

# 2009 EQUALIZATION REPORT



# CHEBOYGAN COUNTY

Submitted to  
Cheboygan County Board of Commissioners

Prepared By:  
Equalization Department  
Joe Lavender, 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
Equalized values by classification (segmented chart).....	5-7
Equalized values, trends by classification (line chart).....	8
Growing gap between 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
Foreclosures.....	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 2, 2009

Cheboygan County Board of Commissioners,

I hereby submit the 2009 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 2009.

County Equalized Value of Real Property	County Equalized Value of Personal Property	Total County Equalized Value
<b>2,038,056,974</b>	<b>47,795,117</b>	<b>2,085,852,091</b>

This represents an **-3.65%** decrease in equalized overall compared to the 2008 values.

All County Equalized Values are subject to review and change by the State of Michigan through State Equalization in May of 2009.

Respectfully,

*Joe Lavender*

Joe Lavender, CMAE 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>Eric Jacobson</i>
<i>Mentor Twp</i>	<i>Patty Croft</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>Eric Jacobson</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>

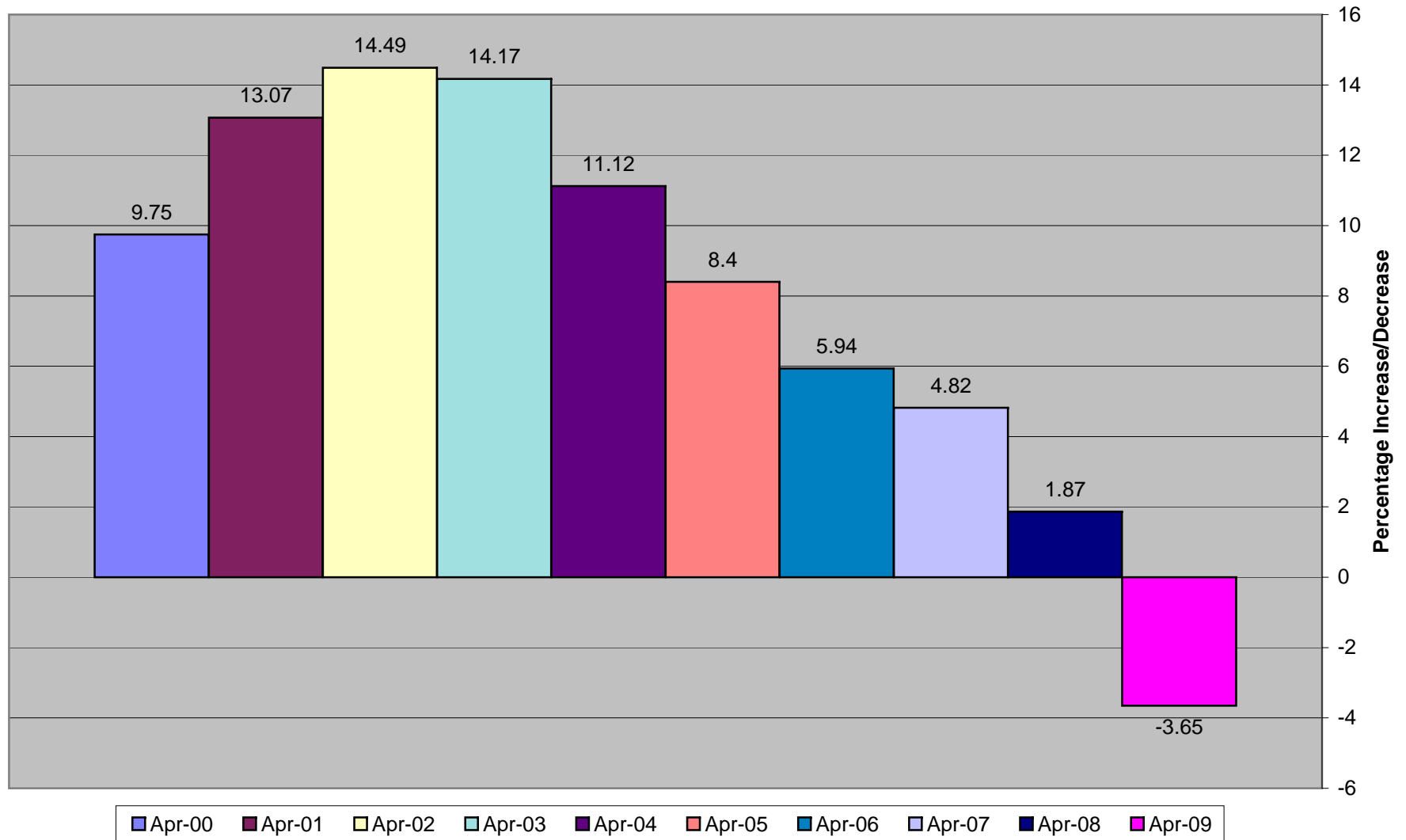
**DETERMINATION OF VARIANCE BETWEEN  
2009 COUNTY EQUALIZED VALUES  
AND 2008 STATE EQUALIZED VALUES**

	<b>2008</b>	<b>2009</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Real Property</b>	2,117,475,320	2,038,056,974	-3.75%	97.71%
<b>Personal Property</b>	47,384,795	47,795,117	0.87%	2.29%
<b>Total County</b>	2,164,860,115	2,085,852,091	-3.65%	100.00%

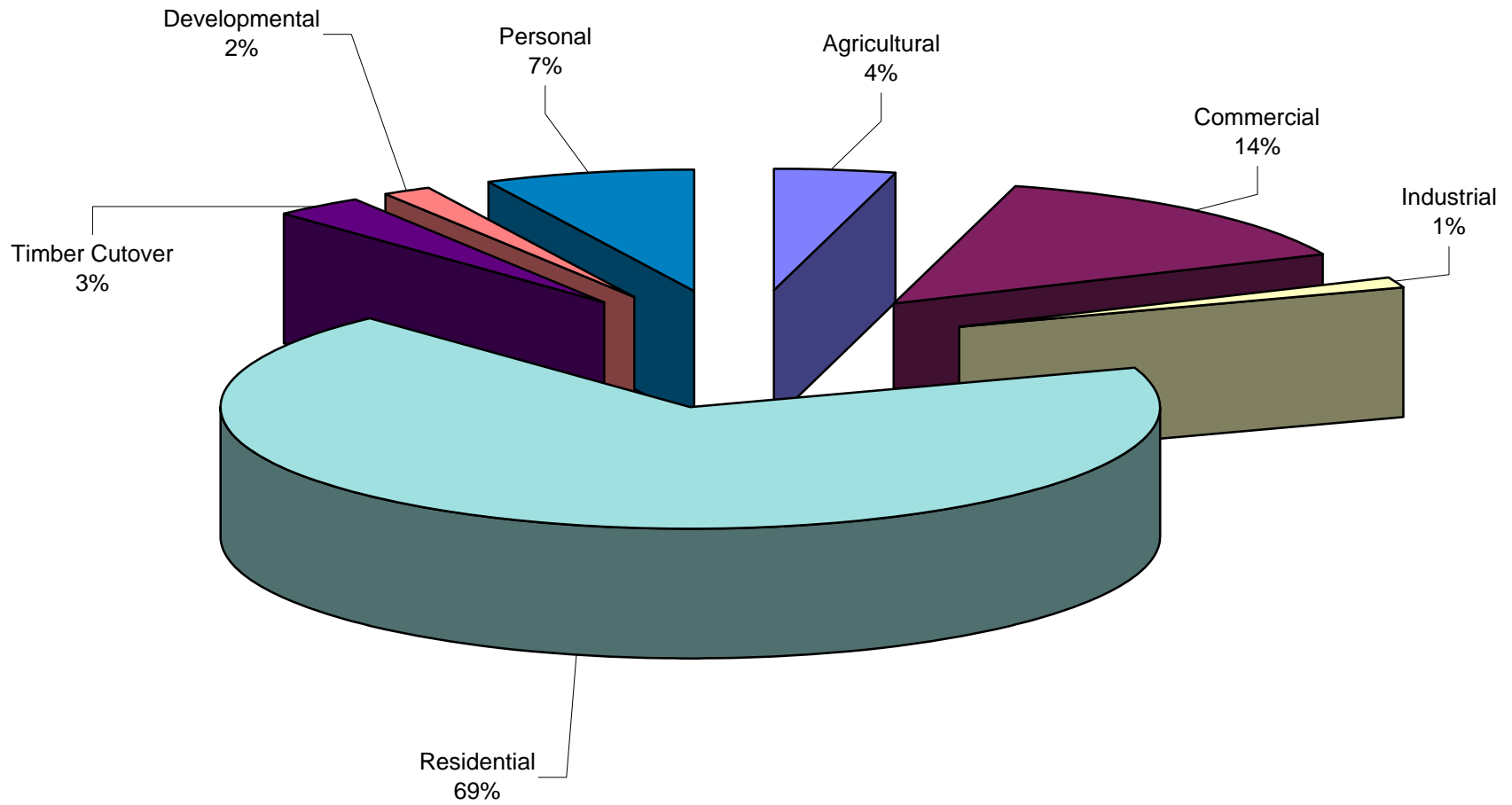
**DETERMINATION OF VARIANCE  
BY CLASSIFICATION BETWEEN  
2009 COUNTY EQUALIZED VALUES  
AND 2008 STATE EQUALIZED VALUES**

	<b>2008</b>	<b>2009</b>	<b>Variance</b>	<b>Percent of County Total</b>
<b>Agricultural</b>	46,441,700	47,111,575	1.44%	2.26%
<b>Commercial</b>	212,973,248	203,722,200	-4.34%	9.77%
<b>Industrial</b>	7,448,000	7,472,300	0.33%	0.36%
<b>Residential</b>	1,839,747,372	1,772,033,499	-3.68%	84.96%
<b>Timber Cutover</b>	3,993,800	835,600	-79.08%	0.04%
<b>Developmental</b>	6,871,200	6,844,300	-0.39%	0.33%
<b>Personal</b>	47,384,795	47,795,117	0.87%	2.29%
<b>Total</b>	2,164,860,115	2,085,814,591	-3.65%	100.00%

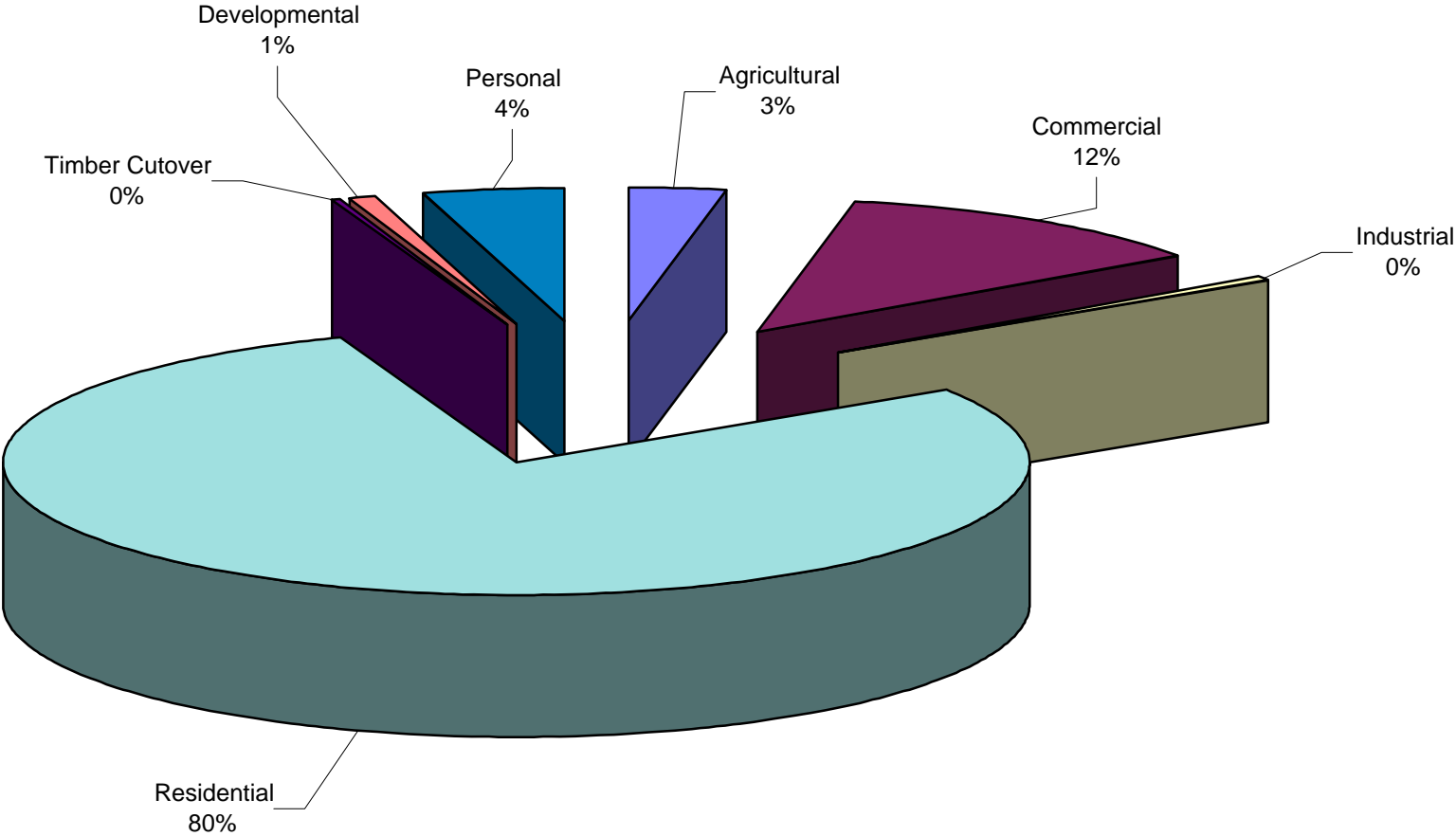
### County History of Increase/Decrease in Assessed Value



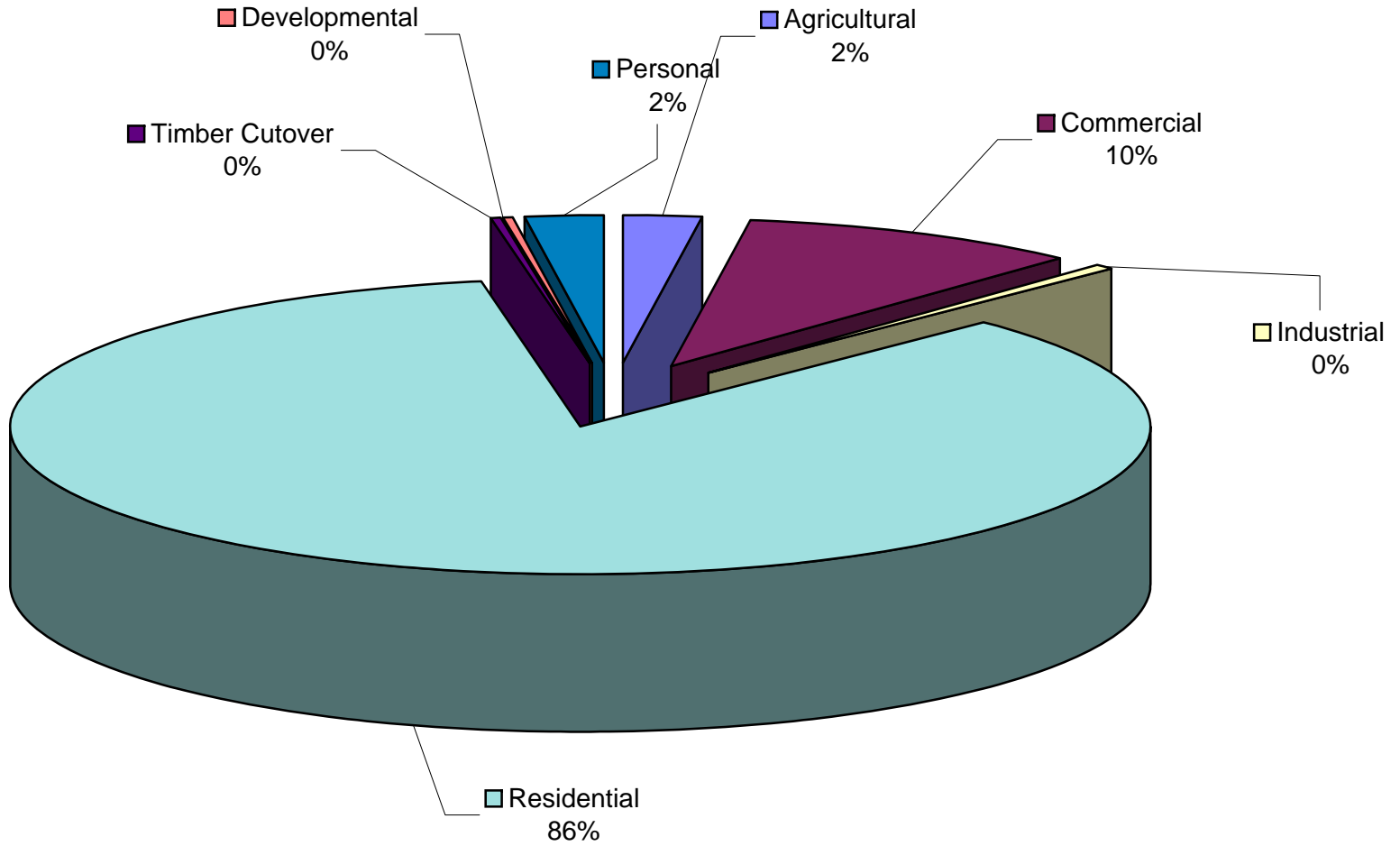
# 1989 Equalized Values 378,884,892



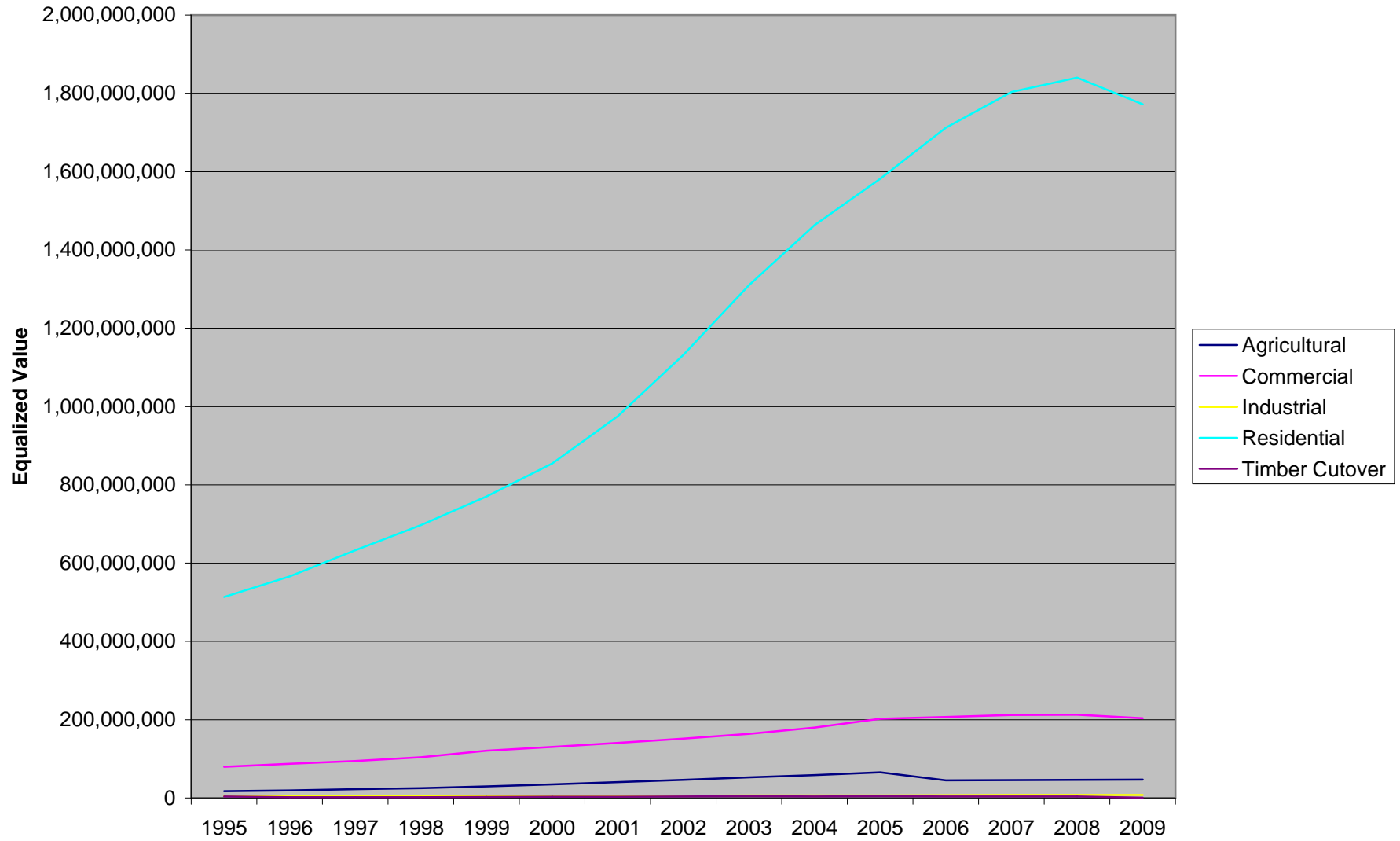
**1999 Equalized Values 979,487,232**

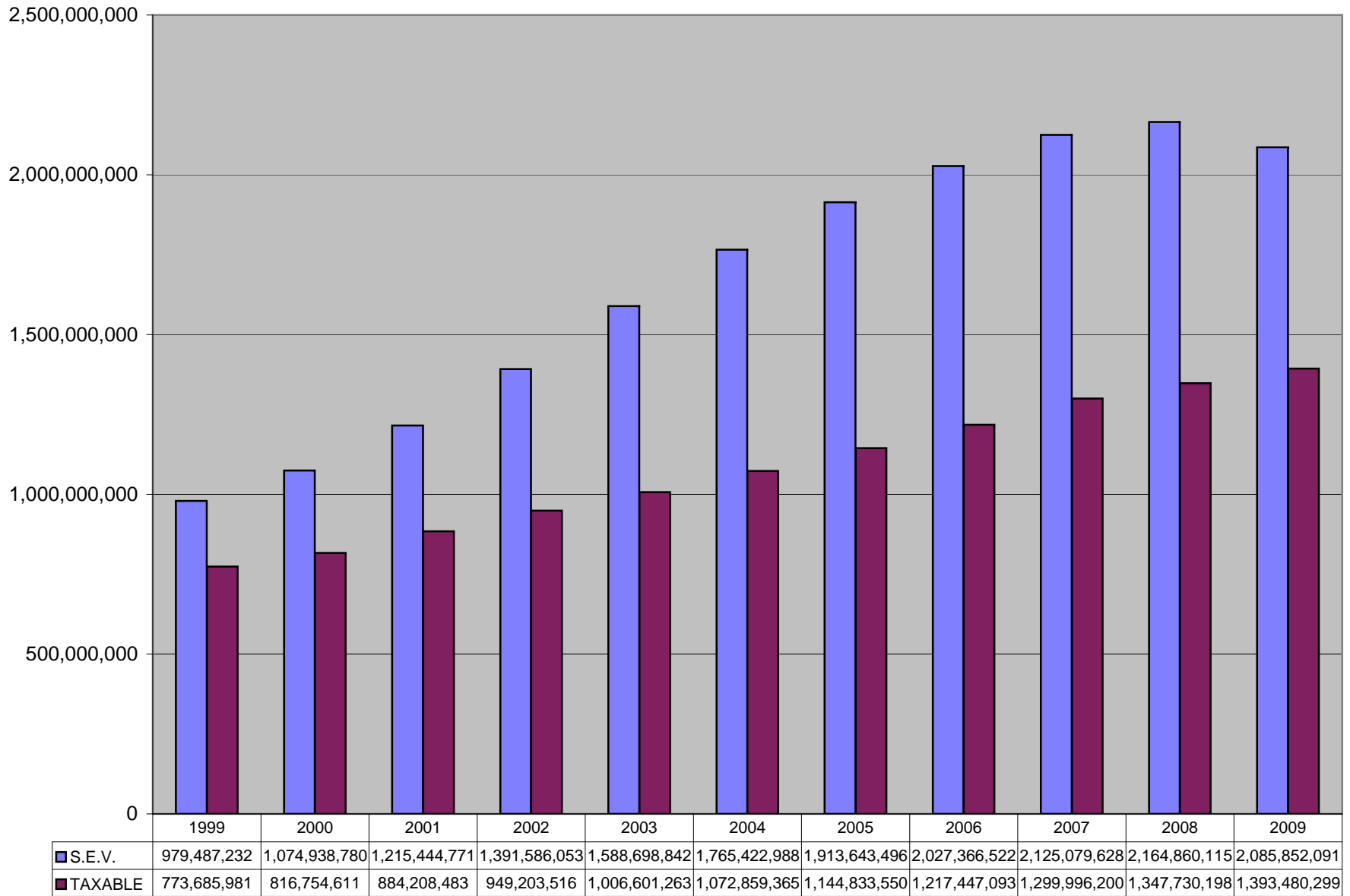


# 2009 Equalized Values 2,085,852,091



### Value Trend by Class





Equalized Value by Unit

2009

**CHEBOYGAN COUNTY**

<i>UNIT</i>	<i>2009 Board of Review Value</i>			<i>2009 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>	89,406,500	963,550	90,370,050	89,406,500	963,550	90,370,050
<b>BEAUGRAND</b>	55,799,400	1,004,950	56,804,350	55,799,400	1,004,950	56,804,350
<b>BENTON</b>	204,866,300	2,912,450	207,778,750	204,866,300	2,912,450	207,778,750
<b>BURT</b>	208,956,000	1,038,750	209,994,750	208,956,000	1,038,750	209,994,750
<b>ELLIS</b>	33,476,200	2,847,650	36,323,850	33,476,200	2,847,650	36,323,850
<b>FOREST</b>	39,962,850	2,174,300	42,137,150	39,962,850	2,174,300	42,137,150
<b>GRANT</b>	79,065,461	525,650	79,591,111	79,065,461	525,650	79,591,111
<b>HEBRON</b>	19,523,450	825,350	20,348,800	19,523,450	825,350	20,348,800
<b>INVERNESS</b>	169,861,200	5,834,850	175,696,050	169,861,200	5,834,850	175,696,050
<b>KOEHLER</b>	100,106,750	1,624,250	101,731,000	100,106,750	1,624,250	101,731,000
<b>MACKINAW</b>	124,896,700	4,905,950	129,802,650	124,896,700	4,905,950	129,802,650
<b>MENTOR</b>	40,476,700	616,057	41,092,757	40,476,700	616,057	41,092,757
<b>MULLETT</b>	177,701,600	1,292,150	178,993,750	177,701,600	1,292,150	178,993,750
<b>MUNRO</b>	94,971,000	1,035,200	96,006,200	94,971,000	1,035,200	96,006,200
<b>NUNDA</b>	61,927,800	1,098,950	63,026,750	61,927,800	1,098,950	63,026,750
<b>TUSCARORA</b>	313,711,463	5,714,000	319,425,463	313,711,463	5,714,000	319,425,463
<b>WALKER</b>	11,610,700	774,100	12,384,800	11,610,700	774,100	12,384,800
<b>WAVERLY</b>	44,225,500	848,500	45,074,000	44,225,500	848,500	45,074,000
<b>WILMOT</b>	28,470,200	2,053,460	30,523,660	28,470,200	2,053,460	30,523,660
<b>CHEBOYGAN</b>	139,041,200	9,705,000	148,746,200	139,041,200	9,705,000	148,746,200
<b>TOTAL</b>	2,038,056,974	47,795,117	2,085,852,091	2,038,056,974	47,795,117	2,085,852,091

Equalized Values Ascending Order

2009

**CHEBOYGAN COUNTY**

<i>UNIT</i>	<i>2009 County Equalized Value</i>			<i>% County Total</i>
	<b>Real</b>	<b>Personal</b>	<b>Total</b>	
<b>WALKER</b>	11,610,700	774,100	12,384,800	0.59%
<b>HEBRON</b>	19,523,450	825,350	20,348,800	0.98%
<b>WILMOT</b>	28,470,200	2,053,460	30,523,660	1.46%
<b>ELLIS</b>	33,476,200	2,847,650	36,323,850	1.74%
<b>MENTOR</b>	40,476,700	616,057	41,092,757	1.97%
<b>FOREST</b>	39,962,850	2,174,300	42,137,150	2.02%
<b>WAVERLY</b>	44,225,500	848,500	45,074,000	2.16%
<b>BEAUGRAND</b>	55,799,400	1,004,950	56,804,350	2.72%
<b>NUNDA</b>	61,927,800	1,098,950	63,026,750	3.02%
<b>GRANT</b>	79,065,461	525,650	79,591,111	3.82%
<b>ALOHA</b>	89,406,500	963,550	90,370,050	4.33%
<b>MUNRO</b>	94,971,000	1,035,200	96,006,200	4.60%
<b>KOEHLER</b>	100,106,750	1,624,250	101,731,000	4.88%
<b>MACKINAW</b>	124,896,700	4,905,950	129,802,650	6.22%
<b>CHEBOYGAN</b>	139,041,200	9,705,000	148,746,200	7.13%
<b>INVERNESS</b>	169,861,200	5,834,850	175,696,050	8.42%
<b>MULLETT</b>	177,701,600	1,292,150	178,993,750	8.58%
<b>BENTON</b>	204,866,300	2,912,450	207,778,750	9.96%
<b>BURT</b>	208,956,000	1,038,750	209,994,750	10.07%
<b>TUSCARORA</b>	313,711,463	5,714,000	319,425,463	15.31%
<b>TOTAL</b>	2,038,056,974	47,795,117	2,085,852,091	100.00%

**2009 RATIOS AND FACTORS**

UNIT	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
ALOHA	49.97	1.0000	49.80	1.0000	49.96	1.0000	49.69	1.0000		
BEAUGRAND	49.16	1.0000	49.54	1.0000	49.54	1.0000	49.82	1.0000		
BENTON	49.06	1.0000	49.71	1.0000	49.37	1.0000	49.03	1.0000		
BURT	49.19	1.0000	49.58	1.0000			49.66	1.0000		
ELLIS	49.82	1.0000	49.93	1.0000	49.94	1.0000	49.77	1.0000		
FOREST	49.44	1.0000	49.44	1.0000	49.80	1.0000	49.56	1.0000		
GRANT	49.19	1.0000	49.77	1.0000			49.52	1.0000		
HEBRON	49.47	1.0000	49.52	1.0000	49.50	1.0000	49.61	1.0000	50.00	1.0000
INVERNESS	49.98	1.0000	49.51	1.0000	49.84	1.0000	49.51	1.0000		
KOEHLER	49.07	1.0000	49.19	1.0000	49.71	1.0000	49.96	1.0000		
MACKINAW			49.39	1.0000	49.97	1.0000	49.78	1.0000		
MENTOR	49.28	1.0000	49.93	1.0000			49.20	1.0000	49.70	1.0000
MULLETT	49.94	1.0000	49.95	1.0000			49.77	1.0000		
MUNRO	50.00	1.0000	50.00	1.0000	50.00	1.0000	50.00	1.0000	50.00	1.0000
NUNDA	49.92	1.0000	49.91	1.0000			49.88	1.0000		
TUSCARORA	49.87	1.0000	49.38	1.0000	49.25	1.0000	49.60	1.0000		
WALKER	49.69	1.0000	49.39	1.0000	49.45	1.0000	49.55	1.0000		
WAVERLY	49.50	1.0000	49.09	1.0000	49.47	1.0000	49.69	1.0000		
WILMOT	49.18	1.0000	49.12	1.0000	49.25	1.0000	49.32	1.0000		
CHEBOYGAN	0.00		49.10	1.0000	49.79	1.0000	49.74	1.0000		

DEVELOPMENTAL		
	Ratio	Factor
WAVERLY	49.80	1.0000

**2009 AGRICULTURAL CLASS**

	<b>2009 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	2,742,400	NONE	49.97	2,742,400	6.93%	5.82%
<b>BEAUGRAND</b>	2,131,100	NONE	49.16	2,131,100	-1.57%	4.52%
<b>BENTON</b>	4,742,000	NONE	49.06	4,742,000	-1.94%	10.06%
<b>BURT</b>	1,266,200	NONE	49.19	1,266,200	-0.95%	2.69%
<b>ELLIS</b>	1,103,700	NONE	49.82	1,103,700	-0.60%	2.34%
<b>FOREST</b>	2,413,600	NONE	49.44	2,413,600	-1.40%	5.12%
<b>GRANT</b>	4,910,325	NONE	49.19	4,910,325	0.47%	10.41%
<b>HEBRON</b>	2,020,050	NONE	49.47	2,020,050	-1.62%	4.28%
<b>INVERNESS</b>	6,030,700	NONE	49.98	6,030,700	-3.06%	12.79%
<b>KOEHLER</b>	1,715,900	NONE	49.07	1,715,900	6.00%	3.64%
<b>MACKINAW</b>	0	NONE		0	0.00%	0.00%
<b>MENTOR</b>	2,402,500	NONE	49.28	2,402,500	3.77%	5.10%
<b>MULLETT</b>	1,030,300	NONE	49.94	1,030,300	-0.37%	2.19%
<b>MUNRO</b>	7,115,400	NONE	50.00	7,115,400	11.59%	15.09%
<b>NUNDA</b>	1,747,000	NONE	49.92	1,747,000	-1.04%	3.71%
<b>TUSCARORA</b>	686,900	NONE	49.87	686,900	-4.89%	1.46%
<b>WALKER</b>	2,061,900	NONE	49.69	2,061,900	-0.90%	4.37%
<b>WAVERLY</b>	2,205,800	NONE	49.50	2,205,800	5.02%	4.68%
<b>WILMOT</b>	823,300	NONE	49.18	823,300	-4.82%	1.75%
<b>CHEBOYGAN</b>	0	NONE		0	0.00%	0.00%
<b>TOTAL</b>	47,149,075			47,149,075	1.52%	100.00%

**2009 COMMERCIAL CLASS**

	<b>2009 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	2,353,300	NONE	49.80	2,353,300	1.27%	1.15515%
<b>BEAUGRAND</b>	2,466,000	NONE	49.54	2,466,000	-8.11%	1.21047%
<b>BENTON</b>	1,247,700	NONE	49.71	1,247,700	5.08%	0.61245%
<b>BURT</b>	153,300	NONE	49.58	153,300	-4.60%	0.07525%
<b>ELLIS</b>	1,271,300	NONE	49.93	1,271,300	-2.17%	0.62404%
<b>FOREST</b>	1,526,800	NONE	49.44	1,526,800	-4.85%	0.74945%
<b>GRANT</b>	983,200	NONE	49.77	983,200	5.60%	0.48262%
<b>HEBRON</b>	861,200	NONE	49.52	861,200	-0.81%	0.42273%
<b>INVERNESS</b>	17,148,600	NONE	49.51	17,148,600	-4.32%	8.41764%
<b>KOEHLER</b>	1,237,300	NONE	49.19	1,237,300	-5.46%	0.60735%
<b>MACKINAW</b>	82,434,200	NONE	49.39	82,434,200	-8.70%	40.46402%
<b>MENTOR</b>	979,500	NONE	49.93	979,500	1.69%	0.48080%
<b>MULLETT</b>	1,223,400	NONE	49.95	1,223,400	4.64%	0.60052%
<b>MUNRO</b>	1,236,200	NONE	50.00	1,236,200	-6.46%	0.60681%
<b>NUNDA</b>	2,416,600	NONE	49.91	2,416,600	-6.23%	1.18622%
<b>TUSCARORA</b>	28,976,800	NONE	49.38	28,976,800	-2.42%	14.22368%
<b>WALKER</b>	28,700	NONE	49.39	28,700	-9.46%	0.01409%
<b>WAVERLY</b>	212,600	NONE	49.09	212,600	1.14%	0.10436%
<b>WILMOT</b>	718,000	NONE	49.12	718,000	-1.58%	0.35244%
<b>CHEBOYGAN</b>	56,247,500	NONE	49.10	56,247,500	1.00%	27.60990%
<b>TOTAL</b>	203,722,200			203,722,200	-4.34%	100.00000%

**2009 INDUSTRIAL CLASS**

	<b>2009 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	49.96	9,500	0.00%	0.12714%
<b>BEAUGRAND</b>	24,600	NONE	49.54	24,600	-1.99%	0.32922%
<b>BENTON</b>	117,100	NONE	49.37	117,100	-23.01%	1.56712%
<b>BURT</b>	NONE CLASSED					
<b>ELLIS</b>	301,300	NONE	49.94	301,300	-5.19%	4.03223%
<b>FOREST</b>	360,000	NONE	49.80	360,000	0.00%	4.81779%
<b>GRANT</b>	NONE CLASSED					
<b>HEBRON</b>	109,500	NONE	49.50	109,500	0.00%	1.46541%
<b>INVERNESS</b>	228,600	NONE	49.84	228,600	-1.76%	3.05930%
<b>KOEHLER</b>	885,600	NONE	49.71	885,600	7.24%	11.85177%
<b>MACKINAW</b>	25,100	NONE	49.97	25,100	-2.71%	0.33591%
<b>MENTOR</b>	NONE CLASSED					
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	93,500	NONE	50.00	93,500	-4.79%	1.25129%
<b>NUNDA</b>	NONE CLASSED					
<b>TUSCARORA</b>	150,500	NONE	49.25	150,500	0.00%	2.01411%
<b>WALKER</b>	249,400	NONE	49.45	249,400	-1.97%	3.33766%
<b>WAVERLY</b>	619,200	NONE	49.47	619,200	4.37%	8.28661%
<b>WILMOT</b>	7,300	NONE	49.25	7,300	0.00%	0.09769%
<b>CHEBOYGAN</b>	4,291,100	NONE	49.79	4,291,100	0.12%	57.42676%
<b>TOTAL</b>	7,472,300			7,472,300	0.33%	100.00000%

**2009 RESIDENTIAL CLASS**

	<b>2009 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	84,301,300	NONE	49.69	84,301,300	-2.22%	4.75732%
<b>BEAUGRAND</b>	51,177,700	NONE	49.82	51,177,700	-12.33%	2.88808%
<b>BENTON</b>	198,759,500	NONE	49.03	198,759,500	-1.12%	11.21646%
<b>BURT</b>	207,536,500	NONE	49.66	207,536,500	-2.15%	11.71177%
<b>ELLIS</b>	30,799,900	NONE	49.77	30,799,900	-6.51%	1.73811%
<b>FOREST</b>	35,662,450	NONE	49.56	35,662,450	-8.76%	2.01252%
<b>GRANT</b>	73,171,936	NONE	49.52	73,171,936	-11.42%	4.12926%
<b>HEBRON</b>	16,532,700	NONE	49.61	16,532,700	3.21%	0.93298%
<b>INVERNESS</b>	146,453,300	NONE	49.51	146,453,300	-0.75%	8.26470%
<b>KOEHLER</b>	96,267,950	NONE	49.96	96,267,950	-5.35%	5.43263%
<b>MACKINAW</b>	42,437,400	NONE	49.78	42,437,400	-12.00%	2.39484%
<b>MENTOR</b>	36,429,300	NONE	49.20	36,429,300	-2.15%	2.05579%
<b>MULLETT</b>	175,447,900	NONE	49.77	175,447,900	-0.85%	9.90094%
<b>MUNRO</b>	86,355,700	NONE	50.00	86,355,700	-0.28%	4.87325%
<b>NUNDA</b>	57,764,200	NONE	49.88	57,764,200	-5.01%	3.25977%
<b>TUSCARORA</b>	283,897,263	NONE	49.60	283,897,263	-1.57%	16.02099%
<b>WALKER</b>	9,270,700	NONE	49.55	9,270,700	-4.32%	0.52317%
<b>WAVERLY</b>	34,343,600	NONE	49.69	34,343,600	-6.06%	1.93809%
<b>WILMOT</b>	26,921,600	NONE	49.32	26,921,600	-6.06%	1.51925%
<b>CHEBOYGAN</b>	78,502,600	NONE	49.74	78,502,600	-11.75%	4.43009%
<b>TOTAL</b>	1,772,033,499			1,772,033,499	-3.68%	100.00000%

**2009 TIMBER CUTOVER CLASS**

	<b>2009 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>	0	NONE	50.00	0	-100.00%	0.00000%
<b>INVERNESS</b>	NONE CLASSED					
<b>KOEHLER</b>	NONE CLASSED					
<b>MACKINAW</b>	NONE CLASSED					
<b>MENTOR</b>	665,400	NONE	49.70	665,400	-32.52%	79.63140%
<b>MULLETT</b>	NONE CLASSED					
<b>MUNRO</b>	170,200	NONE	50.00	170,200	-85.95%	20.36860%
<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>	835,600			835,600	-79.08%	100.00000%

**2009 DEVELOPMENTAL CLASS**

	<b>2009 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>	6,844,300	NONE	49.80	6,844,300	-0.39%	100.00000%
<b>WILMOT</b>	NONE CLASSED					
<b>CHEBOYGAN</b>	NONE CLASSED					
<b>TOTAL</b>	6,844,300			6,844,300	-0.39%	100.00000%

## 2009 PERSONAL PROPERTY

	<b>2009 ASSESSED</b>	<b>ADJUSTMENT</b>	<b>RATIO</b>	<b>COUNTY EQUALIZED</b>	<b>% OF CHANGE</b>	<b>% OF COUNTY TOTAL</b>
<b>ALOHA</b>	963,550	NONE	50.00	963,550	6.49%	2.01600%
<b>BEAUGRAND</b>	1,004,950	NONE	50.00	1,004,950	2.67%	2.10262%
<b>BENTON</b>	2,912,450	NONE	50.00	2,912,450	-1.99%	6.09361%
<b>BURT</b>	1,038,750	NONE	50.00	1,038,750	6.27%	2.17334%
<b>ELLIS</b>	2,847,650	NONE	50.00	2,847,650	-0.34%	5.95804%
<b>FOREST</b>	2,174,300	NONE	50.00	2,174,300	-3.44%	4.54921%
<b>GRANT</b>	525,650	NONE	50.00	525,650	-3.56%	1.09980%
<b>HEBRON</b>	825,350	NONE	50.00	825,350	-3.49%	1.72685%
<b>INVERNESS</b>	5,834,850	NONE	50.00	5,834,850	13.82%	12.20805%
<b>KOEHLER</b>	1,624,250	NONE	50.00	1,624,250	-21.03%	3.39836%
<b>MACKINAW</b>	4,905,950	NONE	50.00	4,905,950	22.12%	10.26454%
<b>MENTOR</b>	616,057	NONE	50.00	616,057	0.30%	1.28895%
<b>MULLETT</b>	1,292,150	NONE	50.00	1,292,150	3.47%	2.70352%
<b>MUNRO</b>	1,035,200	NONE	50.00	1,035,200	-13.81%	2.16591%
<b>NUNDA</b>	1,098,950	NONE	50.00	1,098,950	0.05%	2.29929%
<b>TUSCARORA</b>	5,714,000	NONE	50.00	5,714,000	6.34%	11.95520%
<b>WALKER</b>	774,100	NONE	50.00	774,100	25.05%	1.61962%
<b>WAVERLY</b>	848,500	NONE	50.00	848,500	-4.17%	1.77529%
<b>WILMOT</b>	2,053,460	NONE	50.00	2,053,460	-7.09%	4.29638%
<b>CHEBOYGAN</b>	9,705,000	NONE	50.00	9,705,000	-8.37%	20.30542%
<b>TOTAL</b>	47,795,117			47,795,117	0.87%	100.00000%

**Cheboygan County Equalization**

Values by class and district

*taxable values are tentative*

<b>CHEBOYGAN SCHOOL-16015</b>	<b>County Equalized Value =</b>	<b>886,303,461</b>	<b>Taxable Value=</b>	<b>592,271,534</b>
-------------------------------	---------------------------------	--------------------	-----------------------	--------------------

<b>BY UNIT</b>	<b>Agricultral</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Residential</b>	<b>Timber Cutover</b>	<b>Deveopmental</b>	<b>Personal</b>	<b>Total</b>
<b>Aloha</b>								
<b>Assessed</b>	2,742,400	2,353,300	9,500	84,301,300	0	0	963,550	90,370,050
<b>Taxable</b>	1,138,097	998,822	5,783	54,501,108	0	0	963,550	57,607,360
<b>Beaugrand</b>								
<b>Assessed</b>	2,131,100	2,466,000	24,600	51,177,700	0	0	1,004,950	56,804,350
<b>Taxable</b>	1,129,562	1,766,097	24,600	38,029,304	0	0	1,004,950	41,954,513
<b>Benton</b>								
<b>Assessed</b>	4,742,000	1,247,700	117,100	198,759,500	0	0	2,912,450	207,778,750
<b>Taxable</b>	2,055,924	1,030,558	55,328	137,329,484	0	0	2,912,450	143,383,744
<b>Grant</b>								
<b>Assessed</b>	4,910,325	983,200	0	73,171,936	0	0	525,650	79,591,111
<b>Taxable</b>	2,086,700	711,447	0	44,881,741	0	0	525,650	48,205,538
<b>Hebron</b>								
<b>Assessed</b>	1,803,050	723,400	0	5,097,200	0	0	329,750	7,953,400
<b>Taxable</b>	1,011,261	607,282	0	3,436,905	0	0	266,498	5,321,946
<b>Inverness</b>								
<b>Assessed</b>	6,030,700	17,148,600	228,600	146,453,300	0	0	5,834,850	175,696,050
<b>Taxable</b>	3,265,212	13,338,723	110,177	86,999,216	0	0	5,834,850	109,548,178
<b>Mullett</b>								
<b>Assessed</b>	842,200	76,600	0	47,389,500	0	0	457,950	48,766,250
<b>Taxable</b>	454,376	54,238	0	27,062,278	0	0	457,950	28,028,842
<b>Munro</b>								
<b>Assessed</b>	7,115,400	1,052,400	93,500	61,232,900	170,200	0	932,900	70,597,300
<b>Taxable</b>	3,380,162	730,692	26,453	32,364,244	37,871	0	731,432	37,270,854
<b>City of Cheboygan</b>								
<b>Assessed</b>	0	56,247,500	4,291,100	78,502,600	0	0	9,705,000	148,746,200
<b>Taxable</b>	0	43,734,203	3,883,709	63,627,647	0	0	9,705,000	120,950,559
<b>Totals</b>								
	30,317,175	82,298,700	4,764,400	746,085,936	170,200	0	22,667,050	886,303,461
	14,521,294	62,972,062	4,106,050	488,231,927	37,871	0	22,402,330	592,271,534

**Cheboygan County Equalization**

Values by class and district

*taxable values are tentative*

<b>INLAND LAKES SCHOOL-16050</b>	<b>County Equalized Value =</b>	<b>606,226,269</b>	<b>Taxable Value =</b>	<b>406,100,087</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>	926,900	419,900	0	15,667,500	0	0	446,850	17,461,150
<b>Taxable</b>	429,113	384,901	0	11,588,401	0	0	375,267	12,777,682
<b>KOEHLER</b>								
<b>Assessed</b>	1,715,900	1,237,300	885,600	96,267,950	0	0	1,624,250	101,731,000
<b>Taxable</b>	711,376	1,009,271	729,268	63,979,167	0	0	1,590,984	68,020,066
<b>MENTOR</b>								
<b>Assessed</b>	665,000	571,100	0	23,162,100	277,100	0	321,056	24,996,356
<b>Taxable</b>	484,502	493,069	0	17,612,175	73,548	0	321,056	18,984,350
<b>MULLETT</b>								
<b>Assessed</b>	188,100	1,146,800	0	128,058,400	0	0	834,200	130,227,500
<b>Taxable</b>	110,027	832,384	0	77,900,000	0	0	834,200	79,676,611
<b>TUSCARORA</b>								
<b>Assessed</b>	686,900	28,976,800	150,500	283,897,263	0	0	5,714,000	319,425,463
<b>Taxable</b>	356,694	19,343,702	143,053	193,130,887	0	0	5,396,788	218,371,124
<b>WALKER</b>								
<b>Assessed</b>	2,061,900	28,700	249,400	9,270,700	0	0	774,100	12,384,800
<b>Taxable</b>	1,078,915	28,700	208,944	6,179,595	0	0	774,100	8,270,254
<b>Totals</b>	6,244,700	32,380,600	1,285,500	556,323,913	277,100	0	9,714,456	606,226,269
	3,170,627	22,092,027	1,081,265	370,390,225	73,548	0	9,292,395	406,100,087

**Cheboygan County Equalization**

Values by class and district  
taxable values are tentative

<b>WOLVERINE SCHOOL-16100</b>	<b>County Equalized Value =</b>	<b>127,582,873</b>	<b>Taxable Value =</b>	<b>89,801,438</b>
-------------------------------	---------------------------------	--------------------	------------------------	-------------------

<b>BY UNIT</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Residential</b>	<b>Timber Cutover</b>	<b>Deveopmental</b>	<b>Personal</b>	<b>Total</b>
<b>ELLIS</b>								
<b>Assessed</b>	176,800	851,400	301,300	15,132,400	0	0	2,400,800	18,862,700
<b>Taxable</b>	119,019	850,840	222,565	12,047,725	0	0	1,242,577	14,482,726
<b>MENTOR</b>								
<b>Assessed</b>	1,737,500	408,400	0	13,267,200	388,300	0	295,001	16,096,401
<b>Taxable</b>	931,209	324,755	0	9,756,359	127,382	0	295,001	11,434,706
<b>NUNDA</b>								
<b>Assessed</b>	1,747,000	2,416,600	0	57,764,200	0	0	1,098,950	63,026,750
<b>Taxable</b>	1,014,763	2,227,910	0	38,064,533	0	0	907,907	42,215,113
<b>WILMOT</b>								
<b>Assessed</b>	823,300	655,900	7,300	26,085,500	0	0	2,025,022	29,597,022
<b>Taxable</b>	476,111	506,632	6,658	18,654,470	0	0	2,025,022	21,668,893
<b>Totals</b>	4,484,600	4,332,300	308,600	112,249,300	388,300	0	5,819,773	127,582,873
	2,541,102	3,910,137	229,223	78,523,087	127,382	0	4,470,507	89,801,438

**Cheboygan County Equalization**

Values by class and district  
taxable values are tentative

<b>MACKINAW CITY SCHOOL-16070</b>	<b>County Equalized Value =</b>	<b>135,078,450</b>	<b>Taxable Value =</b>	<b>99,881,844</b>
-----------------------------------	---------------------------------	--------------------	------------------------	-------------------

<b>BY UNIT</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Residential</b>	<b>Timber Cutover</b>	<b>Deveopmental</b>	<b>Personal</b>	<b>Total</b>
<b>HEBRON</b>								
<b>Assessed</b>	0	48,400	109,500	4,889,800	0	0	228,100	5,275,800
<b>Taxable</b>	0	10,766	43,641	3,358,612	0	0	197,661	3,610,680
<b>MACKINAW</b>								
<b>Assessed</b>	0	82,434,200	25,100	42,437,400	0	0	4,905,950	129,802,650
<b>Taxable</b>	0	62,220,020	25,100	29,133,759	0	0	4,892,285	96,271,164
<b>Totals</b>	0	82,482,600	134,600	47,327,200	0	0	5,134,050	135,078,450
	0	62,230,786	68,741	32,492,371	0	0	5,089,946	99,881,844

<b>PELLSTON SCHOOL-24040</b>	<b>County Equalized Value =</b>	<b>242,523,250</b>	<b>Taxable Value =</b>	<b>145,926,517</b>
------------------------------	---------------------------------	--------------------	------------------------	--------------------

<b>BY UNIT</b>	<b>Agricultural</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Residential</b>	<b>Timber Cutover</b>	<b>Deveopmental</b>	<b>Personal</b>	<b>Total</b>
<b>BURT</b>								
<b>Assessed</b>	1,266,200	153,300	0	207,536,500	0	0	1,038,750	209,994,750
<b>Taxable</b>	406,377	116,441	0	128,231,542	0	0	802,123	129,556,483
<b>HEBRON</b>								
<b>Assessed</b>	217,000	89,400	0	6,545,700	0	0	267,500	7,119,600
<b>Taxable</b>	104,292	78,249	0	3,857,733	0	0	145,843	4,186,117
<b>MUNRO</b>								
<b>Assessed</b>	0	183,800	0	25,122,800	0	0	102,300	25,408,900
<b>Taxable</b>	0	183,800	0	11,897,817	0	0	102,300	12,183,917
<b>Totals</b>	1,483,200	426,500	0	239,205,000	0	0	1,408,550	242,523,250
	510,669	378,490	0	143,987,092	0	0	1,050,266	145,926,517

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

<b>ONAWAY SCHOOL-71050</b>	<b>County Equalized Value =</b>	<b>87,211,150</b>	<b>Taxable Value =</b>	<b>58,737,610</b>
----------------------------	---------------------------------	-------------------	------------------------	-------------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Deveopmental	Personal	Total
<b>FOREST</b>								
<b>Assessed</b>	2,413,600	1,526,800	360,000	35,662,450	0	0	2,174,300	42,137,150
<b>Taxable</b>	1,002,550	1,386,100	360,000	23,780,321	0	0	2,156,407	28,685,378
<b>WAVERLY</b>								
<b>Assessed</b>	2,205,800	212,600	619,200	34,343,600	0	6,844,300	848,500	45,074,000
<b>Taxable</b>	1,319,672	137,684	509,693	20,815,678	0	6,421,005	848,500	30,052,232
<b>Totals</b>								
	4,619,400	1,739,400	979,200	70,006,050	0	6,844,300	3,022,800	87,211,150
	2,322,222	1,523,784	869,693	44,595,999	0	6,421,005	3,004,907	58,737,610

<b>VANDERBILT SCHOOL-69040</b>	<b>County Equalized Value =</b>	<b>926,638</b>	<b>Taxable Value =</b>	<b>761,269</b>
--------------------------------	---------------------------------	----------------	------------------------	----------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Deveopmental	Personal	Total
<b>WILMOT</b>								
<b>Assessed</b>	0	62,100	0	836,100	0	0	28,438	926,638
<b>Taxable</b>	0	50,509	0	682,322	0	0	28,438	761,269

**Cheboygan County Equalization**

Values by class and district

*taxable values are tentative*

<b>COPISD</b>	<b>County Equalized Value =</b>	<b>1,843,328,841</b>	<b>Taxable Value =</b>	<b>1,247,553,782</b>
---------------	---------------------------------	----------------------	------------------------	----------------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Deveopmental	Personal	Total
<b>COPISD</b>								
<b>Assessed</b>	45,665,875	203,295,700	7,472,300	1,532,828,499	835,600	6,844,300	46,386,567	1,843,328,841
<b>Taxable</b>	22,555,245	152,779,305	6,354,972	1,014,915,931	238,801	6,421,005	44,288,523	1,247,553,782

<b>CHAR-EMM ISD</b>	<b>County Equalized Value =</b>	<b>242,523,250</b>	<b>Taxable Value =</b>	<b>145,926,517</b>
---------------------	---------------------------------	--------------------	------------------------	--------------------

BY UNIT	Agricultral	Commercial	Industrial	Residential	Timber Cutover	Deveopmental	Personal	Total
<b>CHAR-EMM ISD</b>								
<b>Assessed</b>	1,483,200	426,500	0	239,205,000	0	0	1,408,550	242,523,250
<b>Taxable</b>	510,669	378,490	0	143,987,092	0	0	1,050,266	145,926,517

Number of Bank Foreclosures

