,400	0	40,476,100	0	0	3,345,200	46,767,000
<b>Taxable</b>	792,622	1,796,296	0	35,508,612	0	0	3,187,892	41,285,422
<b>WILMOT</b>								
<b>Assessed</b>	511,400	409,200	6,300	20,253,100	0	0	1,597,150	22,777,150
<b>Taxable</b>	414,337	387,061	6,300	17,925,180	0	0	1,597,150	20,330,028
<b>Totals</b>								
	3,153,800	3,429,200	304,800	83,060,100	0	0	13,691,700	103,639,600
	2,370,726	3,312,292	265,990	73,076,559	0	0	12,592,819	91,618,386



<b>MACKINAW CITY SCHOOL-16070</b>	<b>County Equalized Value =</b>	<b>99,905,500</b>	<b>Taxable Value =</b>	<b>84,209,220</b>
-----------------------------------	---------------------------------	-------------------	------------------------	-------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>HEBRON</b>								
Assessed	148,400	44,300	86,400	3,303,100	0	0	177,650	3,759,850
Taxable	140,696	11,661	47,273	2,778,237	0	0	148,827	3,126,694
<b>MACKINAW</b>								
Assessed	0	58,826,600	25,100	32,969,400	0	0	4,324,550	96,145,650
Taxable	0	50,678,987	25,100	26,074,385	0	0	4,304,054	81,082,526
<b>Totals</b>	148,400	58,870,900	111,500	36,272,500	0	0	4,502,200	99,905,500
	140,696	50,690,648	72,373	28,852,622	0	0	4,452,881	84,209,220

<b>PELLSTON SCHOOL-24040</b>	<b>County Equalized Value =</b>	<b>175,786,550</b>	<b>Taxable Value =</b>	<b>145,244,779</b>
------------------------------	---------------------------------	--------------------	------------------------	--------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>BURT</b>								
Assessed	812,300	138,200	0	147,686,900	0	0	1,412,750	150,050,150
Taxable	482,151	111,054	0	124,539,149	0	0	1,178,752	126,311,106
<b>HEBRON</b>								
Assessed	170,500	47,800	0	5,217,300	0	0	1,864,600	7,300,200
Taxable	112,978	47,800	0	3,537,604	0	0	1,864,600	5,562,982
<b>MUNRO</b>								
Assessed	0	201,000	0	18,022,200	0	0	213,000	18,436,200
Taxable	0	199,122	0	12,958,569	0	0	213,000	13,370,691
<b>Totals</b>	982,800	387,000	0	170,926,400	0	0	3,490,350	175,786,550
	595,129	357,976	0	141,035,322	0	0	3,256,352	145,244,779

<b>ONAWAY SCHOOL-71050</b>	<b>County Equalized Value =</b>	<b>68,806,500</b>	<b>Taxable Value =</b>	<b>56,989,210</b>
----------------------------	---------------------------------	-------------------	------------------------	-------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>FOREST</b>								
Assessed	1,870,200	1,783,300	357,600	28,576,000	0	0	2,270,900	34,858,000
Taxable	1,151,695	1,730,753	357,600	23,991,811	0	0	2,260,053	29,491,912
<b>WAVERLY</b>								
Assessed	1,736,600	600,300	157,800	27,105,700	0	3,364,100	984,000	33,948,500
Taxable	1,361,728	573,190	83,074	21,268,870	0	3,226,436	984,000	27,497,298
<b>Totals</b>	3,606,800	2,383,600	515,400	55,681,700	0	3,364,100	3,254,900	68,806,500
	2,513,423	2,303,943	440,674	45,260,681	0	3,226,436	3,244,053	56,989,210

<b>VANDERBILT SCHOOL-69040</b>	<b>County Equalized Value =</b>	<b>729,950</b>	<b>Taxable Value =</b>	<b>677,311</b>
--------------------------------	---------------------------------	----------------	------------------------	----------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>WILMOT</b>								
Assessed	0	42,700	0	659,000	0	0	28,250	729,950
Taxable	0	38,172	0	610,889	0	0	28,250	677,311

<b>COPISD</b>	<b>County Equalized Value =</b>	<b>1,441,721,015</b>	<b>Taxable Value =</b>	<b>1,188,233,572</b>
---------------	---------------------------------	----------------------	------------------------	----------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>COPISD</b>								
<b>Assessed</b>	33,415,100	150,400,510	5,787,800	1,193,534,305	101,700	3,364,100	55,117,500	1,441,721,015
<b>Taxable</b>	23,019,632	132,828,462	5,309,520	970,614,538	41,023	3,226,436	53,193,961	1,188,233,572

<b>CHAR-EMM ISD</b>	<b>County Equalized Value =</b>	<b>175,786,550</b>	<b>Taxable Value =</b>	<b>145,244,779</b>
---------------------	---------------------------------	--------------------	------------------------	--------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>CHAR-EMM ISD</b>								
<b>Assessed</b>	982,800	387,000	0	170,926,400	0	0	3,490,350	175,786,550
<b>Taxable</b>	595,129	357,976	0	141,035,322	0	0	3,256,352	145,244,779