



Cheboygan County

Board of Commissioners' Meeting

April 28nd 2015

Title: 2015 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 2015 Equalization report as presented.

Prepared by: Janice B. Eaton

Department: Equalization

2015 EQUALIZATION REPORT



Submitted to
Cheboygan County Board of Commissioners

Prepared By:

Equalization Department
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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



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April 28, 2015

Cheboygan County Board of Commissioners,

I hereby submit the 2015 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 2015.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
\$1,602,975,273	\$59,641,950	\$1,662,617,223

This represents a **2.79%** increase in equalized overall compared to the 2014 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2015.

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>

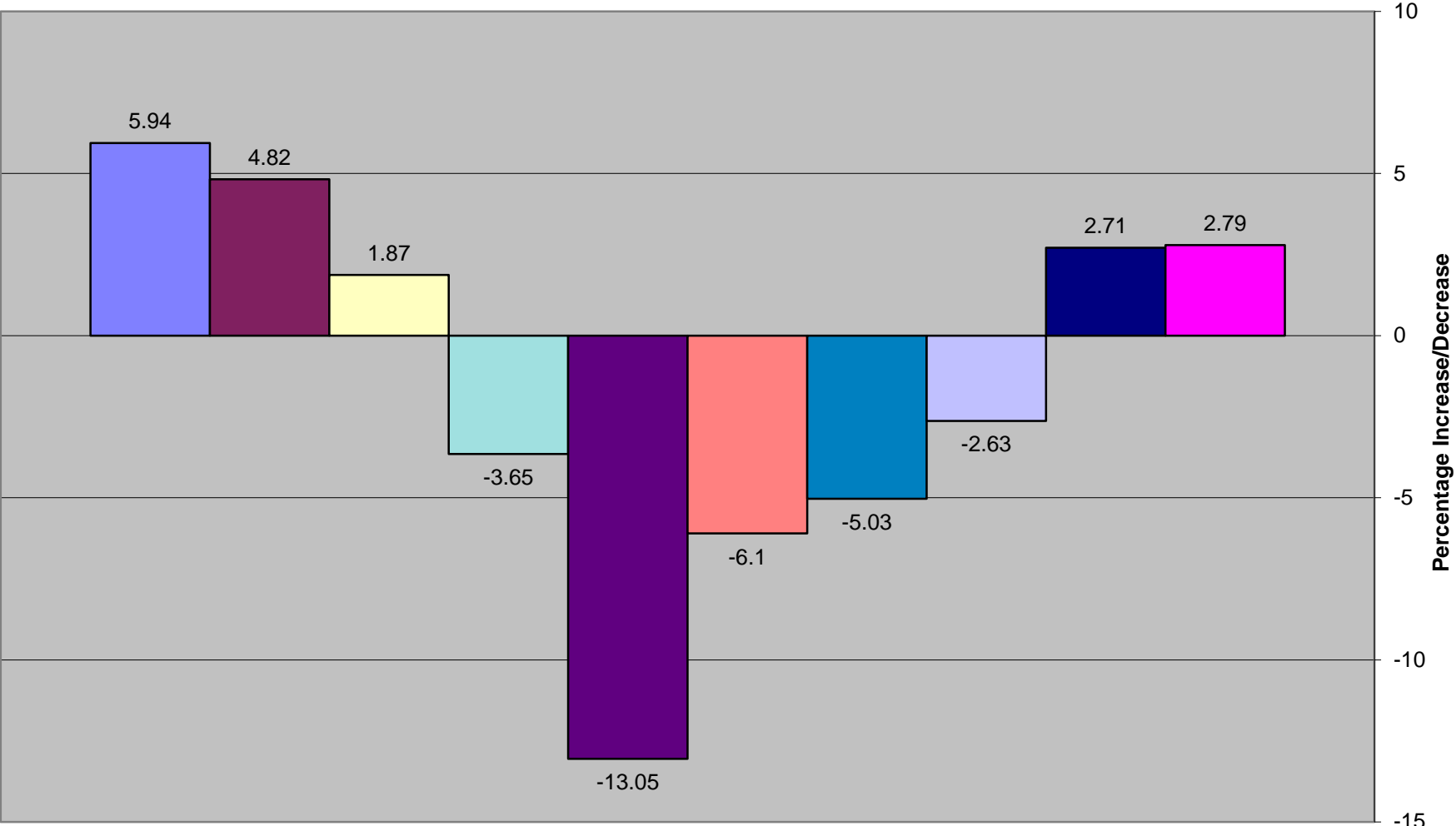
**DETERMINATION OF VARIANCE BETWEEN
2015 COUNTY EQUALIZED VALUES
AND 2014 STATE EQUALIZED VALUES**

	2014	2015	Variance	Percent of County Total
Real Property	1,558,899,715	1,602,975,273	2.83%	96.41%
Personal Property	58,607,850	59,641,950	1.76%	3.59%
TOTAL	1,617,507,565	1,662,617,223	2.79%	100.00%

**DETERMINATION OF VARIANCE
BY CLASSIFICATION BETWEEN
2015 COUNTY EQUALIZED VALUES
AND 2014 STATE EQUALIZED VALUES**

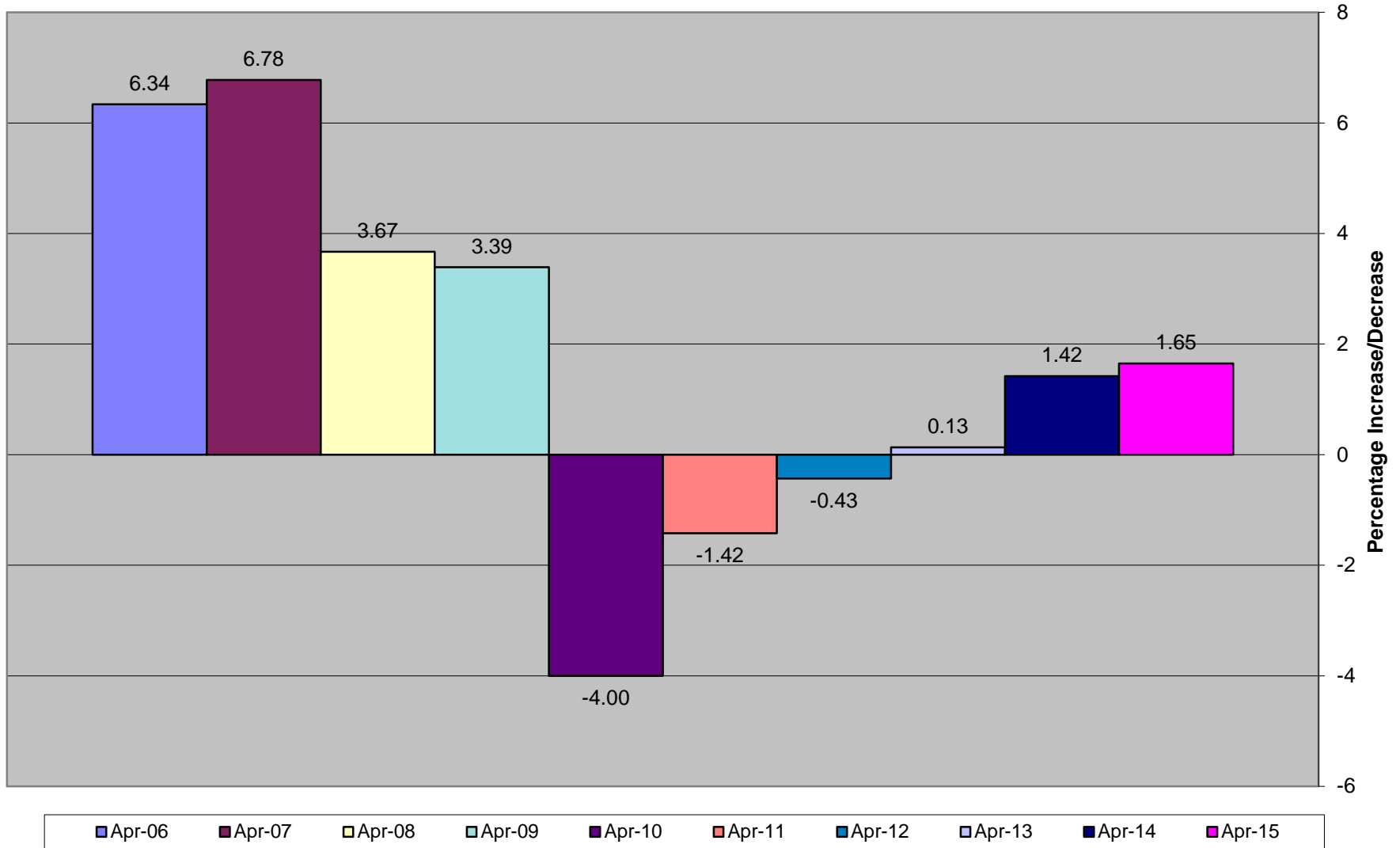
	2014	2015	Variance	Percent of County Total
Agricultural	34,397,900	34,631,800	0.68%	2.08%
Commercial	150,787,510	152,034,792	0.83%	9.14%
Industrial	5,787,800	6,041,000	4.37%	0.36%
Residential	1,364,460,705	1,406,732,781	3.10%	84.61%
Timber Cutover	101,700	101,700	0.00%	0.01%
Development	3,364,100	3,433,200	2.05%	0.21%
Personal	58,607,850	59,641,950	1.76%	3.59%
TOTAL	1,617,507,565	1,662,617,223	2.79%	100.00%

County History of Increase/Decrease in Assessed Value

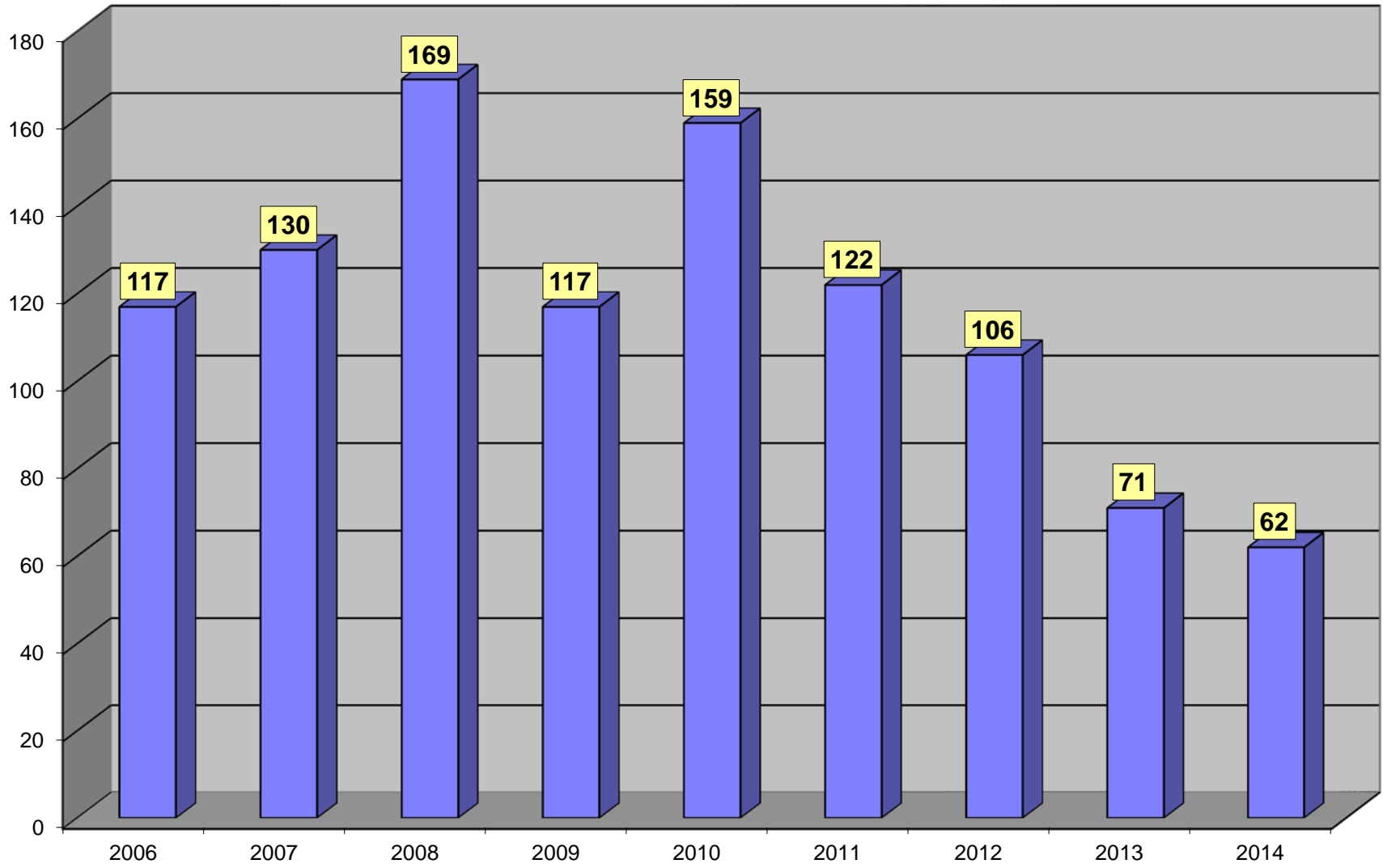


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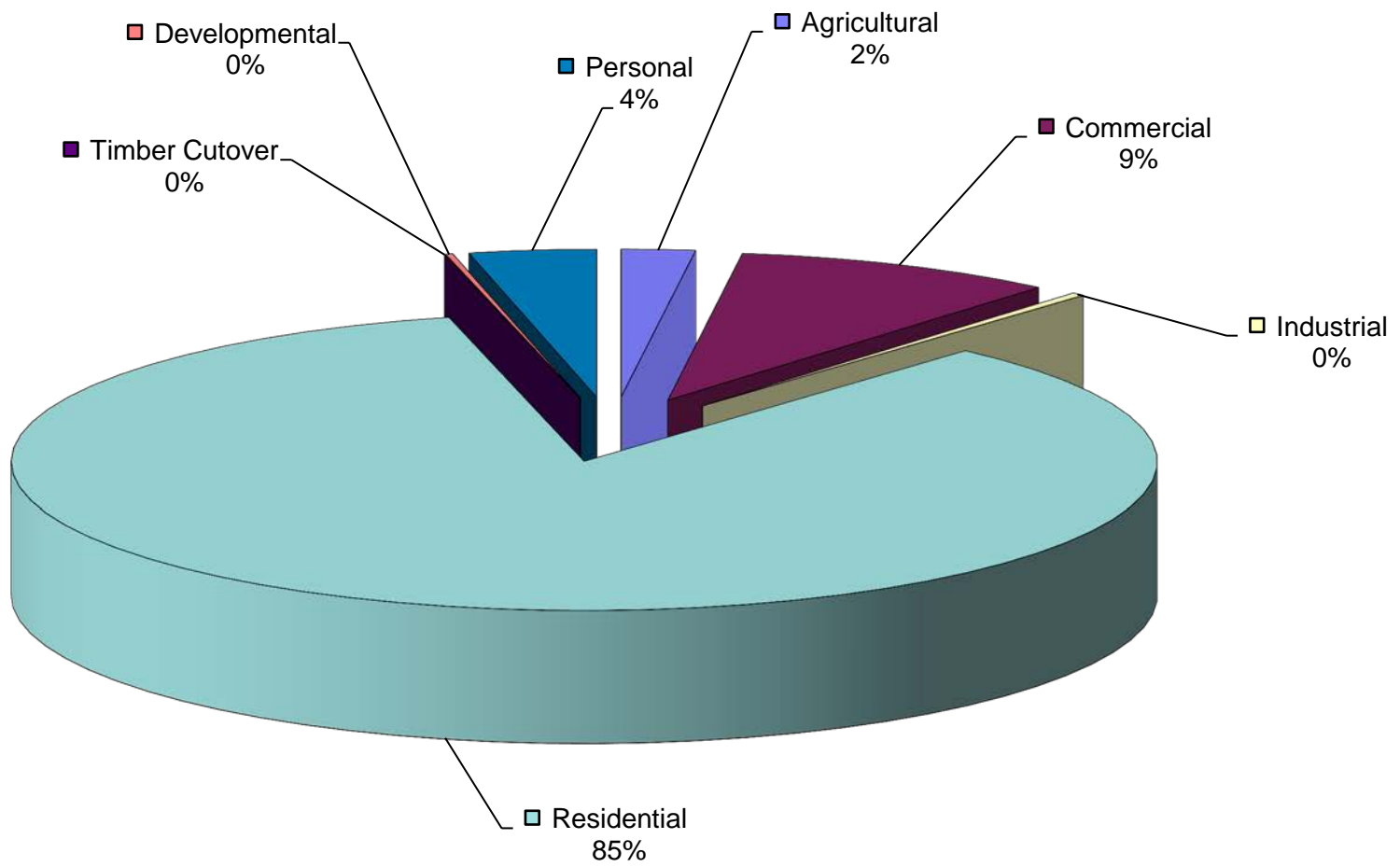
County History of Increase/Decrease in Taxable Value



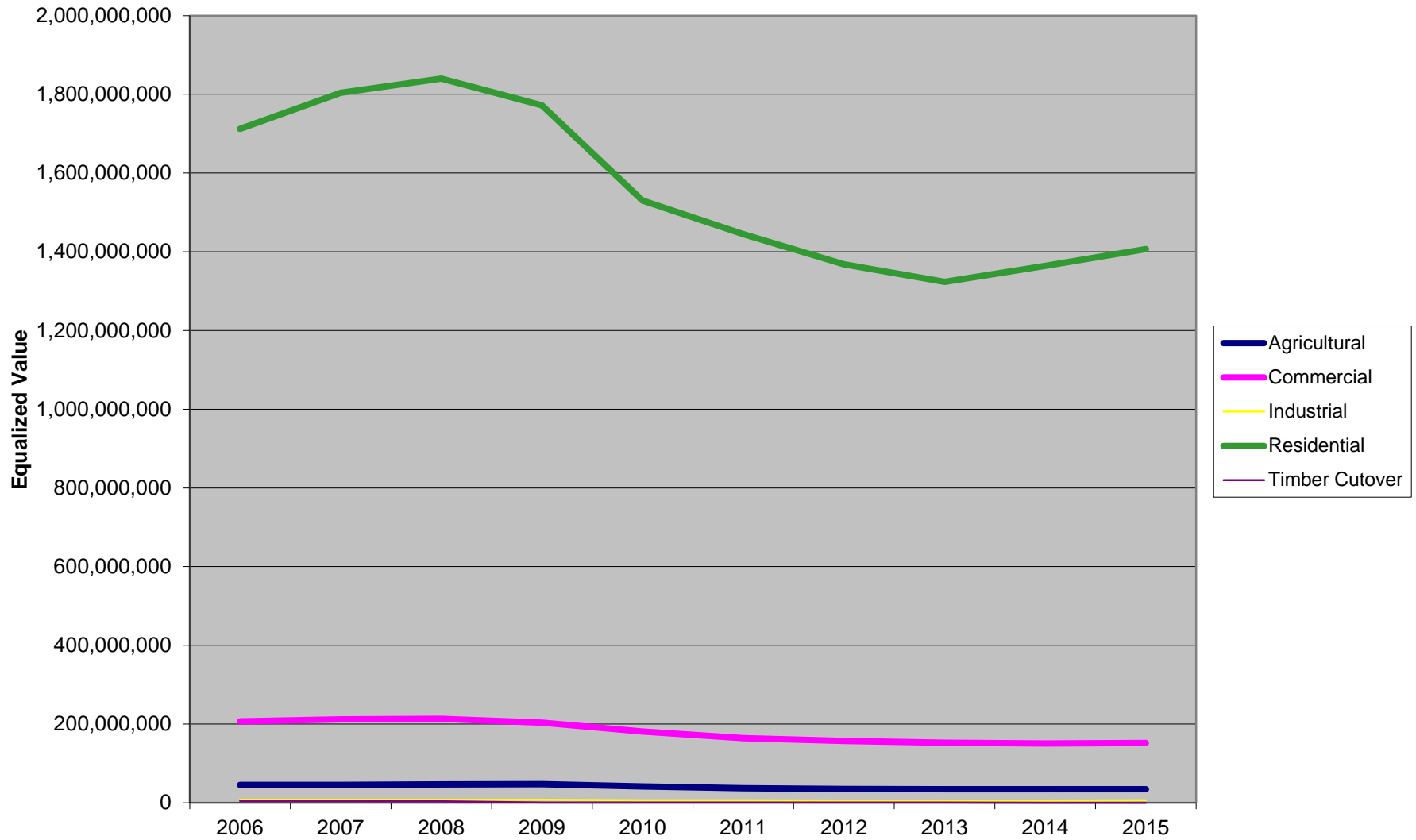
Number of Bank Foreclosures

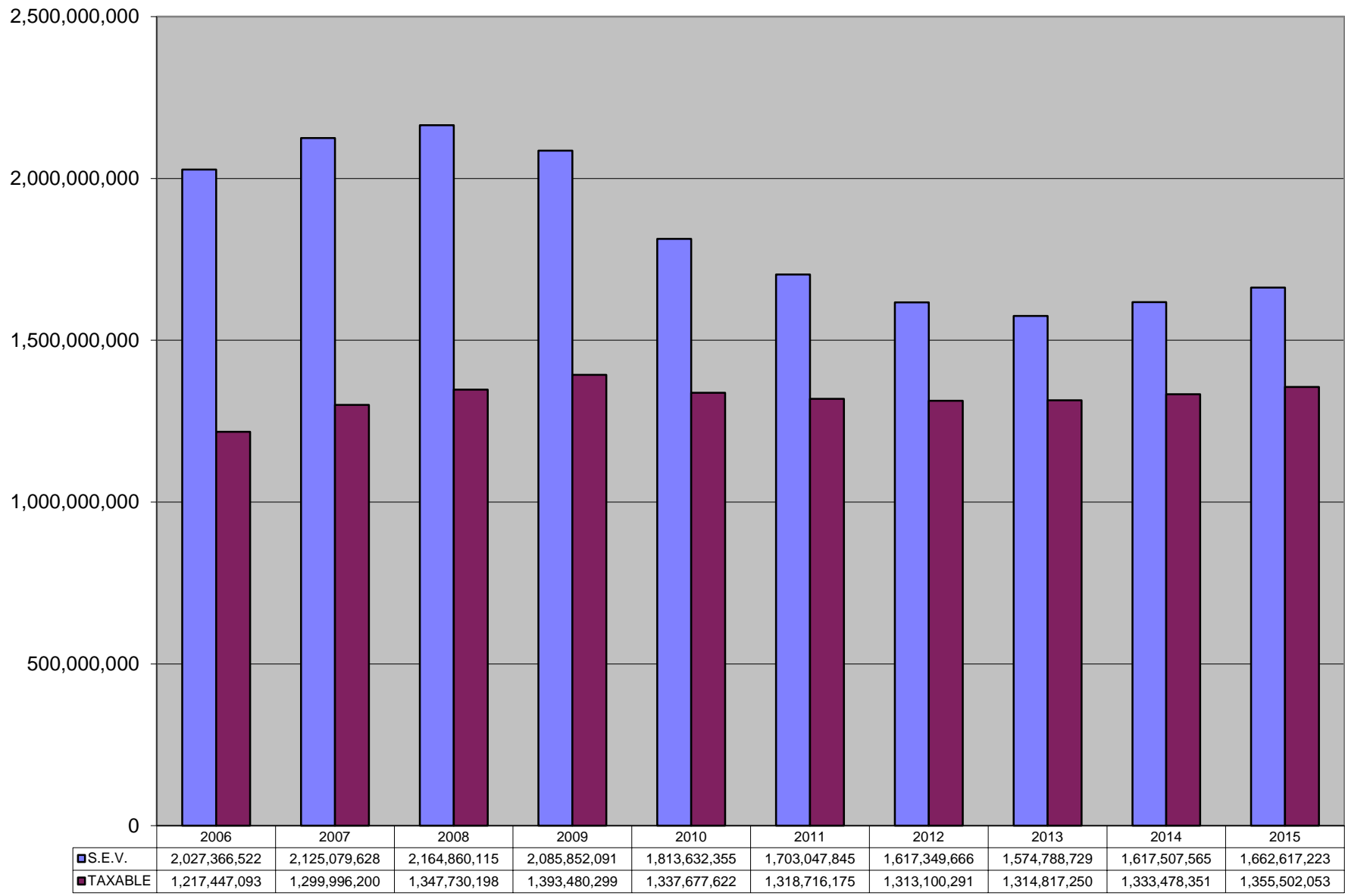


2015 Equalized Values 1,662,617,223



Value Trend by Class





Equalized Value by Unit

2015
CHEBOYGAN COUNTY

<i>UNIT</i>	<i>2015 Board of Review Value</i>			<i>2015 County Equalized Value</i>		
	Real	Personal	Total	Real	Personal	Total
ALOHA	70,890,200	1,020,350	71,910,550	70,890,200	1,020,350	71,910,550
BEAUGRAND	51,137,825	1,043,650	52,181,475	51,137,825	1,043,650	52,181,475
BENTON	169,398,450	3,371,100	172,769,550	169,398,450	3,371,100	172,769,550
BURT	152,494,900	1,179,350	153,674,250	152,494,900	1,179,350	153,674,250
ELLIS	24,856,000	11,318,300	36,174,300	24,856,000	11,318,300	36,174,300
FOREST	34,681,100	2,364,550	37,045,650	34,681,100	2,364,550	37,045,650
GRANT	63,329,539	660,850	63,990,389	63,329,539	660,850	63,990,389
HEBRON	14,941,500	1,711,500	16,653,000	14,941,500	1,711,500	16,653,000
INVERNESS	137,357,653	7,580,850	144,938,503	137,357,653	7,580,850	144,938,503
KOEHLER	75,531,700	2,169,100	77,700,800	75,531,700	2,169,100	77,700,800
MACKINAW	95,401,158	4,196,400	99,597,558	95,401,158	4,196,400	99,597,558
MENTOR	32,527,400	693,000	33,220,400	32,527,400	693,000	33,220,400
MULLETT	140,661,028	1,377,500	142,038,528	140,661,028	1,377,500	142,038,528
MUNRO	70,942,950	1,153,700	72,096,650	70,942,950	1,153,700	72,096,650
NUNDA	43,725,000	3,257,550	46,982,550	43,725,000	3,257,550	46,982,550
TUSCARORA	259,075,170	6,223,500	265,298,670	259,075,170	6,223,500	265,298,670
WALKER	8,595,600	234,100	8,829,700	8,595,600	234,100	8,829,700
WAVERLY	32,497,500	922,000	33,419,500	32,497,500	922,000	33,419,500
WILMOT	23,824,700	1,453,100	25,277,800	23,824,700	1,453,100	25,277,800
CHEBOYGAN	101,105,900	7,711,500	108,817,400	101,105,900	7,711,500	108,817,400
TOTAL	1,602,975,273	59,641,950	1,662,617,223	1,602,975,273	59,641,950	1,662,617,223

Equalized Values Ascending Order

2015

CHEBOYGAN COUNTY

<i>UNIT</i>	<i>2015 County Equalized Value</i>			<i>% County Total</i>
	Real	Personal	Total	
WALKER	8,595,600	234,100	8,829,700	0.53%
HEBRON	14,941,500	1,711,500	16,653,000	1.00%
WILMOT	23,824,700	1,453,100	25,277,800	1.52%
MENTOR	32,527,400	693,000	33,220,400	2.00%
WAVERLY	32,497,500	922,000	33,419,500	2.01%
ELLIS	24,856,000	11,318,300	36,174,300	2.18%
FOREST	34,681,100	2,364,550	37,045,650	2.23%
NUNDA	43,725,000	3,257,550	46,982,550	2.83%
BEAUGRAND	51,137,825	1,043,650	52,181,475	3.14%
GRANT	63,329,539	660,850	63,990,389	3.85%
ALOHA	70,890,200	1,020,350	71,910,550	4.33%
KOEHLER	70,942,950	1,153,700	72,096,650	4.34%
MUNRO	75,531,700	2,169,100	77,700,800	4.67%
MACKINAW	95,401,158	4,196,400	99,597,558	5.99%
CHEBOYGAN	101,105,900	7,711,500	108,817,400	6.54%
MULLETT	140,661,028	1,377,500	142,038,528	8.54%
INVERNESS	137,357,653	7,580,850	144,938,503	8.72%
BURT	152,494,900	1,179,350	153,674,250	9.24%
BENTON	169,398,450	3,371,100	172,769,550	10.39%
TUSCARORA	259,075,170	6,223,500	265,298,670	15.96%
TOTAL	1,602,975,273	59,641,950	1,662,617,223	100.00%

2015 RATIOS AND FACTORS

UNIT	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ALOHA	49.98	1.0000	49.88	1.0000	49.37	1.0000	49.74	1.0000		
BEAUGRAND	49.41	1.0000	49.89	1.0000	49.97	1.0000	49.86	1.0000		
BENTON	49.06	1.0000	49.44	1.0000	49.40	1.0000	49.60	1.0000		
BURT	49.60	1.0000	49.49	1.0000			49.88	1.0000		
ELLIS	49.90	1.0000	49.54	1.0000	49.95	1.0000	49.86	1.0000		
FOREST	49.98	1.0000	49.91	1.0000	49.68	1.0000	49.39	1.0000		
GRANT	49.98	1.0000	49.35	1.0000			49.93	1.0000		
HEBRON	49.15	1.0000	49.64	1.0000	50.00	1.0000	49.83	1.0000		
INVERNESS	49.57	1.0000	49.33	1.0000	49.81	1.0000	49.64	1.0000		
KOEHLER	49.84	1.0000	49.95	1.0000	49.98	1.0000	49.13	1.0000		
MACKINAW			49.49	1.0000	49.64	1.0000	49.96	1.0000		
MENTOR	49.86	1.0000	49.52	1.0000			49.69	1.0000		
MULLETT	49.57	1.0000	49.36	1.0000			49.17	1.0000		
MUNRO	49.60	1.0000	49.64	1.0000	49.87	1.0000	49.78	1.0000	49.85	1.0000
NUNDA	49.94	1.0000	49.46	1.0000			49.82	1.0000		
TUSCARORA	49.85	1.0000	49.28	1.0000	49.58	1.0000	49.37	1.0000		
WALKER	49.97	1.0000	49.73	1.0000	49.86	1.0000	49.96	1.0000		
WAVERLY	49.61	1.0000	49.04	1.0000	49.75	1.0000	49.72	1.0000		
WILMOT	49.88	1.0000	49.90	1.0000	49.32	1.0000	49.80	1.0000		
CHEBOYGAN			49.89	1.0000	49.90	1.0000	49.90	1.0000		

DEVELOPMENTAL		
	Ratio	Factor
WAVERLY	49.99	1.0000

2015 AGRICULTURAL CLASS

	2015 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,983,000	NONE	49.98	1,983,000	-1.72%	5.73%
BEAUGRAND	1,709,500	NONE	49.41	1,709,500	1.43%	4.94%
BENTON	3,492,400	NONE	49.06	3,492,400	1.02%	10.08%
BURT	828,300	NONE	49.60	828,300	1.97%	2.39%
ELLIS	995,500	NONE	49.90	995,500	0.87%	2.87%
FOREST	1,911,000	NONE	49.98	1,911,000	2.18%	5.52%
GRANT	3,272,500	NONE	19.98	3,272,500	0.91%	9.45%
HEBRON	1,820,500	NONE	49.15	1,820,500	5.52%	5.26%
INVERNESS	4,236,700	NONE	49.57	4,236,700	-2.53%	12.23%
KOEHLER	1,400,700	NONE	49.84	1,400,700	1.75%	4.04%
MACKINAW	0	NONE		0	0.00%	0.00%
MENTOR	1,836,200	NONE	49.86	1,836,200	-1.00%	5.30%
MULLETT	737,700	NONE	49.57	737,700	-11.81%	2.13%
MUNRO	4,779,000	NONE	49.60	4,779,000	0.66%	13.80%
NUNDA	1,099,700	NONE	49.94	1,099,700	1.80%	3.18%
TUSCARORA	734,200	NONE	49.85	734,200	24.95%	2.12%
WALKER	1,520,100	NONE	49.97	1,520,100	-0.12%	4.39%
WAVERLY	1,758,000	NONE	49.61	1,758,000	1.23%	5.08%
WILMOT	516,800	NONE	49.88	516,800	1.06%	1.49%
CHEBOYGAN	0	NONE		0	0.00%	0.00%
TOTAL	34,631,800			34,631,800	0.68%	100.00%

2015 COMMERCIAL CLASS

	2015 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,599,200	NONE	49.88	1,599,200	7.56%	1.05%
BEAUGRAND	1,955,734	NONE	49.89	1,955,734	-4.84%	1.29%
BENTON	1,211,700	NONE	49.44	1,211,700	2.31%	0.80%
BURT	138,800	NONE	49.49	138,800	0.43%	0.09%
ELLIS	1,214,000	NONE	49.54	1,214,000	0.73%	0.80%
FOREST	1,801,900	NONE	49.91	1,801,900	1.04%	1.19%
GRANT	751,400	NONE	49.35	751,400	3.74%	0.49%
HEBRON	604,000	NONE	49.64	604,000	3.16%	0.40%
INVERNESS	15,671,000	NONE	49.33	15,671,000	0.85%	10.31%
KOEHLER	1,030,200	NONE	49.95	1,030,200	2.30%	0.68%
MACKINAW	59,949,558	NONE	49.49	59,949,558	1.91%	39.43%
MENTOR	737,600	NONE	49.52	737,600	-0.09%	0.49%
MULLETT	1,097,200	NONE	49.36	1,097,200	8.07%	0.72%
MUNRO	1,034,400	NONE	49.64	1,034,400	-0.63%	0.68%
NUNDA	1,896,500	NONE	49.46	1,896,500	1.67%	1.25%
TUSCARORA	22,738,900	NONE	49.28	22,738,900	-1.09%	14.96%
WALKER	28,600	NONE	49.73	28,600	3.25%	0.02%
WAVERLY	614,000	NONE	49.04	614,000	2.28%	0.40%
WILMOT	493,800	NONE	49.90	493,800	9.27%	0.32%
CHEBOYGAN	37,466,300	NONE	49.89	37,466,300	-0.15%	24.64%
TOTAL	152,034,792			152,034,792	0.83%	100.00%

2015 INDUSTRIAL CLASS

	2015 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	8,800	NONE	49.37	8,800	27.54%	0.15%
BEAUGRAND	25,900	NONE	49.97	25,900	13.60%	0.43%
BENTON	111,200	NONE	49.40	111,200	7.86%	1.84%
BURT	NONE CLASSED					
ELLIS	310,100	NONE	49.54	310,100	3.89%	5.13%
FOREST	355,700	NONE	49.68	355,700	-0.53%	5.89%
GRANT	NONE CLASSED					
HEBRON	86,400	NONE	50.00	86,400	0.00%	1.43%
INVERNESS	148,800	NONE	49.81	148,800	13.41%	2.46%
KOEHLER	749,900	NONE	49.98	749,900	0.52%	12.41%
MACKINAW	25,100	NONE	49.64	25,100	0.00%	0.42%
MENTOR	NONE CLASSED					
MULLETT	NONE CLASSED					
MUNRO	87,900	NONE	49.87	87,900	0.57%	1.46%
NUNDA	NONE CLASSED					
TUSCARORA	321,300	NONE	49.58	321,300	225.86%	5.32%
WALKER	172,400	NONE	49.86	172,400	-9.88%	2.85%
WAVERLY	151,300	NONE	49.75	151,300	-4.12%	2.50%
WILMOT	6,300	NONE	49.32	6,300	0.00%	0.10%
CHEBOYGAN	3,479,900	NONE	49.90	3,479,900	0.32%	57.60%
TOTAL	6,041,000			6,041,000	4.37%	100.00%

2015 RESIDENTIAL CLASS

	2015 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	67,299,200	NONE	49.74	67,299,200	12.31%	4.78%
BEAUGRAND	47,446,691	NONE	49.86	47,446,691	2.26%	3.37%
BENTON	164,583,150	NONE	49.60	164,583,150	4.23%	11.70%
BURT	151,527,800	NONE	49.88	151,527,800	2.60%	10.77%
ELLIS	22,336,400	NONE	49.86	22,336,400	-1.71%	1.59%
FOREST	30,612,500	NONE	49.39	30,612,500	7.13%	2.18%
GRANT	59,305,639	NONE	49.93	59,305,639	-0.07%	4.22%
HEBRON	12,430,600	NONE	49.83	12,430,600	-0.51%	0.88%
INVERNESS	117,301,153	NONE	49.64	117,301,153	9.36%	8.34%
KOEHLER	72,350,900	NONE	49.13	72,350,900	6.62%	5.14%
MACKINAW	35,426,500	NONE	49.96	35,426,500	7.45%	2.52%
MENTOR	29,953,600	NONE	49.69	29,953,600	6.51%	2.13%
MULLETT	138,826,128	NONE	49.17	138,826,128	2.85%	9.87%
MUNRO	64,939,950	NONE	49.78	64,939,950	1.24%	4.62%
NUNDA	40,728,800	NONE	49.82	40,728,800	0.62%	2.90%
TUSCARORA	235,280,770	NONE	49.37	235,280,770	-1.83%	16.73%
WALKER	6,874,500	NONE	49.96	6,874,500	-1.63%	0.49%
WAVERLY	26,541,000	NONE	49.72	26,541,000	-2.08%	1.89%
WILMOT	22,807,800	NONE	49.62	22,807,800	9.07%	1.62%
CHEBOYGAN	60,159,700	NONE	49.80	60,159,700	2.10%	4.28%
TOTAL	1,406,732,781			1,406,732,781	3.10%	100.00%

2015 TIMBER CUTOVER CLASS

	2015 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	49.85	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%

2015 DEVELOPMENTAL CLASS

	2015 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	3,433,200	NONE	49.99	3,433,200	2.05%	100.00%
WILMOT	NONE CLASSED					
CHEBOYGAN	NONE CLASSED					
TOTAL	3,433,200			3,433,200	2.05%	100.00%

2015 PERSONAL PROPERTY

	2015 ASSESSED	ADJUSTMENT	RATIO	COUNTY EQUALIZED	% OF CHANGE	% OF COUNTY TOTAL
ALOHA	1,020,350	NONE	50.00	1,020,350	3.04%	1.71%
BEAUGRAND	1,043,650	NONE	50.00	1,043,650	-3.64%	1.75%
BENTON	3,371,100	NONE	50.00	3,371,100	-6.03%	5.65%
BURT	1,179,350	NONE	50.00	1,179,350	-16.52%	1.98%
ELLIS	11,318,300	NONE	50.00	11,318,300	18.96%	18.98%
FOREST	2,364,550	NONE	50.00	2,364,550	4.12%	3.96%
GRANT	660,850	NONE	50.00	660,850	0.18%	1.11%
HEBRON	1,711,500	NONE	50.00	1,711,500	-27.57%	2.87%
INVERNESS	7,580,850	NONE	50.00	7,580,850	-2.46%	12.71%
KOEHLER	2,169,100	NONE	50.00	2,169,100	6.06%	3.64%
MACKINAW	4,196,400	NONE	50.00	4,196,400	-2.96%	7.04%
MENTOR	693,000	NONE	50.00	693,000	1.97%	1.16%
MULLETT	1,377,500	NONE	50.00	1,377,500	1.28%	2.31%
MUNRO	1,153,700	NONE	50.00	1,153,700	-17.25%	1.93%
NUNDA	3,257,550	NONE	50.00	3,257,550	-2.62%	5.46%
TUSCARORA	6,223,500	NONE	50.00	6,223,500	4.39%	10.43%
WALKER	234,100	NONE	50.00	234,100	-0.49%	0.39%
WAVERLY	922,000	NONE	50.00	922,000	-6.30%	1.55%
WILMOT	1,453,100	NONE	50.00	1,453,100	-10.60%	2.44%
CHEBOYGAN	7,711,500	NONE	50.00	7,711,500	10.19%	12.93%
TOTAL	59,641,950			59,641,950	1.76%	100.00%

2015 PARCEL COUNT

<i>UNIT</i>	AG	COMM	IND	RES	T/C	DEV	PERS	UNIT TOTAL
ALOHA	26	10	2	1141			19	1198
BEAUGRAND	43	28	1	915			30	1017
BENTON	53	18	13	3355			60	3499
BURT	21	4		1255			22	1302
ELLIS	17	11	4	611			35	678
FOREST	33	13	2	914			24	986
GRANT	91	10		1370			21	1492
HEBRON	42	18	3	390			35	488
INVERNESS	98	157	7	1732			127	2121
KOEHLER	20	14	8	1418			25	1485
MACKINAW		240	2	576			213	1031
MENTOR	38	13		842			16	909
MULLETT	20	16		1791			34	1861
MUNRO	92	19	2	897	2		15	1027
NUNDA	34	44		2104			37	2219
TUSCARORA	18	252	3	3367			198	3838
WALKER	30	2	3	221			8	264
WAVERLY	42	7	7	563		6	16	641
WILMOT	12	11	2	643			19	687
CHEBOYGAN		363	37	2431			277	3108
TOTALS	730	1250	96	26536	2	6	1231	29851

Cheboygan County Equalization

Values by class and district

taxable values are tentative

CHEBOYGAN SCHOOL-16015	County Equalized Value =	710,843,630	Taxable Value=	569,216,762
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
Aloha								
Assessed	1,983,000	1,599,200	8,800	67,299,200	0	0	1,020,350	71,910,550
Taxable	1,230,231	916,529	6,116	51,904,355	0	0	1,020,350	55,077,581
Beaugrand								
Assessed	1,709,500	1,955,734	25,900	47,446,691	0	0	1,043,650	52,181,475
Taxable	1,264,026	1,668,141	23,164	38,975,319	0	0	1,043,650	42,974,300
Benton								
Assessed	3,492,400	1,211,700	111,200	164,583,150	0	0	3,371,100	172,769,550
Taxable	2,030,920	993,629	73,225	134,823,298	0	0	3,371,100	141,292,172
Grant								
Assessed	3,272,500	751,400	0	59,305,639	0	0	660,850	63,990,389
Taxable	1,980,180	649,914	0	44,293,762	0	0	660,850	47,584,706
Hebron								
Assessed	1,497,500	512,500	0	3,677,500	0	0	229,750	5,917,250
Taxable	1,152,387	453,125	0	3,239,051	0	0	227,921	5,072,484
Inverness								
Assessed	4,236,700	15,671,000	148,800	117,301,153	0	0	7,580,850	144,938,503
Taxable	3,144,315	13,336,724	83,605	83,196,243	0	0	7,580,850	107,341,737
Mullett								
Assessed	605,400	73,500	0	35,508,628	0	0	467,600	36,655,128
Taxable	385,545	59,698	0	27,789,624	0	0	467,600	28,702,467
Munro								
Assessed	4,779,000	816,300	87,900	46,961,385	101,700	0	917,100	53,663,385
Taxable	3,412,294	636,709	29,111	34,070,518	41,678	0	809,947	39,000,257
City of Cheboygan								
Assessed	0	37,466,300	3,479,900	60,159,700	0	0	7,711,500	108,817,400
Taxable	0	36,713,674	3,269,223	54,476,661	0	0	7,711,500	102,171,058
Totals	21,576,000	60,057,634	3,862,500	602,243,046	101,700	0	23,002,750	710,843,630
	14,599,898	55,428,143	3,484,444	472,768,831	41,678	0	22,893,768	569,216,762

Cheboygan County Equalization

Values by class and district
taxable values are tentative

INLAND LAKES SCHOOL-16050	County Equalized Value =	490,367,820	Taxable Value =	401,029,339
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	773,300	414,000	0	11,221,600	0	0	857,300	13,266,200
Taxable	499,460	384,502	0	9,972,570	0	0	834,456	11,690,988
KOEHLER								
Assessed	1,400,700	1,030,200	749,900	72,350,900	0	0	2,169,100	77,700,800
Taxable	972,229	999,452	664,519	59,998,500	0	0	2,167,565	64,802,265
MENTOR								
Assessed	529,900	372,700	0	18,640,100	0	0	346,350	19,889,050
Taxable	464,005	354,692	0	16,184,061	0	0	346,350	17,349,108
MULLETT								
Assessed	132,300	1,023,700	0	103,317,500	0	0	909,900	105,383,400
Taxable	74,921	870,798	0	80,142,756	0	0	909,900	81,998,375
TUSCARORA								
Assessed	734,200	22,738,900	321,300	235,280,770	0	0	6,223,500	265,298,670
Taxable	500,727	18,381,670	319,752	192,157,796	0	0	6,223,500	217,583,445
WALKER								
Assessed	1,520,100	28,600	172,400	6,874,500	0	0	234,100	8,829,700
Taxable	1,166,025	27,679	162,318	6,015,036	0	0	234,100	7,605,158
Totals	5,090,500	25,608,100	1,243,600	447,685,370	0	0	10,740,250	490,367,820
	3,677,367	21,018,793	1,146,589	364,470,719	0	0	10,715,871	401,029,339

Cheboygan County Equalization

Values by class and district
taxable values are tentative

WOLVERINE SCHOOL-16100	County Equalized Value =	107,706,550	Taxable Value =	94,998,539
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
ELLIS								
Assessed	222,200	800,000	310,100	11,114,800	0	0	10,461,000	22,908,100
Taxable	183,394	790,180	272,622	10,407,172	0	0	9,661,241	21,314,609
MENTOR								
Assessed	1,306,300	364,900	0	11,313,500	0	0	346,650	13,331,350
Taxable	964,438	348,319	0	9,642,402	0	0	346,650	11,301,809
NUNDA								
Assessed	1,099,700	1,896,500	0	40,728,800	0	0	3,257,550	46,982,550
Taxable	803,702	1,813,574	0	35,802,204	0	0	3,257,550	41,677,030
WILMOT								
Assessed	516,800	449,000	6,300	22,087,600	0	0	1,424,850	24,484,550
Taxable	410,871	414,772	5,620	18,448,978	0	0	1,424,850	20,705,091
Totals	3,145,000	3,510,400	316,400	85,244,700	0	0	15,490,050	107,706,550
	2,362,405	3,366,845	278,242	74,300,756	0	0	14,690,291	94,998,539

Cheboygan County Equalization

Values by class and district
taxable values are tentative

MACKINAW CITY SCHOOL-16070	County Equalized Value =	103,254,508	Taxable Value =	84,925,150
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
HEBRON								
Assessed	147,600	44,300	86,400	3,205,100	0	0	173,550	3,656,950
Taxable	142,946	11,847	48,028	2,836,675	0	0	172,664	3,212,160
MACKINAW								
Assessed	0	59,949,558	25,100	35,426,500	0	0	4,196,400	99,597,558
Taxable	0	51,287,937	25,100	26,203,553	0	0	4,196,400	81,712,990
Totals	147,600	59,993,858	111,500	38,631,600	0	0	4,369,950	103,254,508
	142,946	51,299,784	73,128	29,040,228	0	0	4,369,064	84,925,150

PELLSTON SCHOOL-24040	County Equalized Value =	179,186,315	Taxable Value =	146,513,179
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
BURT								
Assessed	828,300	138,800	0	151,527,800	0	0	1,179,350	153,674,250
Taxable	502,400	107,173	0	126,138,863	0	0	1,127,047	127,875,483
HEBRON								
Assessed	175,400	47,200	0	5,548,000	0	0	1,308,200	7,078,800
Taxable	114,783	47,200	0	3,554,521	0	0	1,308,200	5,024,704
MUNRO								
Assessed	0	218,100	0	17,978,565	0	0	236,600	18,433,265
Taxable	0	202,307	0	13,174,085	0	0	236,600	13,612,992
Totals	1,003,700	404,100	0	175,054,365	0	0	2,724,150	179,186,315
	617,183	356,680	0	142,867,469	0	0	2,671,847	146,513,179

Cheboygan County Equalization
 Values by class and district
taxable values are tentative

ONAWAY SCHOOL-71050	County Equalized Value =	70,465,150	Taxable Value =	58,132,839
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
FOREST								
Assessed	1,911,000	1,801,900	355,700	30,612,500	0	0	2,364,550	37,045,650
Taxable	1,197,549	1,748,389	355,700	24,763,761	0	0	2,355,191	30,420,590
WAVERLY								
Assessed	1,758,000	614,000	151,300	26,541,000	0	3,433,200	922,000	33,419,500
Taxable	1,384,451	578,113	84,779	21,464,459	0	3,278,447	922,000	27,712,249
Totals	3,669,000	2,415,900	507,000	57,153,500	0	3,433,200	3,286,550	70,465,150
	2,582,000	2,326,502	440,479	46,228,220	0	3,278,447	3,277,191	58,132,839

VANDERBILT SCHOOL-69040	County Equalized Value =	793,250	Taxable Value =	686,245
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BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
WILMOT								
Assessed	0	44,800	0	720,200	0	0	28,250	793,250
Taxable	0	38,782	0	619,213	0	0	28,250	686,245

Cheboygan County Equalization

Values by class and district

taxable values are tentative

COPISD	County Equalized Value =	1,483,430,908	Taxable Value =	1,208,988,874
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
COPISD								
Assessed	33,628,100	151,630,692	6,041,000	1,231,678,416	101,700	3,433,200	56,917,800	1,483,430,908
Taxable	23,364,616	133,478,849	5,422,882	987,427,967	41,678	3,278,447	55,974,435	1,208,988,874

CHAR-EMM ISD	County Equalized Value =	179,186,315	Taxable Value =	146,513,179
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BY UNIT	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal	Total
CHAR-EMM ISD								
Assessed	1,003,700	404,100	0	175,054,365	0	0	2,724,150	179,186,315
Taxable	617,183	356,680	0	142,867,469	0	0	2,671,847	146,513,179