



# Cheboygan County Board of Commissioners' Meeting

April 11<sup>th</sup> 2017

**Title:** 2017 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 2017 Equalization report as presented.

**Prepared by:** Janice B. Eaton

**Department:** Equalization

# 2017 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
Parcel Count by Unit and Class.....	20
Totals by class, school district, including tentative taxable values.....	21-26



# Equalization Department

870 S Main St. PO Box 70  
Cheboygan, MI 49721  
www.cheboygancounty.net

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

April 11, 2017

Cheboygan County Board of Commissioners,

I hereby submit the 2017 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 2017.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
<b>\$1,653,884,840</b>	<b>\$60,675,050</b>	<b>\$1,714,559,890</b>

This represents a 1.25% increase in equalized overall compared to the 2016 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2017.

Respectfully,

*Janice B. Eaton*

Janice B. Eaton, 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	Joe Lavender
Hebron Twp	Charles Ostwald
Inverness Twp	Clayton McGovern
Koehler Twp	Clarkson Most
Mackinaw Twp	Joe Lavender
Mentor Twp	Trevor Most
Mullett Twp	Clayton McGovern
Munro Twp	Charles Antkoviak
Nunda Twp	Clarkson Most
Tuscarora Twp	Mike Ridley
Walker Twp	Diann Most
Waverly Twp	Fred Lindroth
Wilmot Twp	Trevor Most
City of Cheboygan	Tom Eustice

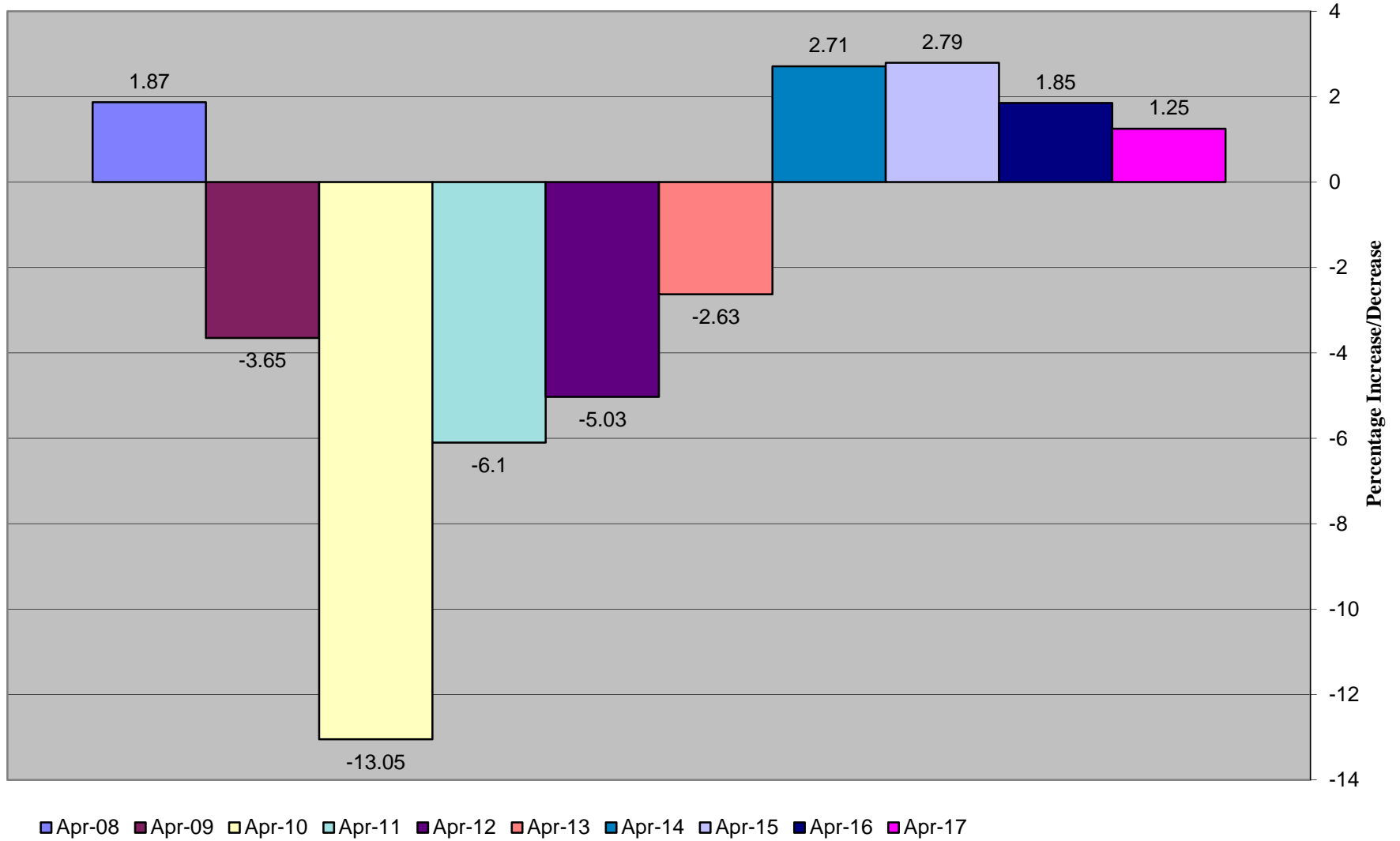
**DETERMINATION OF VARIANCE BETWEEN  
2017 COUNTY EQUALIZED VALUES  
AND 2016 STATE EQUALIZED VALUES**

	<b>2016</b>	<b>2017</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Real Property</b>	1,633,698,447	1,653,884,840	1.24%	96.46%
<b>Personal Property</b>	59,722,200	60,675,050	1.60%	3.54%
<b>Total County</b>	1,693,420,647	1,714,559,890	1.25%	100.00%

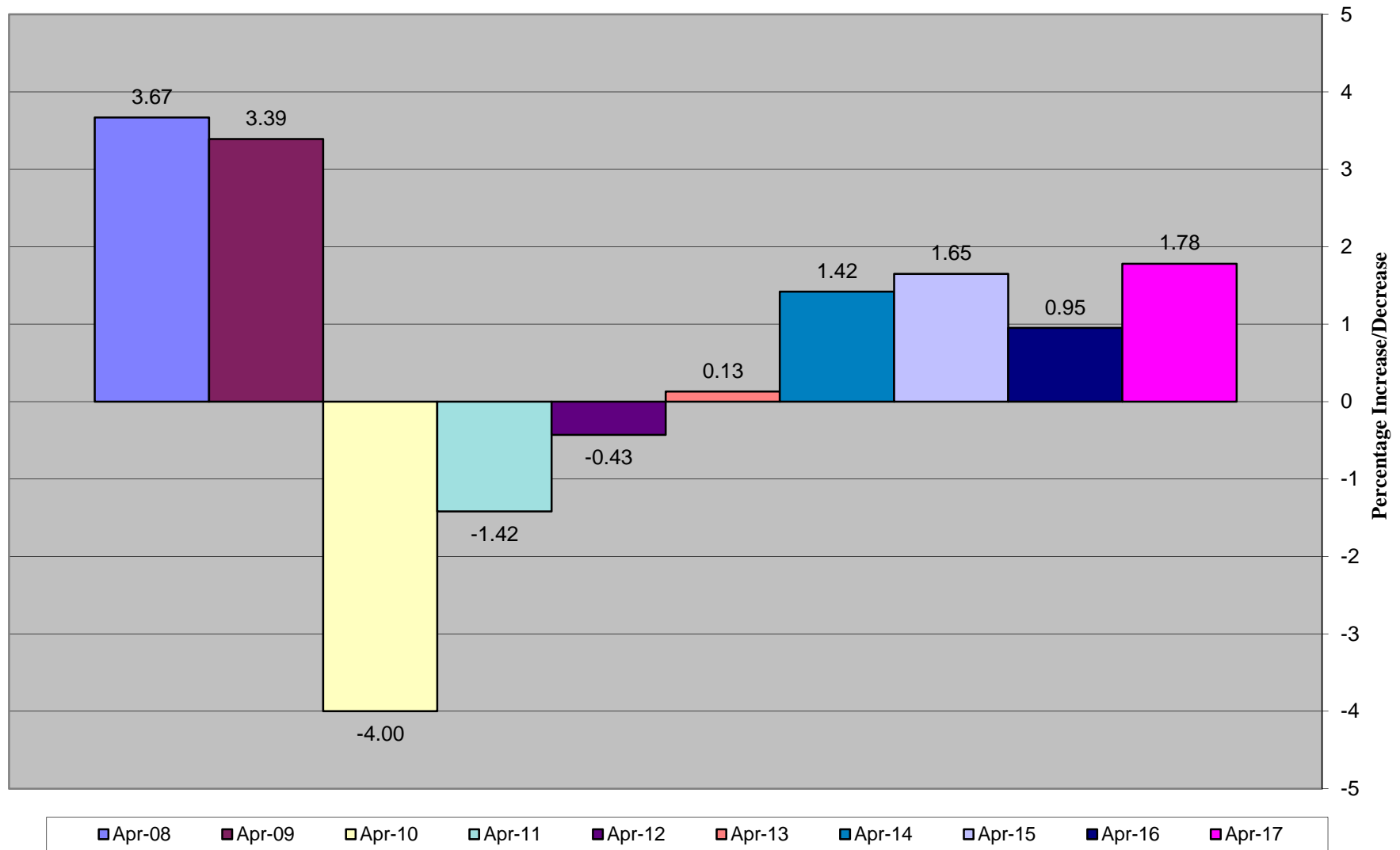
**DETERMINATION OF VARIANCE  
BY CLASSIFICATION BETWEEN  
2017 COUNTY EQUALIZED VALUES  
AND 2016 STATE EQUALIZED VALUES**

	<b>2016</b>	<b>2017</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Agricultural</b>	34,841,600	34,264,310	-1.66%	2.00%
<b>Commercial</b>	160,593,750	164,371,200	2.35%	9.59%
<b>Industrial</b>	6,204,600	6,042,400	-2.61%	0.35%
<b>Residential</b>	1,428,462,397	1,445,570,230	1.20%	84.31%
<b>Timber Cutover</b>	101,700	101,700	0.00%	0.01%
<b>Developmental</b>	3,494,400	3,535,000	1.16%	0.21%
<b>Personal</b>	59,722,200	60,675,050	1.60%	3.54%
<b>Total</b>	1,693,420,647	1,714,559,890	1.25%	100.00%

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

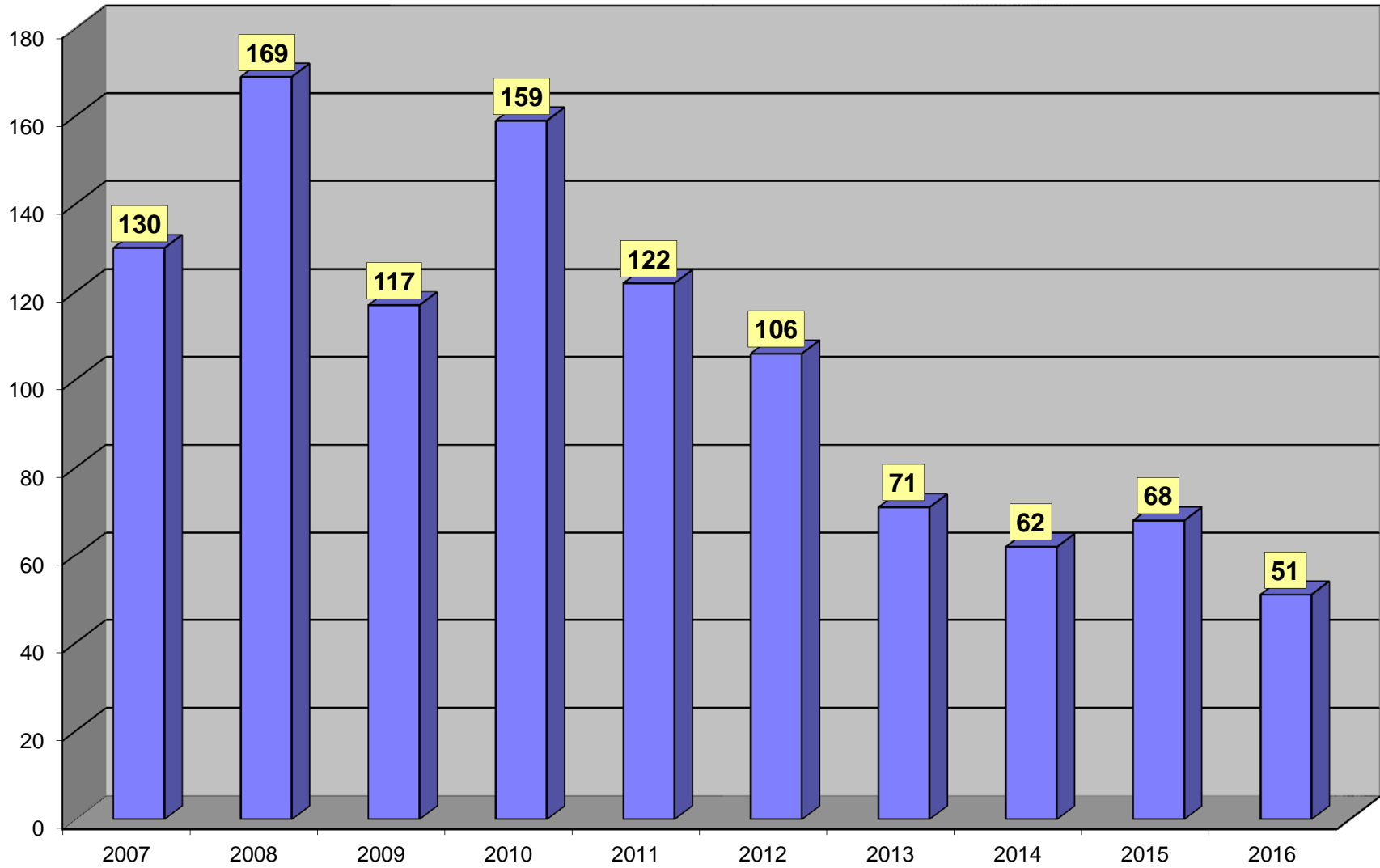


### County History of Increase/Decrease in Taxable Value

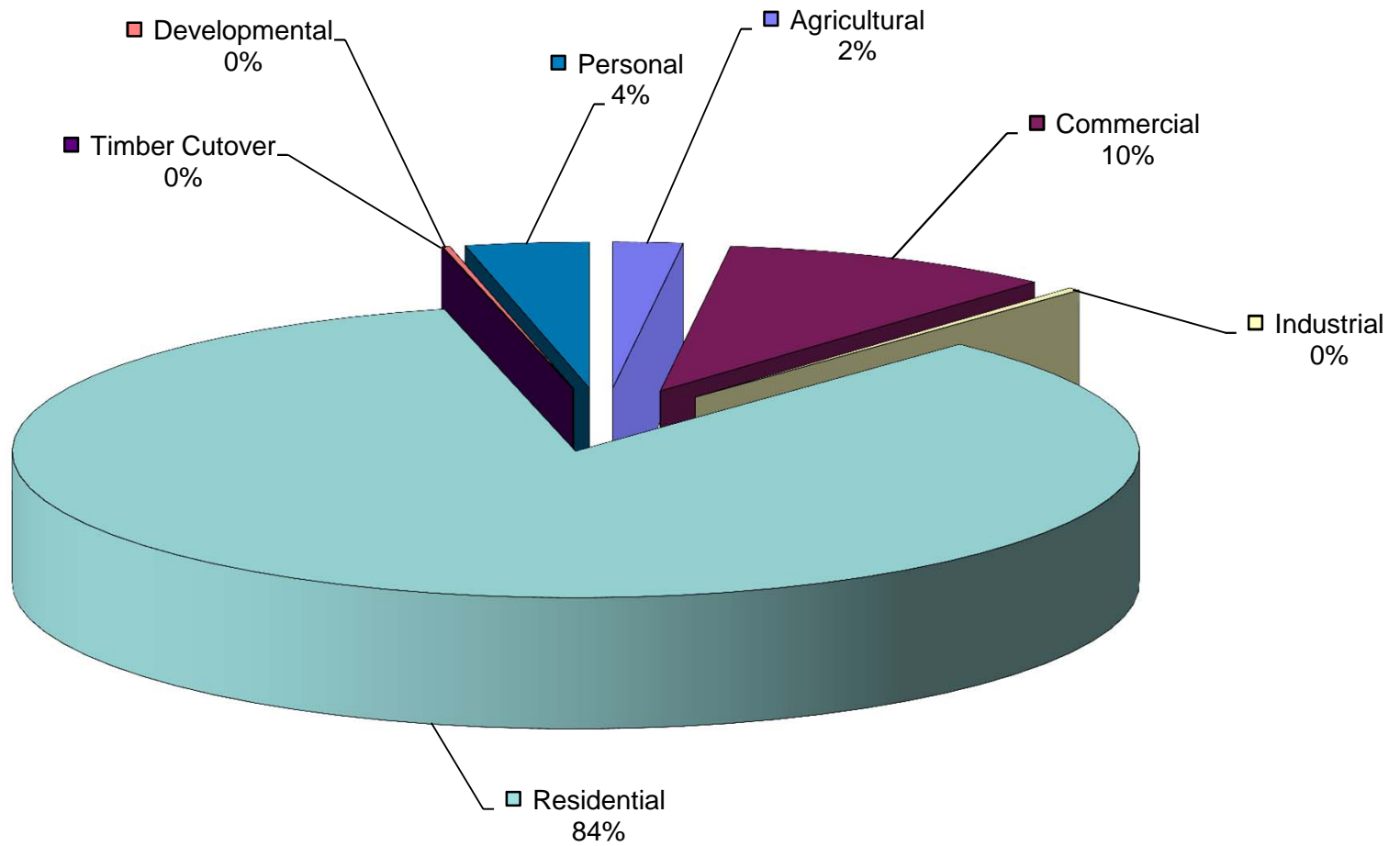




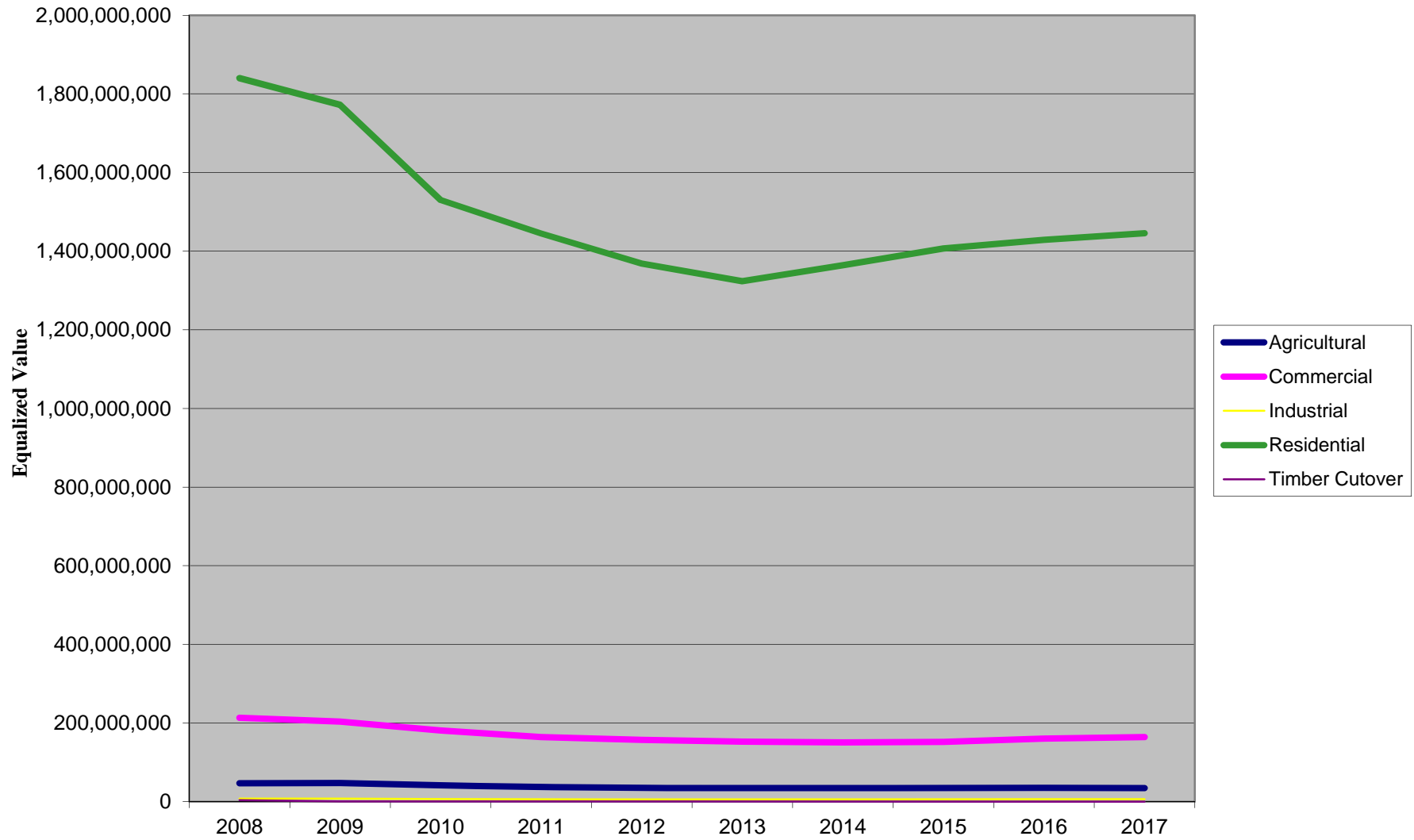
### Number of Bank Foreclosures



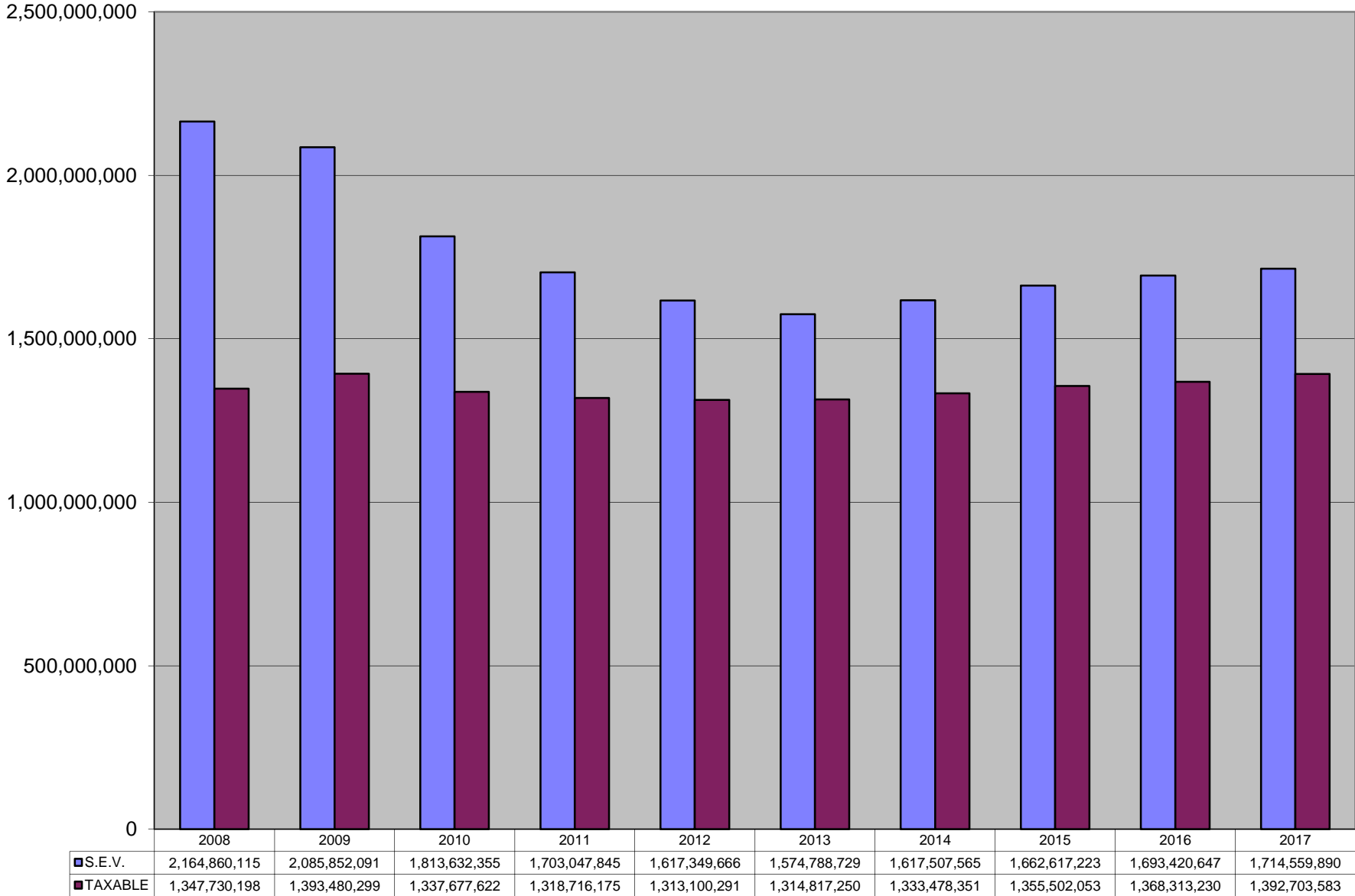
**2017 Equalized Value \$1,714,559,890**



### Value Trend by Class



### Assessed and Taxable Values



**Equalized Value by Unit  
2017  
Cheboygan County**

<i>UNIT</i>	<i>2017 Board of Review Value</i>			<i>2017 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>	73,891,300	1,007,800	74,899,100	73,891,300	1,007,800	74,899,100
<b>BEAUGRAND</b>	53,265,210	1,058,150	54,323,360	53,265,210	1,058,150	54,323,360
<b>BENTON</b>	166,066,400	3,869,200	169,935,600	166,066,400	3,869,200	169,935,600
<b>BURT</b>	154,994,700	3,192,400	158,187,100	154,994,700	3,192,400	158,187,100
<b>ELLIS</b>	25,532,300	9,629,000	35,161,300	25,532,300	9,629,000	35,161,300
<b>FOREST</b>	31,897,000	1,915,300	33,812,300	31,897,000	1,915,300	33,812,300
<b>GRANT</b>	65,093,150	637,650	65,730,800	65,093,150	637,650	65,730,800
<b>HEBRON</b>	16,120,700	1,707,800	17,828,500	16,120,700	1,707,800	17,828,500
<b>INVERNESS</b>	142,067,500	7,154,600	149,222,100	142,067,500	7,154,600	149,222,100
<b>KOEHLER</b>	74,372,400	2,504,300	76,876,700	74,372,400	2,504,300	76,876,700
<b>MACKINAW</b>	98,122,800	4,673,100	102,795,900	98,122,800	4,673,100	102,795,900
<b>MENTOR</b>	33,791,100	772,950	34,564,050	33,791,100	772,950	34,564,050
<b>MULLETT</b>	139,617,700	1,500,700	141,118,400	139,617,700	1,500,700	141,118,400
<b>MUNRO</b>	70,825,800	1,134,600	71,960,400	70,825,800	1,134,600	71,960,400
<b>NUNDA</b>	47,424,000	3,440,650	50,864,650	47,424,000	3,440,650	50,864,650
<b>TUSCARORA</b>	289,037,900	6,520,400	295,558,300	289,037,900	6,520,400	295,558,300
<b>WALKER</b>	8,180,300	245,250	8,425,550	8,180,300	245,250	8,425,550
<b>WAVERLY</b>	32,539,600	1,038,600	33,578,200	32,539,600	1,038,600	33,578,200
<b>WILMOT</b>	23,239,100	1,375,000	24,614,100	23,239,100	1,375,000	24,614,100
<b>CHEBOYGAN</b>	107,805,880	7,297,600	115,103,480	107,805,880	7,297,600	115,103,480
<b>TOTAL</b>	<b>1,653,884,840</b>	<b>60,675,050</b>	<b>1,714,559,890</b>	<b>1,653,884,840</b>	<b>60,675,050</b>	<b>1,714,559,890</b>

**Equalized Values Ascending Order  
2017  
Cheboygan County**

<i>UNIT</i>	<i>2017 County Equalized Value</i>			<i>% County Total</i>
	<b>Real</b>	<b>Personal</b>	<b>Total</b>	
<b>WALKER</b>	8,180,300	245,250	8,425,550	0.49%
<b>HEBRON</b>	16,120,700	1,707,800	17,828,500	1.04%
<b>WILMOT</b>	23,239,100	1,375,000	24,614,100	1.44%
<b>WAVERLY</b>	32,539,600	1,038,600	33,578,200	1.96%
<b>FOREST</b>	31,897,000	1,915,300	33,812,300	1.97%
<b>MENTOR</b>	33,791,100	772,950	34,564,050	2.02%
<b>ELLIS</b>	25,532,300	9,629,000	35,161,300	2.05%
<b>NUNDA</b>	47,424,000	3,440,650	50,864,650	2.97%
<b>BEAUGRAND</b>	53,265,210	1,058,150	54,323,360	3.17%
<b>GRANT</b>	65,093,150	637,650	65,730,800	3.83%
<b>MUNRO</b>	70,825,800	1,134,600	71,960,400	4.20%
<b>ALOHA</b>	73,891,300	1,007,800	74,899,100	4.37%
<b>KOEHLER</b>	74,372,400	2,504,300	76,876,700	4.48%
<b>MACKINAW</b>	98,122,800	4,673,100	102,795,900	6.00%
<b>CHEBOYGAN</b>	107,805,880	7,297,600	115,103,480	6.71%
<b>MULLETT</b>	139,617,700	1,500,700	141,118,400	8.23%
<b>INVERNESS</b>	142,067,500	7,154,600	149,222,100	8.70%
<b>BURT</b>	154,994,700	3,192,400	158,187,100	9.23%
<b>BENTON</b>	166,066,400	3,869,200	169,935,600	9.91%
<b>TUSCARORA</b>	289,037,900	6,520,400	295,558,300	17.24%
<b>TOTAL</b>	<b>1,653,884,840</b>	<b>60,675,050</b>	<b>1,714,559,890</b>	<b>100.00%</b>

## 2017 RATIOS AND FACTORS

	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ALOHA	49.66	1.0000	49.34	1.0000	49.29	1.0000	49.61	1.0000		
BEAUGRAND	49.74	1.0000	49.32	1.0000	49.78	1.0000	49.57	1.0000		
BENTON	49.52	1.0000	49.70	1.0000	49.93	1.0000	49.56	1.0000		
BURT	49.61	1.0000	49.06	1.0000			49.82	1.0000		
ELLIS	49.88	1.0000	49.10	1.0000	49.96	1.0000	49.94	1.0000		
FOREST	49.59	1.0000	49.70	1.0000	49.75	1.0000	49.43	1.0000		
GRANT	49.84	1.0000	49.63	1.0000			49.26	1.0000		
HEBRON	49.98	1.0000	49.65	1.0000	49.66	1.0000	49.79	1.0000		
INVERNESS	49.70	1.0000	49.47	1.0000	49.49	1.0000	49.81	1.0000		
KOEHLER	49.31	1.0000	49.13	1.0000	49.99	1.0000	49.75	1.0000		
MACKINAW			49.64	1.0000	49.64	1.0000	49.73	1.0000		
MENTOR	49.23	1.0000	49.76	1.0000			49.56	1.0000		
MULLETT	49.82	1.0000	49.82	1.0000			49.72	1.0000		
MUNRO	49.83	1.0000	49.34	1.0000	49.71	1.0000	49.66	1.0000	49.24	1.0000
NUNDA	49.48	1.0000	49.17	1.0000			49.94	1.0000		
TUSCARORA	49.81	1.0000	49.86	1.0000	49.82	1.0000	49.11	1.0000		
WALKER	49.51	1.0000	49.81	1.0000	49.92	1.0000	49.82	1.0000		
WAVERLY	49.54	1.0000	49.63	1.0000	50.00	1.0000	49.65	1.0000		
WILMOT	49.26	1.0000	49.13	1.0000	49.40	1.0000	49.84	1.0000		
CHEBOYGAN			49.66	1.0000	49.93	1.0000	49.67	1.0000		

DEVELOPMENTAL		
	Ratio	Factor
WAVERLY	49.58	1.0000

**2017 AGRICULTURAL CLASS**

	<b>2017 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	2,124,300	NONE	49.66	2,124,300	1.72%	6.20%
<b>BEAUGRAND</b>	1,754,610	NONE	49.74	1,754,610	-0.82%	5.12%
<b>BENTON</b>	3,531,600	NONE	49.52	3,531,600	-1.30%	10.31%
<b>BURT</b>	846,800	NONE	49.61	846,800	0.45%	2.47%
<b>ELLIS</b>	734,000	NONE	49.88	734,000	-26.42%	2.14%
<b>FOREST</b>	1,914,500	NONE	49.59	1,914,500	1.33%	5.59%
<b>GRANT</b>	3,188,300	NONE	49.84	3,188,300	0.91%	9.31%
<b>HEBRON</b>	1,967,800	NONE	49.98	1,967,800	0.90%	5.74%
<b>INVERNESS</b>	4,358,200	NONE	49.70	4,358,200	-2.33%	12.72%
<b>KOEHLER</b>	1,495,000	NONE	49.31	1,495,000	1.28%	4.36%
<b>MACKINAW</b>	0	NONE		0	0.00%	0.00%
<b>MENTOR</b>	1,690,700	NONE	49.23	1,690,700	0.08%	4.93%
<b>MULLETT</b>	765,800	NONE	49.82	765,800	2.49%	2.23%
<b>MUNRO</b>	4,616,100	NONE	49.83	4,616,100	-1.40%	13.47%
<b>NUNDA</b>	1,216,400	NONE	49.48	1,216,400	8.01%	3.55%
<b>TUSCARORA</b>	490,200	NONE	49.81	490,200	-26.80%	1.43%
<b>WALKER</b>	1,317,300	NONE	49.51	1,317,300	-9.48%	3.84%
<b>WAVERLY</b>	1,731,200	NONE	49.54	1,731,200	-0.33%	5.05%
<b>WILMOT</b>	521,500	NONE	49.26	521,500	-0.11%	1.52%
<b>CHEBOYGAN</b>	0	NONE		0	0.00%	0.00%
<b>TOTAL</b>	<b>34,264,310</b>			<b>34,264,310</b>	<b>-1.66%</b>	<b>100.00%</b>



**2017 COMMERCIAL CLASS**

	<b>2017 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	1,724,400	NONE	49.34	1,724,400	0.12%	1.05%
<b>BEAUGRAND</b>	2,067,800	NONE	49.32	2,067,800	-0.89%	1.26%
<b>BENTON</b>	1,303,700	NONE	49.70	1,303,700	5.46%	0.79%
<b>BURT</b>	156,300	NONE	49.06	156,300	2.22%	0.10%
<b>ELLIS</b>	1,248,100	NONE	49.10	1,248,100	0.10%	0.76%
<b>FOREST</b>	1,758,100	NONE	49.70	1,758,100	0.87%	1.07%
<b>GRANT</b>	758,200	NONE	49.63	758,200	0.76%	0.46%
<b>HEBRON</b>	589,200	NONE	49.65	589,200	-0.66%	0.36%
<b>INVERNESS</b>	18,039,500	NONE	49.47	18,039,500	10.79%	10.97%
<b>KOEHLER</b>	1,089,200	NONE	49.13	1,089,200	1.91%	0.66%
<b>MACKINAW</b>	63,022,300	NONE	49.64	63,022,300	3.40%	38.34%
<b>MENTOR</b>	742,900	NONE	49.76	742,900	-0.30%	0.45%
<b>MULLETT</b>	1,140,800	NONE	49.82	1,140,800	1.56%	0.69%
<b>MUNRO</b>	1,050,800	NONE	49.34	1,050,800	-1.28%	0.64%
<b>NUNDA</b>	1,818,900	NONE	49.17	1,818,900	-3.23%	1.11%
<b>TUSCARORA</b>	27,875,000	NONE	49.86	27,875,000	-1.23%	16.96%
<b>WALKER</b>	29,400	NONE	49.81	29,400	1.38%	0.02%
<b>WAVERLY</b>	762,600	NONE	49.63	762,600	23.90%	0.46%
<b>WILMOT</b>	421,100	NONE	49.13	421,100	-9.15%	0.26%
<b>CHEBOYGAN</b>	38,772,900	NONE	49.66	38,772,900	0.41%	23.59%
<b>TOTAL</b>	<b>164,371,200</b>			<b>164,371,200</b>	<b>2.35%</b>	<b>100.00%</b>

## 2017 INDUSTRIAL CLASS

	2017 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
<b>ALOHA</b>	9,500	NONE	49.29	9,500	0.00%	0.16%
<b>BEAUGRAND</b>	25,800	NONE	49.78	25,800	0.39%	0.43%
<b>BENTON</b>	152,700	NONE	49.93	152,700	20.14%	2.53%
<b>BURT</b>	NONE CLASSED					
<b>ELLIS</b>	322,300	NONE	49.96	322,300	1.48%	5.33%
<b>FOREST</b>	350,700	NONE	49.75	350,700	0.06%	5.80%
<b>GRANT</b>	NONE CLASSED					
<b>HEBRON</b>	86,400	NONE	49.66	86,400	0.00%	1.43%
<b>INVERNESS</b>	88,300	NONE	49.49	88,300	-42.33%	1.46%
<b>KOEHLER</b>	784,800	NONE	49.99	784,800	0.17%	12.99%
<b>MACKINAW</b>	25,100	NONE	49.64	25,100	0.00%	0.42%
<b>MENTOR</b>	NONE CLASSED					
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	87,000	NONE	49.71	87,000	-0.11%	1.44%
<b>NUNDA</b>	NONE CLASSED					
<b>TUSCARORA</b>	320,700	NONE	49.82	320,700	0.69%	5.31%
<b>WALKER</b>	225,600	NONE	49.92	225,600	2.64%	3.73%
<b>WAVERLY</b>	0	NONE	50.00	0	-100.00%	0.00%
<b>WILMOT</b>	7,200	NONE	49.40	7,200	0.00%	0.12%
<b>CHEBOYGAN</b>	3,556,300	NONE	49.93	3,556,300	0.38%	58.86%
<b>TOTAL</b>	<b>6,042,400</b>			<b>6,042,400</b>	<b>-2.61%</b>	<b>100.00%</b>

**2017 RESIDENTIAL CLASS**

	<b>2017 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	70,033,100	NONE	49.61	70,033,100	-2.59%	4.84%
<b>BEAUGRAND</b>	49,417,000	NONE	49.57	49,417,000	2.40%	3.42%
<b>BENTON</b>	161,078,400	NONE	49.56	161,078,400	-1.50%	11.14%
<b>BURT</b>	153,991,600	NONE	49.82	153,991,600	2.88%	10.65%
<b>ELLIS</b>	23,227,900	NONE	49.94	23,227,900	2.72%	1.61%
<b>FOREST</b>	27,873,700	NONE	49.43	27,873,700	0.66%	1.93%
<b>GRANT</b>	61,146,650	NONE	49.26	61,146,650	0.67%	4.23%
<b>HEBRON</b>	13,477,300	NONE	49.79	13,477,300	-1.51%	0.93%
<b>INVERNESS</b>	119,581,500	NONE	49.81	119,581,500	0.36%	8.27%
<b>KOEHLER</b>	71,003,400	NONE	49.75	71,003,400	0.69%	4.91%
<b>MACKINAW</b>	35,075,400	NONE	49.73	35,075,400	1.46%	2.43%
<b>MENTOR</b>	31,357,500	NONE	49.56	31,357,500	3.30%	2.17%
<b>MULLETT</b>	137,711,100	NONE	49.72	137,711,100	0.57%	9.53%
<b>MUNRO</b>	64,970,200	NONE	49.66	64,970,200	1.30%	4.49%
<b>NUNDA</b>	44,388,700	NONE	49.94	44,388,700	3.68%	3.07%
<b>TUSCARORA</b>	260,352,000	NONE	49.11	260,352,000	4.19%	18.01%
<b>WALKER</b>	6,608,000	NONE	49.82	6,608,000	-1.93%	0.46%
<b>WAVERLY</b>	26,510,800	NONE	49.65	26,510,800	-3.87%	1.83%
<b>WILMOT</b>	22,289,300	NONE	49.84	22,289,300	-0.38%	1.54%
<b>CHEBOYGAN</b>	65,476,680	NONE	49.67	65,476,680	0.26%	4.53%
<b>TOTAL</b>	<b>1,445,570,230</b>			<b>1,445,570,230</b>	<b>1.20%</b>	<b>100.00%</b>

**2017 TIMBER CUTOVER CLASS**

	<b>2017 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>	101,700	NONE	49.24	101,700	0.00%	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>101,700</b>			<b>101,700</b>	<b>0.00%</b>	<b>100.00%</b>

**2017 DEVELOPMENTAL CLASS**

	<b>2017 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>	3,535,000	NONE	49.58	3,535,000	1.16%	100.00%
<b>WILMOT</b>	NONE CLASSED					
<b>CHEBOYGAN</b>	NONE CLASSED					
<b>TOTAL</b>	<b>3,535,000</b>			<b>3,535,000</b>	<b>1.16%</b>	<b>100.00%</b>

**2017 PERSONAL PROPERTY**

	<b>2017 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	1,007,800	NONE	50.00	1,007,800	-5.22%	1.66%
<b>BEAUGRAND</b>	1,058,150	NONE	50.00	1,058,150	5.72%	1.74%
<b>BENTON</b>	3,869,200	NONE	50.00	3,869,200	10.97%	6.38%
<b>BURT</b>	3,192,400	NONE	50.00	3,192,400	21.78%	5.26%
<b>ELLIS</b>	9,629,000	NONE	50.00	9,629,000	-7.19%	15.87%
<b>FOREST</b>	1,915,300	NONE	50.00	1,915,300	-0.58%	3.16%
<b>GRANT</b>	637,650	NONE	50.00	637,650	1.26%	1.05%
<b>HEBRON</b>	1,707,800	NONE	50.00	1,707,800	1.57%	2.81%
<b>INVERNESS</b>	7,154,600	NONE	50.00	7,154,600	-3.38%	11.79%
<b>KOEHLER</b>	2,504,300	NONE	50.00	2,504,300	9.17%	4.13%
<b>MACKINAW</b>	4,673,100	NONE	50.00	4,673,100	3.19%	7.70%
<b>MENTOR</b>	772,950	NONE	50.00	772,950	5.18%	1.27%
<b>MULLETT</b>	1,500,700	NONE	50.00	1,500,700	1.59%	2.47%
<b>MUNRO</b>	1,134,600	NONE	50.00	1,134,600	-4.13%	1.87%
<b>NUNDA</b>	3,440,650	NONE	50.00	3,440,650	4.02%	5.67%
<b>TUSCARORA</b>	6,520,400	NONE	50.00	6,520,400	6.58%	10.75%
<b>WALKER</b>	245,250	NONE	50.00	245,250	-25.13%	0.40%
<b>WAVERLY</b>	1,038,600	NONE	50.00	1,038,600	10.76%	1.71%
<b>WILMOT</b>	1,375,000	NONE	50.00	1,375,000	-5.61%	2.27%
<b>CHEBOYGAN</b>	7,297,600	NONE	50.00	7,297,600	1.82%	12.03%
<b>TOTAL</b>	<b>60,675,050</b>			<b>60,675,050</b>	<b>1.60%</b>	<b>100.00%</b>

**2017 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	1144			17	1201
<b>BEAUGRAND</b>	40	28	1	912			32	1013
<b>BENTON</b>	55	19	14	3357			61	3506
<b>BURT</b>	21	5		1256			23	1305
<b>ELLIS</b>	14	12	4	611			35	676
<b>FOREST</b>	32	12	2	914			28	988
<b>GRANT</b>	89	10		1380			17	1496
<b>HEBRON</b>	45	18	3	384			34	484
<b>INVERNESS</b>	98	158	6	1741			139	2142
<b>KOEHLER</b>	18	14	8	1416			30	1486
<b>MACKINAW</b>		240	2	644			177	1063
<b>MENTOR</b>	33	13		853			23	922
<b>MULLETT</b>	20	16		1796			34	1866
<b>MUNRO</b>	87	15	2	895	2		20	1021
<b>NUNDA</b>	38	43		2099			44	2224
<b>TUSCARORA</b>	13	269	3	3377			200	3862
<b>WALKER</b>	25	2	3	232			9	271
<b>WAVERLY</b>	39	12	0	568		6	18	643
<b>WILMOT</b>	12	11	2	645			25	695
<b>CHEBOYGAN</b>		344	38	2438			280	3100
<b>TOTALS</b>	<b>707</b>	<b>1251</b>	<b>90</b>	<b>26662</b>	<b>2</b>	<b>6</b>	<b>1246</b>	<b>29964</b>

## Cheboygan County Equalization

Values by class and district

*taxable values are tentative*

<b>CHEBOYGAN SCHOOL-16015</b>	<b>County Equalized Value =</b>	<b>725,246,240</b>	<b>Taxable Value=</b>	<b>584,005,969</b>
-------------------------------	---------------------------------	--------------------	-----------------------	--------------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>Aloha</b>								
Assessed	2,124,300	1,724,400	9,500	70,033,100	0	0	1,007,800	74,899,100
Taxable	1,249,416	927,542	6,187	53,970,842	0	0	1,007,800	57,161,787
<b>Beaugrand</b>								
Assessed	1,754,610	2,067,800	25,800	49,417,000	0	0	1,058,150	54,323,360
Taxable	1,253,429	1,715,021	23,442	39,796,079	0	0	1,058,150	43,846,121
<b>Benton</b>								
Assessed	3,531,600	1,303,700	152,700	161,078,400	0	0	3,869,200	169,935,600
Taxable	1,958,298	1,066,508	107,645	137,084,834	0	0	3,869,200	144,086,485
<b>Grant</b>								
Assessed	3,188,300	758,200	0	61,146,650	0	0	637,650	65,730,800
Taxable	1,945,163	655,860	0	45,321,175	0	0	637,650	48,559,848
<b>Hebron</b>								
Assessed	1,628,000	503,600	0	4,127,800	0	0	219,150	6,478,550
Taxable	1,178,434	456,014	0	3,253,863	0	0	217,587	5,105,898
<b>Inverness</b>								
Assessed	4,358,200	18,039,500	88,300	119,581,500	0	0	7,154,600	149,222,100
Taxable	3,109,276	15,016,503	43,036	86,363,981	0	0	7,154,600	111,687,396
<b>Mullett</b>								
Assessed	622,800	71,200	0	34,565,800	0	0	463,450	35,723,250
Taxable	399,265	60,415	0	28,429,437	0	0	463,450	29,352,567
<b>Munro</b>								
Assessed	4,616,100	837,500	87,000	47,271,200	101,700	0	916,500	53,830,000
Taxable	3,281,055	708,549	87,000	35,417,718	42,177	0	804,675	40,341,174
<b>City of Cheboygan</b>								
Assessed	0	38,772,900	3,556,300	65,476,680	0	0	7,297,600	115,103,480
Taxable	0	37,382,938	3,318,025	55,866,130	0	0	7,297,600	103,864,693
<b>Totals</b>	<b>21,823,910</b>	<b>64,078,800</b>	<b>3,919,600</b>	<b>612,698,130</b>	<b>101,700</b>	<b>0</b>	<b>22,624,100</b>	<b>725,246,240</b>
	<b>14,374,336</b>	<b>57,989,350</b>	<b>3,585,335</b>	<b>485,504,059</b>	<b>42,177</b>	<b>0</b>	<b>22,510,712</b>	<b>584,005,969</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>520,772,650</b>	<b>Taxable Value =</b>	<b>415,784,512</b>
----------------------------------	---------------------------------	--------------------	------------------------	--------------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>ELLIS</b>								
Assessed	515,700	399,700	0	11,592,000	0	0	853,500	13,360,900
Taxable	390,639	384,454	0	10,265,121	0	0	826,884	11,867,098
<b>KOEHLER</b>								
Assessed	1,495,000	1,089,200	784,800	71,003,400	0	0	2,504,300	76,876,700
Taxable	1,067,627	1,033,665	664,440	61,410,163	0	0	2,502,109	66,678,004
<b>MENTOR</b>								
Assessed	478,000	379,200	0	19,919,700	0	0	379,150	21,156,050
Taxable	431,412	358,340	0	16,614,749	0	0	379,150	17,783,651
<b>MULLETT</b>								
Assessed	143,000	1,069,600	0	103,145,300	0	0	1,037,250	105,395,150
Taxable	75,817	914,547	0	82,132,602	0	0	1,037,250	84,160,216
<b>TUSCARORA</b>								
Assessed	490,200	27,875,000	320,700	260,352,000	0	0	6,520,400	295,558,300
Taxable	293,752	19,871,212	319,030	200,971,493	0	0	6,510,399	227,965,886
<b>WALKER</b>								
Assessed	1,317,300	29,400	225,600	6,608,000	0	0	245,250	8,425,550
Taxable	986,154	23,995	163,845	5,910,413	0	0	245,250	7,329,657
<b>Totals</b>	<b>4,439,200</b>	<b>30,842,100</b>	<b>1,331,100</b>	<b>472,620,400</b>	<b>0</b>	<b>0</b>	<b>11,539,850</b>	<b>520,772,650</b>
	<b>3,245,401</b>	<b>22,586,213</b>	<b>1,147,315</b>	<b>377,304,541</b>	<b>0</b>	<b>0</b>	<b>11,501,042</b>	<b>415,784,512</b>

## Cheboygan County Equalization

### Values by Class and District

*taxable values are tentative*

<b>WOLVERINE SCHOOL-16100</b>	<b>County Equalized Value =</b>	<b>109,881,550</b>	<b>Taxable Value =</b>	<b>96,263,118</b>
-------------------------------	---------------------------------	--------------------	------------------------	-------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>ELLIS</b>								
Assessed	218,300	848,400	322,300	11,635,900	0	0	8,775,500	21,800,400
Taxable	181,605	800,688	274,977	10,757,005	0	0	8,758,031	20,772,306
<b>MENTOR</b>								
Assessed	1,212,700	363,700	0	11,437,800	0	0	393,800	13,408,000
Taxable	938,564	351,172	0	9,924,928	0	0	393,800	11,608,464
<b>NUNDA</b>								
Assessed	1,216,400	1,818,900	0	44,388,700	0	0	3,440,650	50,864,650
Taxable	895,282	1,689,807	0	36,964,996	0	0	3,421,200	42,971,285
<b>WILMOT</b>								
Assessed	521,500	377,400	7,200	21,571,800	0	0	1,330,600	23,808,500
Taxable	415,105	366,546	5,684	18,793,128	0	0	1,330,600	20,911,063
<b>Totals</b>								
	<b>3,168,900</b>	<b>3,408,400</b>	<b>329,500</b>	<b>89,034,200</b>	<b>0</b>	<b>0</b>	<b>13,940,550</b>	<b>109,881,550</b>
	<b>2,430,556</b>	<b>3,208,213</b>	<b>280,661</b>	<b>76,440,057</b>	<b>0</b>	<b>0</b>	<b>13,903,631</b>	<b>96,263,118</b>

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

<b>MACKINAW CITY SCHOOL-16070</b>	County Equalized Value =	<b>106,712,450</b>	Taxable Value =	<b>88,249,575</b>
-----------------------------------	--------------------------	--------------------	-----------------	-------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>HEBRON</b>								
Assessed	154,600	42,000	86,400	3,473,300	0	0	160,250	3,916,550
Taxable	144,664	11,988	48,603	2,803,624	0	0	159,520	3,168,399
<b>MACKINAW</b>								
Assessed	0	63,022,300	25,100	35,075,400	0	0	4,673,100	102,795,900
Taxable	0	53,623,750	25,100	26,766,755	0	0	4,665,571	85,081,176
<b>Totals</b>	<b>154,600</b>	<b>63,064,300</b>	<b>111,500</b>	<b>38,548,700</b>	<b>0</b>	<b>0</b>	<b>4,833,350</b>	<b>106,712,450</b>
	144,664	53,635,738	73,703	29,570,379	0	0	4,825,091	88,249,575

<b>PELLSTON SCHOOL-24040</b>	County Equalized Value =	<b>183,750,900</b>	Taxable Value =	<b>150,417,659</b>
------------------------------	--------------------------	--------------------	-----------------	--------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>BURT</b>								
Assessed	846,800	156,300	0	153,991,600	0	0	3,192,400	158,187,100
Taxable	502,549	131,415	0	127,456,816	0	0	3,139,174	131,229,954
<b>HEBRON</b>								
Assessed	185,200	43,600	0	5,876,200	0	0	1,328,400	7,433,400
Taxable	116,159	43,600	0	3,716,469	0	0	1,319,228	5,195,456
<b>MUNRO</b>								
Assessed	0	213,300	0	17,699,000	0	0	218,100	18,130,400
Taxable	0	204,739	0	13,569,410	0	0	218,100	13,992,249
<b>Totals</b>	<b>1,032,000</b>	<b>413,200</b>	<b>0</b>	<b>177,566,800</b>	<b>0</b>	<b>0</b>	<b>4,738,900</b>	<b>183,750,900</b>
	618,708	379,754	0	144,742,695	0	0	4,676,502	150,417,659

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

<b>ONAWAY SCHOOL-71050</b>	County Equalized Value =	<b>67,390,500</b>	Taxable Value =	<b>57,269,464</b>
----------------------------	--------------------------	-------------------	-----------------	-------------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>FOREST</b>								
Assessed	1,914,500	1,758,100	350,700	27,873,700	0	0	1,915,300	33,812,300
Taxable	1,186,839	1,704,130	350,700	24,105,137	0	0	1,907,062	29,253,868
<b>WAVERLY</b>								
Assessed	1,731,200	762,600	0	26,510,800	0	3,535,000	1,038,600	33,578,200
Taxable	1,349,648	658,310	0	21,651,168	0	3,317,870	1,038,600	28,015,596
Totals	3,645,700 2,536,487	2,520,700 2,362,440	350,700 350,700	54,384,500 45,756,305	0 0	3,535,000 3,317,870	2,953,900 2,945,662	67,390,500 57,269,464

<b>VANDERBILT SCHOOL-69040</b>	County Equalized Value =	<b>805,600</b>	Taxable Value =	<b>713,286</b>
--------------------------------	--------------------------	----------------	-----------------	----------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>WILMOT</b>								
Assessed	0	43,700	0	717,500	0	0	44,400	805,600
Taxable	0	39,118	0	629,768	0	0	44,400	713,286

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

<b>COPISD</b>	<b>County Equalized Value =</b>	<b>1,530,808,990</b>	<b>Taxable Value =</b>	<b>1,242,285,924</b>
---------------	---------------------------------	----------------------	------------------------	----------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>COPISD</b>								
<b>Assessed</b>	33,232,310	163,958,000	6,042,400	1,268,003,430	101,700	3,535,000	55,936,150	1,530,808,990
<b>Taxable</b>	22,731,444	139,821,072	5,437,714	1,015,205,109	42,177	3,317,870	55,730,538	1,242,285,924

<b>CHAR-EMM ISD</b>	<b>County Equalized Value =</b>	<b>183,750,900</b>	<b>Taxable Value =</b>	<b>150,417,659</b>
---------------------	---------------------------------	--------------------	------------------------	--------------------

BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
<b>CHAR-EMM ISD</b>								
<b>Assessed</b>	1,032,000	413,200	0	177,566,800	0	0	4,738,900	183,750,900
<b>Taxable</b>	618,708	379,754	0	144,742,695	0	0	4,676,502	150,417,659