



# *2013 EQUALIZATION REPORT*

*Prepared for the Muskegon County Board of Commissioners*



Prepared by the Muskegon County Equalization Department:

Donna Beth VanderVries, Director

Dan VanderKooi, Deputy Director

Date Adopted: April 23, 2013



April 23, 2013

Board of Commissioners  
Muskegon County, Michigan

Honorable Commissioners:

The Muskegon County Equalization Department has prepared this report as authorized by the County Board of Commissioners. The report contains a narrative summary of the 2013 equalization process and a retrospective analysis of significant 2012 events affecting valuations. Additionally, the valuations of all classes of property for each unit of government and for all other taxing jurisdictions are presented in tabular and graphical format.

I must commend the professionalism of our local assessors and staff. For the fifteenth consecutive year, all units filed electronically and for the first time this year all of the unit's databases were converted by the Equalization Department to the new Assessing.NET platform.

The values reported by these jurisdictions have been examined and internally audited. The department has compiled values that reasonably represent the True Cash Value of each unit. This report focuses on the value of all real and personal property subject to ad valorem taxation.

All county equalized values are subject to review and revision by the Michigan State Tax Commission until the fourth Monday in May when the final order is issued.

This is the seventeenth year for the "transfer of ownership" system which further complicates the assessment administration system. Essentially, this means that when a property is sold, the State Equalized Value, which is predicated on market value, becomes the taxable value. Thus, the period of ownership can cause significant disparities in the amount of tax burden between similar properties. For 2013, the aggregate margin between state equalized value and taxable value is 8 percent including real and personal property (8 percent for real, 0 percent for personal).

Respectfully submitted,

Donna B. VanderVries  
Director

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## **ACKNOWLEDGMENTS**

In facilitating the completion of a project of this nature and magnitude, the support of a number of organizations and individuals was absolutely necessary, and I am grateful to all that participated. With the burden of maintaining a county-wide property information network and impending statutory deadlines, the staff of the Muskegon County Equalization Department performed extraordinarily. I would like to thank the Muskegon County Board of Commissioners for providing the Department with the necessary resources. Also, I would like to express my gratitude to all of the cities, townships, and villages of Muskegon County for their prompt assistance in the assembling and reporting data for this analysis. The successful completion of this report has been a synergetic accomplishment.

## **FORWARD**

The long-standing method used by local government in Michigan to finance basic municipal services is taxation, principally general property taxation. The rationale underlying this traditional approach is that the cost of those municipal services which provide a general benefit to all residents of a unit of local government, such as police and fire protection, should be borne through taxation imposed upon the general public. Article 9 of the State Constitution contains numerous provisions that the people of Michigan have adopted to protect themselves against unlimited property taxation. These provisions govern the manner in which property taxes may be imposed, limit overall levels of taxation, and require prior voter approval.

Section 3 of Article 9 imposes three requirements on the Legislature regarding how ad valorem property taxes are assessed and levied on real and tangible personal property. Property taxes must be uniform across various property classifications; property must be uniformly assessed at 50 percent of true cash value; and the Legislature must provide a system for the equalization of assessments.

Ad valorem property taxes, except those levied for school operating purposes, must be levied uniformly across various classes of property. This requirement prevents the Legislature from classifying property into different categories to impose different levels of ad valorem taxation on each class. Proposal A, approved by voters in March of 1994, authorized a limited exception from uniformity. For school operating purposes, principal residence and non-principal residence property are taxed at different rates.

Property not exempt by law must be uniformly assessed at the same proportion of true cash value. The Legislature has provided that property is assessed at 50 percent of its true cash value, known as state-equalized value or SEV. In 1994, voters amended Section 3 of Article 9 of the Constitution to require that property taxes be levied on taxable value, not SEV, until a parcel is sold. The taxable value concept is described later in this section.

The Legislature is required to provide for a system of equalization of assessments. The purpose of equalization is to correct for systematic under assessment or over assessment

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within assessing jurisdictions. Given the large number of assessing jurisdictions in Michigan (approximately 1,500), equalization is essential to ensure that taxable property is uniformly assessed within each county as well as among the counties.

In March of 1994, voters amended Section 3 of Article 9 of the State Constitution to limit, for taxation purposes, annual increases in property values on a parcel by parcel basis to the lesser of five percent or the inflation rate (2.4 percent for 2013), until ownership of the parcel is transferred. This limitation is referred to as “capped value”. The purpose of the limitation is similar to the other Article 9 provisions; specifically, to limit the overall level of property taxes. In the case of the taxable value limitation, this purpose is achieved by restricting the taxable limitation by limiting the taxable growth of the property tax base as indicated above. The rate of inflation utilized is the Consumer Price Index (i.e. CPI) which is also known as the “Retail Price Index” or “cost-of-living index.” Nationally, it is the most common measure of inflation. The base year for this index is 1982, so changes in prices can be calculated on a relative basis.

Property is still required to be *assessed* at 50 percent of true cash value (state-equalized value). However, property tax is levied on its taxable value, instead of state-equalized value until there is a change in ownership. When a transfer occurs, the property tax base for that parcel becomes its state-equalized value; the taxable growth is then once again limited by the taxable value cap until there is another transfer. Taxable value will also be impacted by “additions” and “losses”, which are primarily new construction and demolitions. Relevant statutory sections on equalization and assessment follow.

MCLA 211.30a. states *“In the year 1950 and thereafter, the review of assessments by boards of review in all cities and townships shall be completed on or before the **first Monday in April**, any provisions of the charter of any city or township to the contrary notwithstanding: Provided that the legislative body of any city or township, in order to comply with the provisions hereof, may, by ordinance, fix the period or periods for preparing the budget and for making, completing and reviewing the assessment roll, any provisions of the charter of such city or township or any law to the contrary notwithstanding.”*

MCLA 211.34.(1) states *“The **County Board of Commissioners** in each county shall meet in April of each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with the open meetings act, Act No. 267 of the Public Acts of 1976, as amended, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the **County Board of Commissioners** shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the **County Board of Commissioners** and each taxing unit other than a city, township, school district, intermediate school district, or community college district shall*

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*immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being section 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized valuation exceeds its valuation by 5 percent or more in 1982 or by any amount in 1983 or any year thereafter, a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation.”*

*MCLA 311.34 (2) states “The **County Board of Commissioners** shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed at true cash value. If, on the examination, the **County Board of Commissioners** considers the assessments to be relatively unequal, it shall equalize the assessments by adding to or deducting from the valuation of the taxable property in a township or city an amount which in the judgment of the **County Board of Commissioners** will produce a sum which represents the true cash value of that property, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. The **County Board of Commissioners** and the State Tax Commission shall equalize real and personal property separately by adding to or deducting from the valuation of taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city or county, an amount which will produce a sum which represents the proportion of true cash value established by the legislature. Beginning December 31, 1980, the **County Board of Commissioners** and the State Tax Commission shall equalize separately the following classes of real property by adding to or deducting from the valuation of agricultural, developmental, residential, commercial, industrial, and timber cutover taxable real property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount as will produce a sum which represents the proportion of true cash value established by the legislature. The tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for each classification for real property as equalized. Factors used in determining the state equalized valuation for real and personal property on the tax roll shall be rounded up to not less than 4 decimal places. Equalized values for both real and personal property shall be equalized uniformly at the same proportion of true cash value in the county. The **County Board of Commissioners** shall also cause to be entered upon its records the aggregate valuation of the taxable real and personal property of each township or city in its county as determined by the county board. The **County Board of Commissioners** shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions conformable to the requirements of this act. After the rolls are equalized, each shall be certified to by the chairperson and the clerk of the board and be delivered to the*

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*supervisor of the proper township or city, who shall file and keep the roll in his or her office.”*

*MCLA 311.34 (3) states “The **County Board of Commissioners** of a county shall establish and maintain a department to survey assessments and assist the **Board of Commissioners** in the matter of equalization of assessments, and may employ in that department technical and clerical personnel which in its judgment are considered necessary. The personnel of the department shall be under the direct supervision and control of a director of the tax or equalization department who may designate an employee of the department as his or her deputy. The director of the county tax or equalization department shall be appointed by the **County Board of Commissioners**. The **County Board of Commissioners**, through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those officers by this act, including the development and maintenance of accurate property descriptions, the discovery, listing, and valuation of properties for tax purposes, and the development and use of uniform valuation standards and techniques for the assessment of property.”*

*MCLA 311.34 (4) states “The supervisor of a township or, with the approval of the governing body, the certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the **County Board of Commissioners**, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner provided by law. An appeal from the determination by the **County Board of Commissioners** shall be filed with the clerk of the tribunal by a written or printed petition, which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor, the certified assessor, or a majority of the members of the board of education taking the appeal, shall show that a certain township, city, or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a showing that the equalization complained of is unfair, unjust, inequitable, or discriminatory. The state tax tribunal shall have the same authority to consider and pass upon the action and determination of the **County Board of Commissioners** in equalizing valuations as it has to consider complaints relative to the assessment and taxation of property. The state tax tribunal may order the **County Board of Commissioners** to reconvene and to cause the assessment rolls of the county to be brought before it, may summon the commissioners of the county to give evidence in relation to the equalization, and may take further action and may make further investigation in the premises as it considers necessary. The state tax tribunal shall fix a valuation on all property of the county. If the state tax tribunal decides that the determination and equalization made by the **County Board of Commissioners** is correct, further action shall not be taken. If the state tax tribunal, after the hearing, decides that the valuations of the county were improperly equalized, it shall proceed to make deductions from, or additions to, the valuations of the respective townships, cities or school districts as may be considered proper, and in so doing the tribunal shall have the same powers as the **County Board of Commissioners** had in the first instance. The deductions or additions*

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*shall decrease or increase the state equalized valuation of the local unit affected but shall not increase or decrease the total state equalized valuation of the county in the case of an appeal under this section to the state tax tribunal. If the tax tribunal finds that the valuations of a class of property in a county were improperly equalized by that county and determines that the total value of that class of property in the county may not be at the level required by law, prior to entry of a final order, the tax tribunal shall forward its findings and determination to the state tax commission. Within 90 days after receiving the findings and determination of the tax tribunal, the state tax commission shall determine whether the state equalized valuation of that class of property in the county was set at the level prescribed by law or should be revised to provide uniformity among the counties and shall enter an order consistent with the State Tax Commission's findings. The tax tribunal shall enter a final order based upon the revised state equalized valuation, if any, which is adopted by the State Tax Commission. The State Tax Tribunal immediately after completing its revision of the equalization of the valuation of the several assessment districts shall report its action to the **County Board of Commissioners** and board of education if the board has instituted the appeal by filing its report with the clerk of the **County Board of Commissioners**. The action of the state tribunal in the premises shall constitute the equalization of the county for the tax year."*

### **Significant Influences Affecting the 2013 Equalization Process**

The condition of the national economy continues to impact real estate activity and subsequently tax base growth. Overall, the real estate market is showing signs of slowing decline and turn around in comparison to the last several years. The ad valorem value of the county industrial class real property declined by 20 percent; however, the majority of this decline was specific to reduction in value of the B C Cobb Plant slated to close in 2015.

The demand in the region for housing is beginning to show signs of improvement. The average sale price of a home increased from \$86,729 to \$90,003 as reported by the West Michigan Lakeshore Association of Realtors. Last year the residential property class declined by 4 ¾ percent, this year the decline is only 2 percent.

The success of the Lakes Mall in Fruitport Township and the peripheral investment continues to attract retail and food service businesses; however, many areas of the County have seen commercial vacancies increase from prior years. Last year the commercial property class declined by more than 5½ percent; the current year reflects a decline of more than 6 percent.

Baker College continues to grow and with it brings new students and new business. The Baker College of Muskegon's Culinary Arts School was completed in 2009 and development of the Heritage Square condominiums and Russell Block building continued into 2012. Work was completed on the new Social Security Office as well as the remodel of the Greyhound bus terminal. The County Human Resources Department and DET will be moving into Terrace Plaza.

The Little River Band of Ottawa Indians from Manistee purchased the former Great Lakes Downs horse racetrack in Fruitport Township for a planned casino. By the end of 2008, the

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tribe had purchased 233 acres around the track for \$13.5 million. Progress continued in 2009 with service contracts (water, sewer, police, fire, etc.) being signed with Fruitport Township and Muskegon County and efforts to sign a compact with the State of Michigan are still continuing.

Two significant developments in 2012 included the announced closing of the B.C. Cobb plant scheduled for Jan.1, 2015 as well as the reuse of the former Sappi site.

The combined effect of the changes in the various classes of property is that the County's overall ad valorem value decreased by almost 3 percent.

The following table presents the history of Consumers Price Index used for property taxation.

**Table A**  
**Taxable Value Index History**

<b><i>TAX YEAR</i></b>	<b><i>FACTOR</i></b>
1994	1.000
1995	1.026
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023
2009	1.044
2010	0.997
2011	1.017
2012	1.027
2013	1.024

Note: Consumer Price Index multipliers are issued in October of each preceding tax year. The base year is 1994; the 1994 Assessed Value and 1994 Taxable Value are the same.

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Most of the change in Muskegon County's land use is due to residential development in Fruitport Township and the City of Norton Shores. Business development in Fruitport Township and the Cities of Muskegon and Norton Shores accounted for the most significant increases, resulting in a continuation of the upward trend started in 2011. The following table presents the true cash value of all new construction and additions for Muskegon County.

*Table 'B'*

### Muskegon County New Construction and Additions Volume (\$)\*

<b>CALENDAR YEAR</b>	<b>TRUE CASH VALUE</b>	<b>PERCENT CHANGE</b>
<b>1995</b>	134,651,929	Base
<b>1996</b>	141,029,923	5%
<b>1997</b>	143,599,076	2%
<b>1998</b>	177,863,630	24%
<b>1999</b>	194,462,432	9%
<b>2000</b>	218,512,770	12%
<b>2001</b>	246,015,569	13%
<b>2002</b>	197,035,916	-20%
<b>2003</b>	185,685,068	-6%
<b>2004</b>	191,065,112	3%
<b>2005</b>	223,293,046	17%
<b>2006</b>	197,284,612	-12%
<b>2007</b>	134,508,564	-32%
<b>2008</b>	122,367,764	-9%
<b>2009</b>	65,777,928	-46%
<b>2010</b>	58,589,744	-11%
<b>2011</b>	66,770,526	14%
<b>2012</b>	74,655,292	12%

- Real Property Only. 2007 figures include \$28 million of Renaissance zone parcels not previously included in totals.

Fruitport Township experienced the most significant residential growth with 39 new homes. City of Norton Shores had 30 new homes. Muskegon, Blue Lake and Fruitland Townships also all had at least 7 new homes each. Only a few units had no new homes in 2012.

The residential real estate market in Muskegon County is showing some signs of stabilization. The number of properties sold increased in 2012. The West Michigan Lakeshore Association of Realtors reports that during 2012, there were 1,675 homes sold, compared to the 1,547 sold in 2011, an 8 percent increase over the previous year. Of those homes, the average sales price of a home in the county for 2012 was \$90,003, up from \$86,729 in 2011, which is an increase of approximately 4 percent from last year.

New home construction has also increased for the first time in seven years, according to figures supplied by local officials. New housing starts increased by over 40% compared to the prior year.

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The above data is summarized in the following Table "C."

**Table 'C'**

### Muskegon County - Real Estate Activity Statistics

<b>Calendar Year</b>	<b>Number of Homes Sold*</b>	<b>Average Sale Price of Homes*</b>	<b>New Home Construction</b>
	<b><u>Volume</u></b>	<b><u>Price</u></b>	<b><u>Quantity</u></b>
1991	1,442	\$57,990	645
1992	1,498	\$66,308	653
1993	1,608	\$70,959	775
1994	1,715	\$69,277	678
1995	1,526	\$73,969	752
1996	1,486	\$77,301	1,064
1997	1,597	\$81,502	849
1998	1,746	\$87,573	832
1999	1,871	\$95,917	915
2000	1,912	\$96,884	889
2001	1,901	\$99,887	869
2002	2,069	\$106,337	783
2003	2,092	\$110,642	854
2004	2,277	\$112,561	815
2005	2,244	\$119,299	737
2006	2,224	\$114,797	465
2007	2069	\$107,583	290
2008	1,864	\$86,067	178
2009	1,940	\$76,751	69
2010	1,829	\$81,412	88
2011	1,547	\$86,729	88
2012	1,675	\$90,003	125

Source: \*All amounts except new home construction were obtained from the West Michigan Shoreline Association of Realtors. New home construction was obtained from a survey of local building officials.

Additionally, for the first time in over 2 years, 2012 saw the first new 2-unit commercial condo development as well as construction resuming on any existing developments.

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The following table presents the true cash value of business asset investment (i.e. capital assets that are personal property in nature) for Muskegon County.

**Table 'D' (Personal Property)**  
**Muskegon County – New Business Investment Statistics**

<b>Calendar Year</b>	<b>\$ True Cash Value</b>
2000	179,128,600
2001	130,352,454
2002	158,206,908
2003	156,620,534
2004	133,750,000
2005	137,180,344
2006	164,551,782
2007	169,708,800
2008	141,813,590
2009	143,016,600
2010	141,147,902
2011	175,885,400
2012	175,550,000

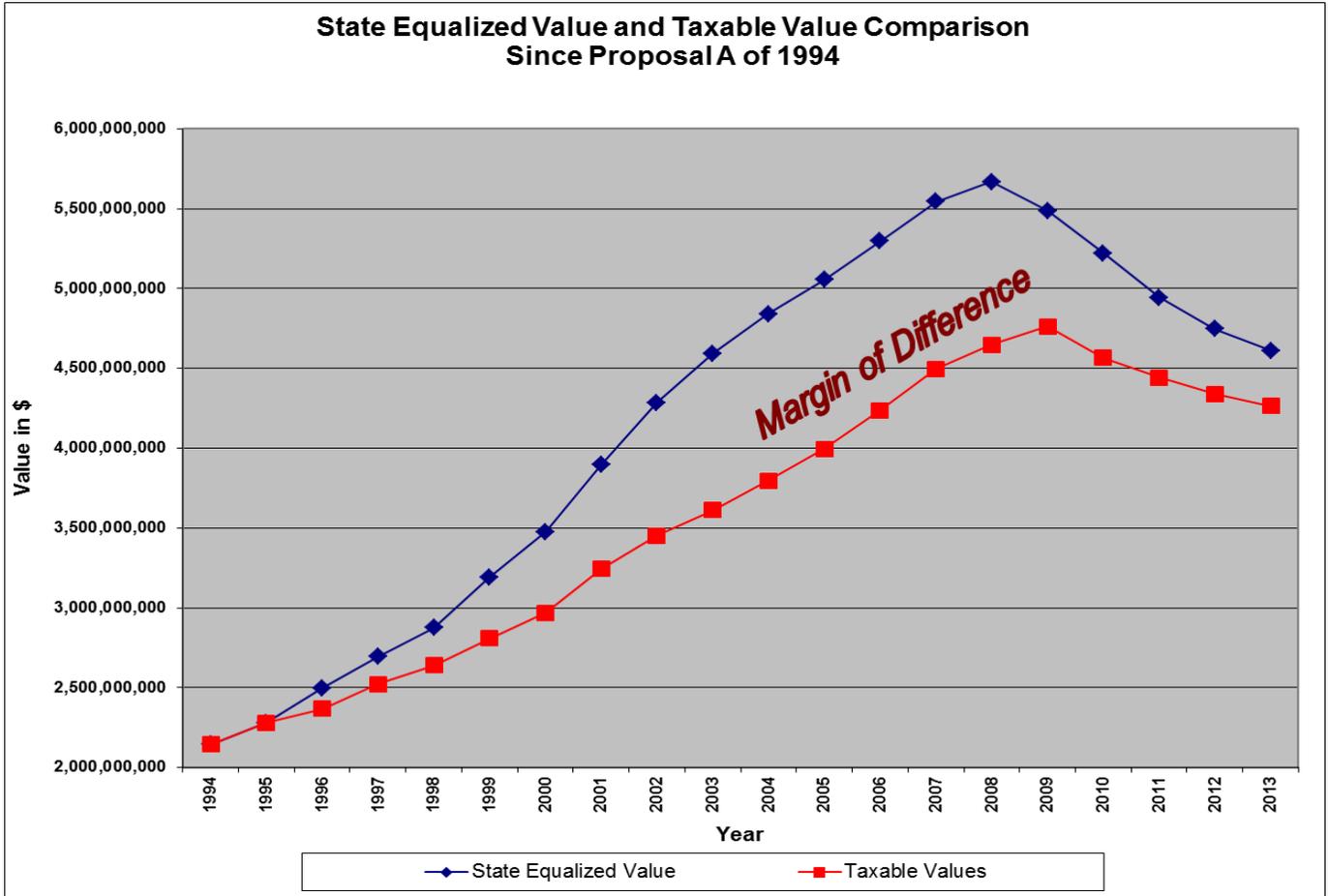
The figures on the following page are provided as a comparison between State Equalized Value and Taxable Value since Proposal A passed. Following the passage of this proposal, each year's taxable value may not increase more than the prior year's taxable value multiplied by the Consumer Price Index for each year with a few exceptions. Please note however, that although this does set the basis for the majority of taxable values, other factors can come into play. Property transfers, new construction, and demolitions are all examples of instances where the taxable value can be adjusted above or below this figure. Taxable value may never go above the state equalized value, so if the consumer price index would set the taxable value higher than the state equalized value, the taxable value is capped at the state equalized value.

The overall impact of the application of the consumer price index over the years and the impact of the disparity between state equalized value and taxable value is also illustrated in figure 1 by showing the aggregate margin between the two. For 2013, this average margin is 8 percent. Simply put, the state equalized value would have to decline by this percentage prior to having a significant impact on the tax base.

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Figure 1 illustrates the historical growth of the tax base.

Figure 1

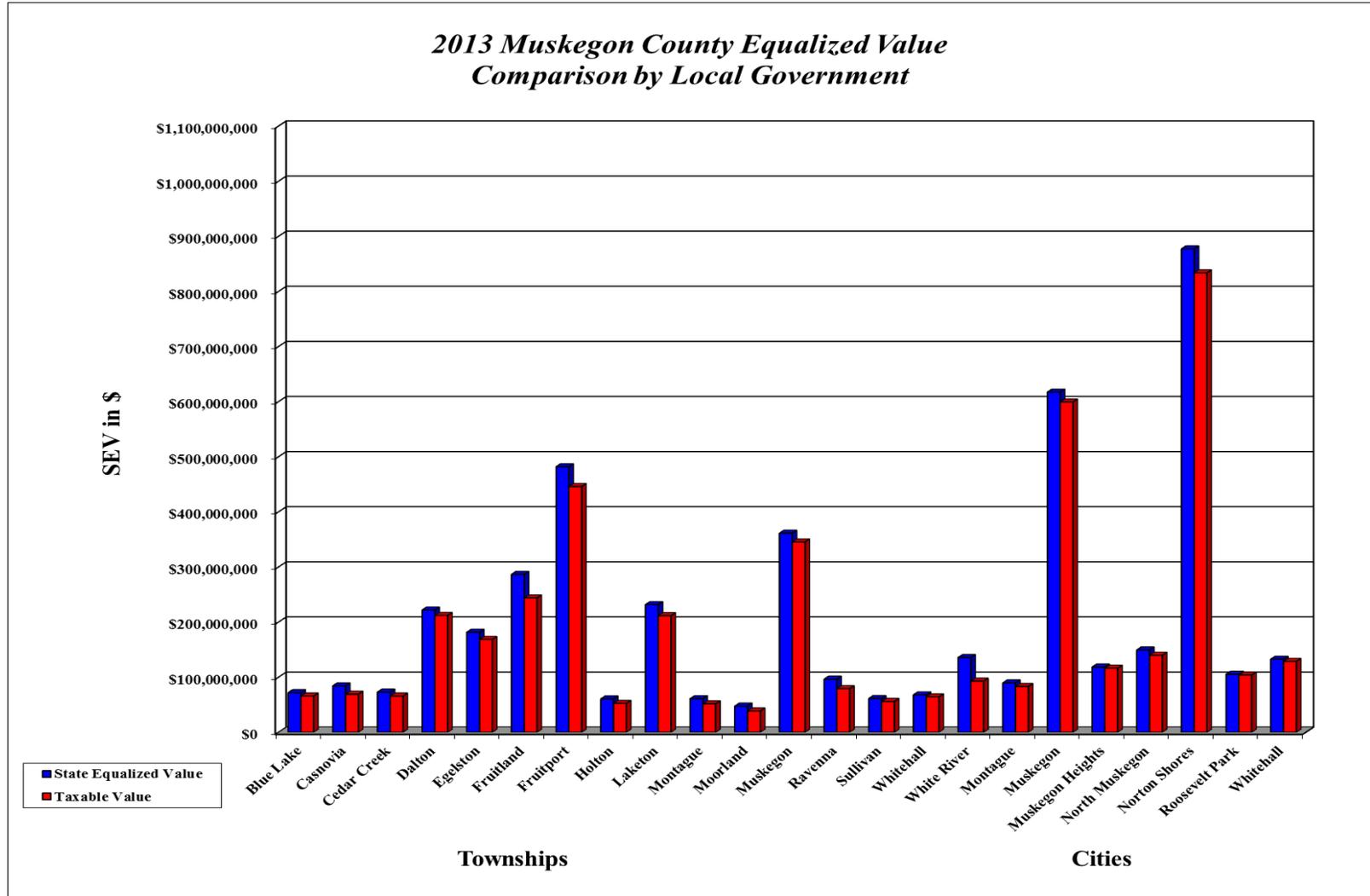


Muskegon County declined in state equalized value by almost 3 percent, and the taxable value declined by approximately 1¾ percent. The estimated True Cash Value of all taxable property in the County was just over \$9,200,000,000.

Other indirect factors limiting the tax base of Muskegon County levies include the effect of numerous Tax Increment Financing Authorities (T.I.F.A.) and several Brownfield Redevelopment Authorities that capture tax revenue as well as several renaissance and enterprises zones in the Cities of Muskegon and Muskegon Heights. Figure 2 illustrates a comparison of the 2013 State Equalized Value and Taxable Value of each township and city.

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Figure 2



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### **Recommendations**

All of the amounts reported by the local assessment jurisdictions have been examined and internally audited. Revisions necessitated by this process were performed and incorporated in the tabulated results contained in the appendix of this report. The amounts compiled are intended to reasonably represent the True Cash Value, Equalized Value, and Taxable Value of each taxing jurisdiction. This Department is confident that these amounts reasonably represent the total taxable and equalized values of Muskegon County.

**Table E**  
**ASSESSING OFFICERS COUNTY OF MUSKEGON AS OF APRIL 1, 2013**

<b>LEVEL REQUIRED</b>	<b>LOCAL UNIT</b>	<b>ASSESSOR ACKNOWLEDGING</b>	<b>STATE CERTIFICATION HELD</b>
MCAO	Blue Lake Township	Marion Knash	MCAO
MCAO	Casnovia Township	Debbie Schuitema	MCAO
MCAO	Cedar Creek Township	Marion Knash	MCAO
MCAO	Dalton Township	Wanda Budnik	MCAO
MCAO	Egelston Township	Donna VanderVries	MMAO
MCAO	Fruitland Township	Sue Bowen	MAAO
MAAO	Fruitport Township	Lesli Lehner	MAAO
MCAO	Holton Township	Donna VanderVries	MMAO
MCAO	Laketon Township	Wanda Budnik	MCAO
MCAO	Montague Township	Donna VanderVries	MMAO
MCAO	Moorland Township	Donna VanderVries	MMAO
MAAO	Muskegon Township	Penny Good	MAAO
MCAO	Ravenna Township	Dennis Burns	MAAO
MCAO	Sullivan Township	Donna VanderVries	MMAO
MCAO	Whitehall Township	Joann Hunt	MAAO
MCAO	White River Township	Joann Hunt	MAAO
MCAO	City of Montague	Dennis Burns	MAAO
MAAO	City of Muskegon	Donna VanderVries	MMAO
MAAO	City of Muskegon Heights	Robert Jackson	MAAO
MCAO	City of North Muskegon	Sue Bowen	MAAO
MAAO	City of Norton Shores	Donna VanderVries	MMAO
MCAO	City of Roosevelt Park	Donna VanderVries	MMAO
MAAO	City of Whitehall	Donna VanderVries	MMAO

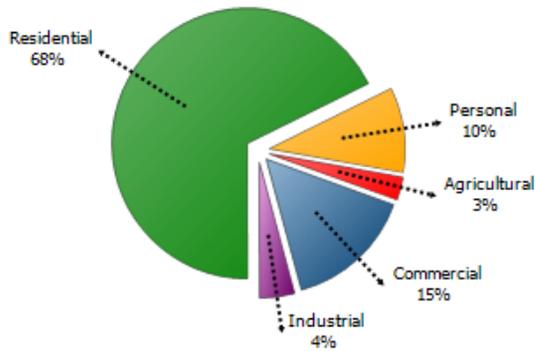
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**Table F**  
**MUSKEGON COUNTY EQUALIZATION DEPARTMENT STAFF**

<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>	<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>
Donna VanderVries, Director	MMAO	Patricia Ross, Appraiser	MCAO
Dan VanderKooi, Deputy Director	MAAO	Terry Zahniser, Geographic Info. Technician	N/A
Annette Messenger, Supervisor	MAAO	Vacant, Appraisal Technician	
Thomas Van Bruggen, GIS Administrator	MCAO	Cory Burns, Appraisal Technician	MCAO
David Becker, Senior Appraiser	MAAO	Peter Eliopulos, Appraisal Technician	MAAO
Fred Koning, Senior Appraiser	MAAO	Rodger Murphy, Appraisal Technician	MCAO
Elden (Jim) Nedeau, Senior Appraiser	MAAO	Don Correll, Appraisal Technician	MCAO
Sheryl Moss, Senior Appraiser	MAAO	Michelle Ercole, Appraisal Technician	MAAO
Deb Balcom, Appraiser	MCAO	Mark Spitters, Appraisal Technician	
Robin LeMaire, Appraiser	MCAO	Chrisie Workman, Departmental Clerk	MCAT

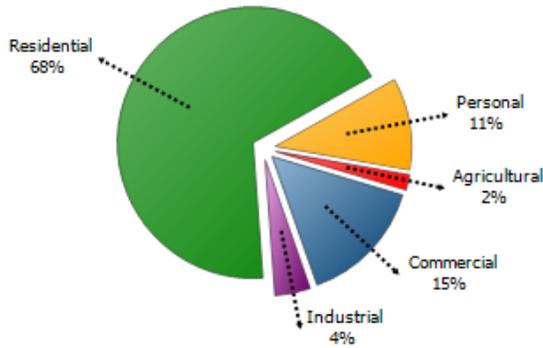
# *Appendix*

### Equalized Value by Class



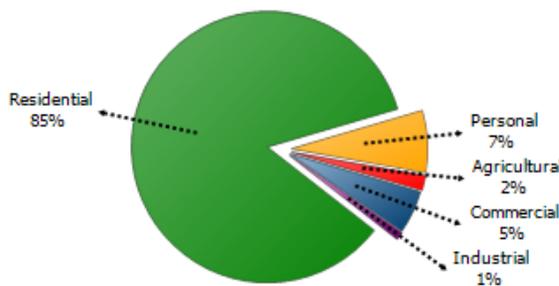
Agricultural (3%) 124,332,350	Developmental (0%) 0
Commercial (15%) 706,972,900	Personal (10%) 465,105,600
Industrial (4%) 191,520,200	Residential (68%) 3,122,323,670
Timber-Cutover (0%) 0	

### Taxable Value by Class



Agricultural (2%) 76,140,247	Developmental (0%) 0
Commercial (15%) 643,388,022	Personal (11%) 465,072,226
Industrial (4%) 179,229,263	Residential (68%) 2,900,650,839
Timber-Cutover (0%) 0	

### Parcel Count by Class



Agricultural (2%) 1,463	Developmental (0%) 0
Commercial (5%) 4,291	Personal (7%) 6,177
Industrial (1%) 806	Residential (85%) 71,727
Timber-Cutover (0%) 0	

## MUSKEGON COUNTY

2013

### Summary of Assessed/Recommended Equalized Valuations

Unit	2013 Parcel Count	2012 Board of Review Assessed	2013 Board of Review Assessed	Percent Change From Previous Year	2012 State Equalized Value	2013 Tentative Equalized Value	Percent Change From Previous Year	Percent of Total Equalized Value
<b>TOWNSHIPS</b>								
04 BLUELAKE TOWNSHIP	1,824	69,564,800	71,800,800	3.21%	69,564,800	71,800,800	3.21%	1.56%
13 CASNOVIA TOWNSHIP	1,554	79,914,600	84,112,600	5.25%	79,914,600	84,112,600	5.25%	1.82%
08 CEDAR CREEK TOWNSHIP	1,849	70,461,100	72,780,750	3.29%	70,461,100	72,780,750	3.29%	1.58%
07 DALTON TOWNSHIP	6,748	224,770,400	221,722,550	-1.36%	224,770,400	221,722,550	-1.36%	4.81%
11 EGELSTON TOWNSHIP	4,310	194,399,200	181,384,500	-6.69%	194,399,200	181,384,500	-6.69%	3.93%
06 FRUITLAND TOWNSHIP	3,712	283,606,600	286,294,600	0.95%	283,606,600	286,294,600	0.95%	6.21%
15 FRUITPORT TOWNSHIP	6,694	487,216,000	481,730,800	-1.13%	487,216,000	481,730,800	-1.13%	10.45%
05 HOLTON TOWNSHIP	1,615	60,708,100	60,413,600	-0.49%	60,708,100	60,413,600	-0.49%	1.31%
09 LAKETON TOWNSHIP	3,765	228,889,600	231,528,100	1.15%	228,889,600	231,528,100	1.15%	5.02%
02 MONTAGUE TOWNSHIP	1,186	63,400,700	60,751,500	-4.18%	63,400,700	60,751,500	-4.18%	1.32%
12 MOORLAND TOWNSHIP	926	46,179,800	47,273,900	2.37%	46,179,800	47,273,900	2.37%	1.03%
10 MUSKEGON CHARTER TWP	7,765	385,210,800	361,103,700	-6.26%	385,210,800	361,103,700	-6.26%	7.83%
17 RAVENNA TOWNSHIP	1,715	97,163,900	96,299,600	-0.89%	97,163,900	96,299,600	-0.89%	2.09%
16 SULLIVAN TOWNSHIP	1,348	67,150,700	61,155,100	-8.93%	67,150,700	61,155,100	-8.93%	1.33%
01 WHITE RIVER TOWNSHIP	1,408	146,953,850	135,527,900	-7.78%	146,953,850	135,527,900	-7.78%	2.94%
03 WHITEHALL TOWNSHIP	1,022	67,397,700	67,804,900	0.60%	67,397,700	67,804,900	0.60%	1.47%
<b>CITIES</b>								
21 CITY OF MONTAGUE	1,686	89,140,500	89,419,900	0.31%	89,140,500	89,419,900	0.31%	1.94%
24 CITY OF MUSKEGON	16,734	685,557,000	617,064,770	-9.99%	685,557,000	617,064,770	-9.99%	13.38%
26 CITY OF MUSKEGON HTS	5,875	127,610,000	118,213,500	-7.36%	127,610,000	118,213,500	-7.36%	2.56%
23 CITY NORTH MUSKEGON	1,925	146,205,300	149,299,400	2.12%	146,205,300	149,299,400	2.12%	3.24%
27 CITY OF NORTON SHORES	11,443	881,060,000	876,982,100	-0.46%	881,060,000	876,982,100	-0.46%	19.02%
25 CITY OF ROOSEVELT PARK	1,670	110,171,400	105,138,650	-4.57%	110,171,400	105,138,650	-4.57%	2.28%
22 CITY OF WHITEHALL	1,738	133,753,400	132,451,400	-0.97%	133,753,400	132,451,400	-0.97%	2.87%
<b>GRAND TOTAL</b>	<b>88,512</b>	<b>4,746,485,450</b>	<b>4,610,254,620</b>	<b>-2.87%</b>	<b>4,746,485,450</b>	<b>4,610,254,620</b>	<b>-2.87%</b>	<b>100.00%</b>

## MUSKEGON COUNTY HISTORICAL EQUALIZED VALUE

<u>Year</u>	<u>Equalized Value Totals</u>	<u>Percent of Change</u>
2013	\$4,610,254,620	-2.87%
2012	\$4,746,485,450	-3.99%
2011	\$4,943,879,706	-5.31%
2010	\$5,221,199,500	-4.89%
2009	\$5,489,432,423	-3.16%
2008	\$5,668,789,809	2.25%
2007	\$5,543,825,045	4.70%
2006	\$5,295,156,733	4.78%
2005	\$5,053,598,542	4.41%
2004	\$4,840,137,970	5.36%
2003	\$4,594,019,022	7.23%
2002	\$4,284,270,433	9.95%
2001	\$3,896,510,084	12.11%
2000	\$3,475,535,083	8.89%
1999	\$3,191,715,441	10.95%
1998	\$2,876,769,060	6.80%
1997	\$2,693,583,620	7.87%
1996	\$2,497,060,814	9.49%
1995	\$2,280,632,929	6.38%
1994	\$2,143,790,778	3.22%
1993	\$2,076,999,023	<b>Base Year</b>

<b>Increases over the Past</b>	<b>Total Increase</b>	<b>Average Yearly Increase</b>
<b>20 YEARS</b>	<b>122%</b>	<b>6.10%</b>
<b>10 YEARS</b>	<b>0%</b>	<b>0.04%</b>
<b>5 YEARS</b>	<b>-19%</b>	<b>-3.73%</b>

\* The Legislature though PA 135 of 1991, froze the 1992 assessments, this would be reflected in the 1993 increase.

## MUSKEGON COUNTY HISTORICAL TAXABLE VALUE

<u>Year</u>	<u>Taxable Value Totals</u>	<u>Percent of Change</u>
2013	\$4,264,480,597	-1.74%
2012	\$4,340,016,498	-2.30%
2011	\$4,442,004,723	-2.69%
2010	\$4,564,760,559	-3.19%
2009	\$4,714,942,649	1.47%
2008	\$4,646,805,560	3.35%
2007	\$4,496,107,219	6.10%
2006	\$4,237,701,230	6.06%
2005	\$3,995,550,610	5.27%
2004	\$3,795,561,731	5.05%
2003	\$3,613,148,739	4.64%
2002	\$3,453,067,789	6.44%
2001	\$3,244,251,018	9.26%
2000	\$2,969,387,077	5.74%
1999	\$2,808,287,454	6.40%
1998	\$2,639,408,331	4.59%
1997	\$2,523,467,328	6.55%
1996	\$2,368,439,887	5.96%
1995	\$2,235,210,925	4.26%
<hr/>		
1994	\$2,143,790,778	3.22%
1993	\$2,076,999,023	<b>Base Year</b>

Proposal A

<b>Increases over the Past</b>	<b>Total Increase</b>	<b>Average Yearly Increase</b>
<b>20 YEARS</b>	<b>105%</b>	<b>5.27%</b>
<b>10 YEARS</b>	<b>18%</b>	<b>1.80%</b>
<b>5 YEARS</b>	<b>-8%</b>	<b>-1.65%</b>

**\* Proposal A restricts taxable value growth to the CPI or 5% whichever less, until the property sells. The last 18 years would reflect such trends plus accounts for new value added to the roll.**

**TOWNSHIP  
AND  
CITY TOTALS**















































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TOWNSHIP AND CITY TOTALS

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DB: Assessors-13

The Special Population for this Report is 'Ad Valorem Parcels'

<<<< S.E.V., Taxable and Capped Values >>>>

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The Special Population for this Report is 'Ad Valorem Parcels'

<<<<< S.E.V., Taxable and Capped Values >>>>>

Totals For All Units:

Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Real	78,287	4,289,140,750	4,236,027,053	4,145,149,020	3,882,713,008	3,838,799,487	3,811,321,935	3,799,408,371	3,956,588,892	3,950,919,221
Personal	6,177	457,344,700	441,807,512	465,105,600	457,303,490	441,759,302	465,324,326	465,072,226	465,759,668	465,507,568
Real & Personal	84,464	4,746,485,450	4,677,834,565	4,610,254,620	4,340,016,498	4,280,558,789	4,276,646,261	4,264,480,597	4,422,348,560	4,416,426,789
Exempt	4,048	0	0	0	0	0	0	0	0	0
Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP

SCHOOL  
DISTRICT  
TOTALS



















Totals for School 61220: REETHS PUFFER PUBLIC SCH

Totals for Unit: 06 FRUITLAND TOWNSHIP

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	24	1,424,600	1,424,600	1,693,800	1,103,636	1,103,636	1,209,992	1,209,992	1,212,701	1,212,701
Commercial	13	4,911,500	4,911,500	5,134,000	4,107,069	4,107,069	4,406,924	4,338,924	4,455,733	4,404,733
Residential	953	38,224,100	38,007,900	39,036,600	36,389,970	36,381,170	37,110,273	37,067,187	37,314,754	37,301,672
Com. Personal	29	4,811,400	4,811,300	4,467,000	4,811,400	4,811,400	4,467,300	4,467,000	4,467,300	4,467,000
Util. Personal	3	1,003,400	1,003,400	1,123,700	1,003,400	1,003,400	1,123,700	1,123,700	1,123,700	1,123,700
Exempt	69	0	0	0	0	0	0	0	0	0
All: 06	1160	50,375,000	50,158,700	51,455,100	47,415,475	47,406,675	48,318,189	48,206,803	48,574,188	48,509,806

Totals for Unit: 07 DALTON TOWNSHIP

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	188	18,826,300	18,826,300	18,138,200	16,306,697	16,306,697	16,346,080	16,346,080	16,800,910	16,800,910
Industrial	41	1,417,700	1,417,700	1,648,800	1,114,464	1,114,464	1,341,754	1,341,754	1,343,701	1,343,701
Residential	3673	155,237,600	155,019,945	152,762,850	146,307,411	146,274,977	145,828,216	145,799,766	150,388,562	150,363,201
Com. Personal	188	4,851,700	4,770,100	4,700,000	4,851,700	4,861,100	4,700,000	4,700,000	4,700,000	4,700,000
Ind. Personal	9	4,857,500	4,857,500	5,736,900	4,857,500	4,857,500	5,736,900	5,736,900	5,736,900	5,736,900
Util. Personal	3	5,701,900	5,701,900	6,381,300	5,701,900	5,701,900	6,381,300	6,381,300	6,381,300	6,381,300
Exempt	262	0	0	0	0	0	0	0	0	0
All: 07	4626	190,892,700	190,593,445	189,368,050	179,139,672	179,116,638	180,334,250	180,305,800	185,351,373	185,326,012

Totals for Unit: 08 CEDAR CREEK TOWNSHIP

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	2	103,200	103,200	101,500	85,229	85,229	85,124	85,124	87,274	87,274
Residential	138	5,072,500	4,930,785	5,400,800	4,836,600	4,754,534	5,024,228	4,895,428	5,046,331	4,917,531
Com. Personal	4	287,500	286,700	244,600	287,500	286,700	244,600	244,600	244,600	244,600
Util. Personal	2	458,700	458,700	445,400	458,700	458,700	445,400	445,400	445,400	445,400
Exempt	6	0	0	0	0	0	0	0	0	0
All: 08	158	5,921,900	5,779,385	6,192,300	5,668,029	5,585,163	5,799,352	5,670,552	5,823,605	5,694,805

Totals for Unit: 09 LAKETON TOWNSHIP

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	48	5,112,000	5,112,000	5,240,000	4,905,108	4,905,108	4,921,327	4,921,327	5,085,193	5,085,193
Residential	3607	218,315,800	218,140,900	220,458,500	198,224,464	198,138,636	200,813,117	200,616,448	203,833,714	203,778,618
Com. Personal	54	1,338,100	1,333,100	1,330,400	1,338,100	1,338,100	1,330,400	1,330,400	1,330,400	1,330,400
Util. Personal	2	4,123,700	4,123,700	4,499,200	4,123,700	4,123,700	4,499,200	4,499,200	4,499,200	4,499,200
Exempt	54	0	0	0	0	0	0	0	0	0
All: 09	3819	228,889,600	228,709,700	231,528,100	208,591,372	208,505,544	211,564,044	211,367,375	214,748,507	214,693,411

Totals for Unit: 10 MUSKEGON CHARTER TOWNSHIP

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	147	33,682,300	32,318,977	29,668,600	27,571,375	26,398,052	25,592,597	25,592,597	26,980,063	26,980,063
Industrial	14	7,230,900	7,230,900	6,133,600	5,727,828	5,727,828	5,655,182	5,655,182	5,865,289	5,865,289
Residential	1836	78,096,400	78,003,700	72,812,000	75,724,087	75,699,961	71,409,552	71,353,452	77,725,026	77,662,767
Com. Personal	204	4,318,800	4,244,500	4,240,000	4,318,800	4,290,300	4,240,000	4,240,000	4,240,000	4,240,000
Ind. Personal	6	9,592,800	9,592,800	8,710,200	9,592,800	9,592,800	8,710,200	8,710,200	8,710,200	8,710,200
Util. Personal	4	4,693,300	4,693,300	4,800,300	4,686,232	4,686,232	4,795,475	4,795,475	4,795,475	4,795,475
Exempt	69	0	0	0	0	0	0	0	0	0
All: 10	2349	137,614,500	136,084,177	126,364,700	127,621,122	126,395,173	120,403,006	120,346,906	128,316,053	128,253,794

Totals for Unit: 24 CITY OF MUSKEGON

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	2	131,700	131,700	131,700	56,254	56,254	57,539	57,539	57,603	57,603
Industrial	2	56,268,000	29,953,300	26,053,300	48,938,506	29,924,439	26,025,025	26,025,025	30,642,625	30,642,625
Residential	2	237,000	237,000	193,500	237,000	237,000	241,928	193,500	242,688	242,688
Com. Personal	7	426,800	426,800	397,100	426,800	426,800	397,100	397,100	397,100	397,100
Ind. Personal	1	1,940,500	1,940,500	1,849,200	1,940,500	1,940,500	1,849,200	1,849,200	1,849,200	1,849,200
Util. Personal	4	17,290,700	4,858,200	4,649,100	17,290,700	4,858,200	4,649,100	4,649,100	4,649,100	4,649,100
Exempt	13	0	0	0	0	0	0	0	0	0
All: 24	52	132,931,400	67,869,500	59,652,400	118,121,520	67,660,886	59,544,384	59,447,528	68,781,232	68,781,232



























**VILLAGES,  
LIBRARIES  
AND  
AUTHORITIES**









The Special Population for this Report is 'Ad Valorem Parcels'

Population: Block

<<<<< S.E.V., Taxable and Capped Values >>>>>

Totals for School District: 41150 KENT CITY COMM SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	201	16,424,500	16,424,500	18,497,000	11,645,724	11,645,724	12,015,462	11,947,692	11,956,977	11,956,977
Commercial	14	797,900	797,900	716,000	795,244	795,244	708,226	701,026	735,169	727,796
Industrial	7	321,000	321,000	300,800	180,079	180,079	184,133	184,133	184,397	184,397
Residential	415	18,276,000	18,276,000	18,443,600	17,501,898	17,501,898	17,575,244	17,576,644	18,173,857	18,175,357
Com. Personal	30	810,100	810,100	1,175,600	810,100	810,100	1,175,600	1,175,600	1,175,600	1,175,600
Util. Personal	8	1,114,700	1,114,700	1,135,300	1,114,700	1,114,700	1,135,300	1,135,300	1,135,300	1,135,300
Exempt	15	0	0	0	0	0	0	0	0	0
All: 41150	690	37,744,200	37,744,200	40,268,300	32,047,745	32,047,745	32,793,965	32,720,395	33,361,300	33,355,427
Totals for School District: 61020 MUSKEGON HEIGHTS SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	387	20,768,900	20,693,500	19,966,500	20,388,322	20,312,922	19,789,925	19,716,385	20,740,716	20,729,452
Industrial	129	9,658,800	9,622,100	9,622,400	9,509,662	9,479,074	9,500,191	9,500,191	9,835,897	9,835,897
Residential	4336	73,237,900	72,937,000	63,695,300	68,663,433	68,368,563	62,012,852	61,963,399	69,980,120	69,935,045
Com. Personal	397	3,637,300	3,658,700	4,095,800	3,637,300	3,658,700	4,197,600	4,095,800	4,197,600	4,095,800
Ind. Personal	41	10,381,700	10,371,200	10,975,800	10,381,700	10,371,200	11,101,800	10,975,800	11,101,800	10,975,800
Util. Personal	3	7,171,400	7,171,400	7,530,100	7,171,400	7,171,400	7,530,100	7,530,100	7,530,100	7,530,100
Exempt	550	0	0	0	0	0	0	0	0	0
All: 61020	5843	124,856,000	124,453,900	115,885,900	119,751,817	119,361,859	114,132,468	113,781,675	123,386,233	123,102,094
Totals for School District: 61060 MONA SHORES PUBLIC SCHOOL										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	532	173,833,000	166,445,520	162,305,900	161,693,935	154,106,936	153,318,248	152,576,248	160,854,397	160,899,297
Industrial	67	24,371,700	23,546,775	22,447,500	20,376,966	19,425,525	18,445,339	18,445,339	19,983,552	19,983,552
Residential	9559	577,985,600	577,455,915	578,808,150	550,536,433	549,809,850	552,304,925	551,510,754	564,725,879	564,092,391
Com. Personal	897	23,922,200	23,384,400	24,479,700	23,922,200	23,384,400	24,409,900	24,479,700	24,409,900	24,479,700
Ind. Personal	29	29,600,200	29,600,200	32,169,300	29,600,200	29,600,200	32,169,300	32,169,300	32,604,642	32,604,642
Util. Personal	8	11,639,400	11,639,400	12,861,700	11,628,713	11,628,713	12,854,091	12,854,091	12,854,091	12,854,091
Exempt	209	0	0	0	0	0	0	0	0	0
All: 61060	11301	841,352,100	832,072,210	833,072,250	797,758,447	787,955,624	793,501,803	792,035,432	815,432,461	814,913,673
Totals for School District: 61065 OAKRIDGE PUBLIC SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	5	216,400	216,400	191,600	105,674	105,674	102,979	102,979	108,209	108,209
Commercial	175	20,545,000	20,452,700	19,529,900	17,233,026	17,172,836	16,784,604	16,784,604	17,453,471	17,453,471
Industrial	79	11,561,400	11,170,322	9,655,900	9,721,580	9,330,502	8,322,785	8,322,785	9,652,798	9,652,798
Residential	3720	139,917,000	139,853,800	129,465,450	125,126,788	125,002,122	120,632,938	120,385,372	128,667,567	128,426,521
Com. Personal	218	1,740,200	1,735,500	1,613,400	1,740,200	1,735,500	1,616,300	1,613,400	1,616,300	1,613,400
Ind. Personal	18	14,879,700	14,879,700	14,651,500	14,879,700	14,879,700	14,356,700	14,651,500	14,356,700	14,651,500
Util. Personal	6	6,686,900	6,686,900	7,429,200	6,686,900	6,686,900	7,453,400	7,429,200	7,453,400	7,429,200
Exempt	113	0	0	0	0	0	0	0	0	0
All: 61065	4334	195,546,600	194,995,322	182,536,950	175,493,868	174,913,234	169,269,706	169,289,840	179,308,445	179,335,099
Totals for School District: 61080 FRUITPORT COMM SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	70	6,490,300	6,490,300	5,913,800	4,261,623	4,261,623	4,151,851	4,151,851	4,356,386	4,356,386
Commercial	380	120,018,400	113,309,498	114,521,500	100,080,046	96,685,958	98,939,220	98,480,452	100,522,551	100,440,584
Industrial	23	4,453,700	4,453,700	4,072,600	4,108,159	4,108,159	3,978,495	3,978,495	4,392,444	4,392,444
Residential	6103	341,547,200	341,445,800	340,065,400	319,138,877	318,932,216	322,116,856	321,823,362	330,009,559	329,852,631
Com. Personal	427	15,728,700	15,535,800	15,524,800	15,728,700	15,535,800	15,423,800	15,524,800	15,423,800	15,524,800
Ind. Personal	14	1,938,200	1,938,200	2,091,800	1,938,200	1,938,200	2,091,800	2,091,800	2,091,800	2,091,800
Util. Personal	16	12,606,300	12,606,300	13,013,300	12,581,863	12,581,863	12,992,267	12,992,267	12,992,267	12,992,267
Exempt	85	0	0	0	0	0	0	0	0	0
All: 61080	7118	502,782,800	495,779,598	495,203,200	457,837,468	454,043,819	459,694,289	459,043,027	469,788,807	469,650,912
Totals for School District: 61120 HOLTON PUBLIC SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	155	12,092,400	12,092,400	12,163,400	7,437,738	7,437,738	7,785,009	7,737,618	7,869,361	7,869,361

The Special Population for this Report is 'Ad Valorem Parcels'  
Population: Block

<<<<< S.E.V., Taxable and Capped Values >>>>>

Commercial	86	7,623,000	7,623,000	7,364,600	6,032,828	6,032,828	5,822,064	5,810,088	5,933,971	5,933,971
Residential	3376	122,248,400	122,060,630	123,972,900	111,718,703	111,337,341	113,946,590	113,341,952	115,016,034	114,608,882
Com. Personal	130	1,016,900	1,017,100	1,025,500	1,016,900	1,017,100	1,025,200	1,025,500	1,025,200	1,025,500
Util. Personal	8	4,104,600	4,104,600	4,434,200	4,104,600	4,104,600	4,434,200	4,434,200	4,434,200	4,434,200
Exempt	185	0	0	0	0	0	0	0	0	0
All: 61120	3940	147,085,300	146,897,730	148,960,600	130,310,769	129,929,607	133,013,063	132,349,358	134,278,766	133,871,914
Totals for School District: 61180 MONTAGUE PUBLIC SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	245	15,976,400	15,976,500	16,036,500	9,516,536	9,511,046	9,744,110	9,569,586	9,770,838	9,770,837
Commercial	162	18,675,100	18,675,100	19,020,600	14,381,197	14,381,197	14,658,435	14,539,872	14,677,813	14,674,082
Industrial	36	8,651,300	8,651,300	8,624,000	7,253,149	7,253,149	7,286,281	7,286,281	7,433,909	7,433,909
Residential	3464	230,850,350	230,221,337	215,731,900	171,033,198	170,420,773	170,029,277	169,637,762	175,729,633	175,357,481
Com. Personal	217	3,141,300	3,128,900	4,558,100	3,141,300	3,128,900	4,509,900	4,558,100	4,509,900	4,558,100
Ind. Personal	14	16,456,600	16,456,600	15,272,300	16,456,600	16,456,600	15,272,300	15,272,300	15,272,300	15,272,300
Util. Personal	10	5,744,000	5,744,000	6,455,900	5,744,000	5,744,000	6,455,900	6,455,900	6,455,900	6,455,900
Exempt	132	0	0	0	0	0	0	0	0	0
All: 61180	4280	299,495,050	298,853,737	285,699,300	227,525,980	226,895,665	227,956,203	227,319,801	233,850,293	233,522,609
Totals for School District: 61190 ORCHARD VIEW SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	284	55,893,800	55,512,600	53,565,200	46,727,086	46,345,886	46,156,859	46,091,935	48,794,085	48,794,085
Industrial	60	9,770,400	9,770,400	7,810,500	7,512,155	7,512,155	7,044,980	7,044,980	7,581,077	7,581,077
Residential	4635	147,804,500	147,707,700	137,224,900	145,048,569	144,944,214	135,750,710	135,737,160	148,674,038	148,664,472
Com. Personal	306	7,221,400	7,057,521	7,336,400	7,225,000	7,054,121	7,336,500	7,336,200	7,336,500	7,336,200
Ind. Personal	12	14,619,000	14,619,000	16,507,900	14,619,000	14,619,000	16,507,900	16,507,900	16,507,900	16,507,900
Util. Personal	4	10,806,900	10,806,900	11,007,300	10,798,498	10,798,498	11,001,662	11,001,662	11,001,662	11,001,662
Exempt	157	0	0	0	0	0	0	0	0	0
All: 61190	5458	246,116,000	245,474,121	233,452,200	231,930,308	231,273,874	223,798,611	223,719,837	239,895,262	239,885,396
Totals for School District: 61210 RAVENNA PUBLIC SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	431	37,703,800	37,697,600	42,210,300	23,046,223	23,041,920	24,220,614	24,220,614	24,079,550	24,079,550
Commercial	112	7,668,200	7,668,200	7,665,400	6,715,364	6,726,153	6,738,887	6,738,887	6,894,048	6,894,048
Industrial	26	2,978,000	2,978,000	2,694,300	2,023,277	2,023,277	2,024,192	2,002,276	2,071,822	2,071,822
Residential	2355	110,366,800	110,348,800	102,872,950	99,901,092	99,828,658	96,331,576	96,080,055	102,662,456	102,441,084
Com. Personal	181	3,094,200	3,088,700	2,853,000	3,094,200	3,088,700	2,856,100	2,853,000	2,856,100	2,853,000
Ind. Personal	5	5,250,200	5,250,200	5,115,400	5,250,200	5,250,200	5,115,400	5,115,400	5,115,400	5,115,400
Util. Personal	18	5,131,100	5,131,100	5,392,800	5,130,883	5,130,883	5,392,461	5,392,461	5,392,461	5,392,461
Exempt	130	0	0	0	0	0	0	0	0	0
All: 61210	3258	172,192,300	172,162,600	168,804,150	145,161,239	145,089,791	142,679,230	142,402,693	149,071,837	148,847,365
Totals for School District: 61220 REETHS PUFFER PUBLIC SCH										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	24	1,424,600	1,424,600	1,693,800	1,103,636	1,103,636	1,209,992	1,209,992	1,212,701	1,212,701
Commercial	398	62,635,300	61,461,977	58,282,300	52,975,478	51,802,155	51,352,052	51,284,052	53,409,173	53,358,173
Industrial	55	8,648,600	8,648,600	7,782,400	6,842,292	6,842,292	6,996,936	6,996,936	7,208,990	7,208,990
Residential	10207	494,946,400	494,838,979	490,470,750	461,482,532	461,249,278	460,185,386	459,732,281	474,308,387	474,023,789
Com. Personal	479	15,607,500	15,587,600	14,982,000	15,607,500	15,587,600	14,982,300	14,982,000	14,982,300	14,982,000
Ind. Personal	15	14,450,300	14,450,300	14,447,100	14,450,300	14,450,300	14,447,100	14,447,100	14,447,100	14,447,100
Util. Personal	14	15,981,000	15,981,000	17,249,900	15,973,932	15,973,932	17,245,075	17,245,075	17,245,075	17,245,075
Exempt	460	0	0	0	0	0	0	0	0	0
All: 61220	11652	613,693,700	612,393,056	604,908,250	568,435,670	567,009,193	566,418,841	565,897,436	582,813,726	582,477,828
Totals for School District: 61230 N MUSKEGON PUBLIC SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	93	14,912,200	14,881,900	15,040,400	13,969,415	13,941,967	13,979,063	13,979,063	14,266,398	14,266,398
Industrial	1	1,275,900	1,275,900	1,244,100	1,275,900	1,275,900	1,244,100	1,244,100	1,306,521	1,306,521
Residential	1615	124,361,300	123,916,000	127,351,000	117,686,199	117,500,700	119,229,669	118,791,551	120,808,286	120,647,910
Com. Personal	171	2,808,800	2,808,800	2,523,100	2,808,800	2,808,800	2,511,700	2,523,100	2,511,700	2,523,100
Ind. Personal	1	0	0	1,112,100	0	0	1,112,100	1,112,100	1,112,100	1,112,100

The Special Population for this Report is 'Ad Valorem Parcels'

Population: Block

<<<<< S.E.V., Taxable and Capped Values >>>>>

Util. Personal	3	2,847,100	2,847,100	2,028,700	2,847,100	2,847,100	2,028,700	2,028,700	2,028,700	2,028,700	2,028,700
Exempt	41	0	0	0	0	0	0	0	0	0	0
All: 61230	1925	146,205,300	145,729,700	149,299,400	138,587,414	138,374,467	140,105,332	139,678,614	142,033,705	141,884,729	

Totals for School District: 62040 FREMONT PUBLIC SCHOOLS

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	52	4,184,200	4,184,200	4,319,200	2,885,023	2,885,023	2,950,704	2,950,704	2,991,885	2,991,885
Commercial	11	606,400	606,400	580,400	534,426	534,426	519,024	519,024	547,246	547,246
Residential	58	1,673,400	1,673,400	1,639,200	1,486,269	1,486,269	1,496,546	1,496,546	1,540,403	1,540,403
Com. Personal	12	85,500	85,500	109,000	85,500	85,500	109,000	109,000	109,000	109,000
Util. Personal	3	592,200	592,200	1,043,500	592,200	592,200	1,043,500	1,043,500	1,043,500	1,043,500
Exempt	3	0	0	0	0	0	0	0	0	0
All: 62040	139	7,141,700	7,141,700	7,691,300	5,583,418	5,583,418	6,118,774	6,118,774	6,232,034	6,232,034

Totals for School District: 62050 GRANT PUBLIC SCHOOLS

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	180	13,333,400	13,333,400	15,057,300	8,755,988	8,755,988	9,111,209	9,089,701	9,012,037	9,012,037
Commercial	19	1,280,100	1,280,100	1,243,100	1,207,452	1,207,452	1,155,917	1,155,917	1,178,301	1,178,301
Industrial	8	649,000	649,000	631,100	559,018	559,018	555,770	555,770	572,430	572,430
Residential	555	23,661,500	23,661,500	23,505,300	22,392,750	22,392,750	22,146,982	22,136,284	23,050,427	23,050,427
Com. Personal	27	94,100	94,100	96,900	94,100	94,100	96,900	96,900	96,900	96,900
Ind. Personal	2	80,700	80,700	77,100	80,700	80,700	77,100	77,100	77,100	77,100
Util. Personal	6	1,159,800	1,159,800	1,290,500	1,159,800	1,159,800	1,290,500	1,290,500	1,290,500	1,290,500
Exempt	15	0	0	0	0	0	0	0	0	0
All: 62050	812	40,258,600	40,258,600	41,901,300	34,249,808	34,249,808	34,434,378	34,402,172	35,277,695	35,277,695

Totals for School District: 70010 GRAND HAVEN PUBLIC SCHOOL

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	156	44,689,600	42,238,100	43,533,000	41,270,075	39,035,951	42,901,734	41,421,231	45,680,239	44,199,736
Industrial	79	26,940,300	26,591,700	23,942,400	26,512,915	26,164,315	23,782,368	23,738,468	26,022,180	26,022,180
Residential	767	45,441,600	45,204,500	45,141,500	41,871,466	41,620,640	43,098,090	42,837,985	44,096,192	43,854,303
Com. Personal	113	3,838,400	3,898,600	4,396,500	3,838,400	3,898,600	4,408,400	4,396,500	4,408,400	4,396,500
Ind. Personal	45	11,880,400	11,880,400	13,957,600	11,880,400	11,880,400	13,957,600	13,957,600	13,957,600	13,957,600
Util. Personal	2	2,950,200	2,950,200	3,234,100	2,950,200	2,950,200	3,234,100	3,234,100	3,234,100	3,234,100
Exempt	15	0	0	0	0	0	0	0	0	0
All: 70010	1177	135,740,500	132,763,500	134,205,100	128,323,456	125,550,106	131,382,292	129,585,884	137,398,711	135,664,419

Totals for School District: 70120 COOPERSVILLE PUBLIC SCHOOL

Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Agricultural	83	6,208,800	6,208,800	6,866,650	4,011,156	4,011,156	4,126,987	4,126,987	4,139,657	4,139,657
Residential	173	9,724,300	9,724,300	9,096,500	8,287,514	8,287,514	8,135,714	8,082,814	8,554,659	8,498,647
Com. Personal	6	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200
Util. Personal	4	324,300	324,300	344,600	324,300	324,300	344,600	344,600	344,600	344,600
Exempt	5	0	0	0	0	0	0	0	0	0
All: 70120	271	16,259,600	16,259,600	16,309,950	12,625,170	12,625,170	12,609,501	12,556,601	13,041,116	12,985,104

Totals for Property Class: Agricultural By School District

School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
41150	201	16,424,500	16,424,500	18,497,000	11,645,724	11,645,724	12,015,462	11,947,692	11,956,977	11,956,977
61065	5	216,400	216,400	191,600	105,674	105,674	102,979	102,979	108,209	108,209
61080	70	6,490,300	6,490,300	5,913,800	4,261,623	4,261,623	4,151,851	4,151,851	4,356,386	4,356,386
61120	155	12,092,400	12,092,400	12,163,400	7,437,738	7,437,738	7,785,009	7,737,618	7,869,361	7,869,361
61180	245	15,976,400	15,976,500	16,036,500	9,516,536	9,511,046	9,744,110	9,569,586	9,770,838	9,770,837
61210	431	37,703,800	37,697,600	42,210,300	23,046,223	23,041,920	24,220,614	24,220,614	24,079,550	24,079,550
61220	24	1,424,600	1,424,600	1,693,800	1,103,636	1,103,636	1,209,992	1,209,992	1,212,701	1,212,701
62040	52	4,184,200	4,184,200	4,319,200	2,885,023	2,885,023	2,950,704	2,950,704	2,991,885	2,991,885
62050	180	13,333,400	13,333,400	15,057,300	8,755,988	8,755,988	9,111,209	9,089,701	9,012,037	9,012,037
70120	83	6,208,800	6,208,800	6,866,650	4,011,156	4,011,156	4,126,987	4,126,987	4,139,657	4,139,657
All: Agricultural	1446	114,054,800	114,048,700	122,949,550	72,769,321	72,759,528	75,418,917	75,107,724	75,497,601	75,497,600

The Special Population for this Report is 'Ad Valorem Parcels'  
Population: Block

<<<<< S.E.V., Taxable and Capped Values >>>>>

Totals for Property Class: Commercial By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
41150	14	797,900	797,900	716,000	795,244	795,244	708,226	701,026	735,169	727,796
61020	387	20,768,900	20,693,500	19,966,500	20,388,322	20,312,922	19,789,925	19,716,385	20,740,716	20,729,452
61060	532	173,833,000	166,445,520	162,305,900	161,693,935	154,106,936	153,318,248	152,576,248	160,854,397	160,899,297
61065	175	20,545,000	20,452,700	19,529,900	17,233,026	17,172,836	16,784,604	16,784,604	17,453,471	17,453,471
61080	380	120,018,400	113,309,498	114,521,500	100,080,046	96,685,958	98,939,220	98,480,452	100,522,551	100,440,584
61120	86	7,623,000	7,623,000	7,364,600	6,032,828	6,032,828	5,822,064	5,810,088	5,933,971	5,933,971
61180	162	18,675,100	18,675,100	19,020,600	14,381,197	14,381,197	14,658,435	14,539,872	14,677,813	14,674,082
61190	284	55,893,800	55,512,600	53,565,200	46,727,086	46,345,886	46,156,859	46,091,935	48,794,085	48,794,085
61210	112	7,668,200	7,668,200	7,665,400	6,715,364	6,726,153	6,738,887	6,738,887	6,894,048	6,894,048
61220	398	62,635,300	61,461,977	58,282,300	52,975,478	51,802,155	51,352,052	51,284,052	53,409,173	53,358,173
61230	93	14,912,200	14,881,900	15,040,400	13,969,415	13,941,967	13,979,063	13,979,063	14,266,398	14,266,398
62040	11	606,400	606,400	580,400	534,426	534,426	519,024	519,024	547,246	547,246
62050	19	1,280,100	1,280,100	1,243,100	1,207,452	1,207,452	1,155,917	1,155,917	1,178,301	1,178,301
70010	156	44,689,600	42,238,100	43,533,000	41,270,075	39,035,951	42,901,734	41,421,231	45,680,239	44,199,736
All: Commercial	2809	549,946,900	531,646,495	523,334,800	484,003,894	469,081,911	472,824,258	469,798,784	491,687,578	490,096,640

Totals for Property Class: Industrial By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
41150	7	321,000	321,000	300,800	180,079	180,079	184,133	184,133	184,397	184,397
61020	129	9,658,800	9,622,100	9,622,400	9,509,662	9,479,074	9,500,191	9,500,191	9,835,897	9,835,897
61060	67	24,371,700	23,546,775	22,447,500	20,376,966	19,425,525	18,445,339	18,445,339	19,983,552	19,983,552
61065	79	11,561,400	11,170,322	9,655,900	9,721,580	9,330,502	8,322,785	8,322,785	9,652,798	9,652,798
61080	23	4,453,700	4,453,700	4,072,600	4,108,159	4,108,159	3,978,495	3,978,495	4,392,444	4,392,444
61180	36	8,651,300	8,651,300	8,624,000	7,253,149	7,253,149	7,286,281	7,286,281	7,433,909	7,433,909
61190	60	9,770,400	9,770,400	7,810,500	7,512,155	7,512,155	7,044,980	7,044,980	7,581,077	7,581,077
61210	26	2,978,000	2,978,000	2,694,300	2,023,277	2,023,277	2,024,192	2,002,276	2,071,822	2,071,822
61220	55	8,648,600	8,648,600	7,782,400	6,842,292	6,842,292	6,996,936	6,996,936	7,208,990	7,208,990
61230	1	1,275,900	1,275,900	1,244,100	1,275,900	1,275,900	1,244,100	1,244,100	1,306,521	1,306,521
62050	8	649,000	649,000	631,100	559,018	559,018	555,770	555,770	572,430	572,430
70010	79	26,940,300	26,591,700	23,942,400	26,512,915	26,164,315	23,782,368	23,738,468	26,022,180	26,022,180
All: Industrial	570	109,280,100	107,678,797	98,828,000	95,875,152	94,153,445	89,365,570	89,299,754	96,246,017	96,246,017

Totals for Property Class: Residential By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
41150	415	18,276,000	18,276,000	18,443,600	17,501,898	17,501,898	17,575,244	17,576,644	18,173,857	18,175,357
61020	4336	73,237,900	72,937,000	63,695,300	68,663,433	68,368,563	62,012,852	61,963,399	69,980,120	69,935,045
61060	9559	577,985,600	577,455,915	578,808,150	550,536,433	549,809,850	552,304,925	551,510,754	564,725,879	564,092,391
61065	3720	139,917,000	139,853,800	129,465,450	125,126,788	125,002,122	120,632,938	120,385,372	128,667,567	128,426,521
61080	6103	341,547,200	341,445,800	340,065,400	319,138,877	318,932,216	322,116,856	321,823,362	330,009,559	329,852,631
61120	3376	122,248,400	122,060,630	123,972,900	111,718,703	111,337,341	113,946,590	113,341,952	115,016,034	114,608,882
61180	3464	230,850,350	230,221,337	215,731,900	171,033,198	170,420,773	170,029,277	169,637,762	175,729,633	175,357,481
61190	4635	147,804,500	147,707,700	137,224,900	145,048,569	144,944,214	135,750,710	135,737,160	148,674,038	148,664,472
61210	2355	110,366,800	110,348,800	102,872,950	99,901,092	99,828,658	96,331,576	96,080,055	102,662,456	102,441,084
61220	10207	494,946,400	494,838,979	490,470,750	461,482,532	461,249,278	460,185,386	459,732,281	474,308,387	474,023,789
61230	1615	124,361,300	123,916,000	127,351,000	117,686,199	117,500,700	119,229,669	118,791,551	120,808,286	120,647,910
62040	58	1,673,400	1,673,400	1,639,200	1,486,269	1,486,269	1,496,546	1,496,546	1,540,403	1,540,403
62050	555	23,661,500	23,661,500	23,505,300	22,392,750	22,392,750	22,146,982	22,136,284	23,050,427	23,050,427
70010	767	45,441,600	45,204,500	45,141,500	41,871,466	41,620,640	43,098,090	42,837,985	44,096,192	43,854,303
70120	173	9,724,300	9,724,300	9,096,500	8,287,514	8,287,514	8,135,714	8,082,814	8,554,659	8,498,647
All: Residential	51338	2,462,042,250	2,459,325,661	2,407,484,800	2,261,875,721	2,258,682,786	2,244,993,355	2,241,133,921	2,325,997,497	2,323,169,343

Totals for Property Class: Com. Personal By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
41150	30	810,100	810,100	1,175,600	810,100	810,100	1,175,600	1,175,600	1,175,600	1,175,600
61020	397	3,637,300	3,658,700	4,095,800	3,637,300	3,658,700	4,197,600	4,095,800	4,197,600	4,095,800
61060	897	23,922,200	23,384,400	24,479,700	23,922,200	23,384,400	24,409,900	24,479,700	24,409,900	24,479,700
61065	218	1,740,200	1,735,500	1,613,400	1,740,200	1,735,500	1,616,300	1,613,400	1,616,300	1,613,400
61080	427	15,728,700	15,535,800	15,524,800	15,728,700	15,535,800	15,423,800	15,524,800	15,423,800	15,524,800
61120	130	1,016,900	1,017,100	1,025,500	1,016,900	1,017,100	1,025,200	1,025,500	1,025,200	1,025,500





The Special Population for this Report is 'Ad Valorem Parcels'  
Population: Block

<<<<< S.E.V., Taxable and Capped Values >>>>>

Totals for School District: 61010 MUSKEGON PUBLIC SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	1168	147,246,200	145,376,500	129,261,800	140,267,129	138,694,719	125,249,910	124,404,751	138,475,632	138,475,632
Industrial	119	22,461,200	21,752,400	20,916,300	20,705,460	19,996,660	19,229,063	19,120,863	20,210,022	20,210,022
Residential	13265	333,821,500	333,076,900	327,620,770	320,106,628	318,560,330	319,983,117	317,036,338	328,188,607	327,085,886
Com. Personal	1371	22,815,400	22,928,400	22,141,900	22,828,200	22,941,200	22,172,600	22,153,600	22,172,600	22,153,600
Ind. Personal	60	9,535,300	9,535,300	9,236,800	9,535,300	9,535,300	9,291,700	9,236,800	9,291,700	9,236,800
Util. Personal	13	17,208,700	17,208,700	18,156,400	17,200,901	17,200,901	18,149,670	18,149,670	18,149,670	18,149,670
Exempt	999	0	0	0	0	0	0	0	0	0
All: 61010	16995	553,088,300	549,878,200	527,333,970	530,643,618	526,929,110	514,076,060	510,102,022	536,488,231	535,311,610

Totals for School District: 61190 ORCHARD VIEW SCHOOLS										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	45	9,565,500	9,451,400	9,049,600	9,244,201	9,130,301	8,793,164	8,775,664	9,349,410	9,349,410
Industrial	83	34,025,700	33,503,900	33,358,200	33,119,188	32,250,388	32,458,289	32,458,289	33,023,955	33,023,955
Residential	52	2,183,000	2,183,000	2,180,200	2,181,669	2,181,669	2,184,139	2,176,239	2,195,612	2,195,612
Com. Personal	230	6,604,200	6,562,291	6,382,600	6,604,200	6,562,291	6,708,700	6,382,600	6,708,700	6,382,600
Ind. Personal	52	28,851,700	29,113,500	30,293,200	28,851,700	29,113,500	30,058,400	30,293,200	30,058,400	30,293,200
Util. Personal	3	1,704,700	1,704,700	1,736,000	1,704,700	1,704,700	1,736,000	1,736,000	1,736,000	1,736,000
Exempt	25	0	0	0	0	0	0	0	0	0
All: 61190	490	82,934,600	82,518,791	82,999,800	81,705,658	80,942,849	81,938,692	81,821,992	83,072,077	82,980,777

Totals for School District: 61220 REETHS PUFFER PUBLIC SCH										
Property Class	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Commercial	2	131,700	131,700	131,700	56,254	56,254	57,539	57,539	57,603	57,603
Industrial	2	56,268,000	29,953,300	26,053,300	48,938,506	29,924,439	26,025,025	26,025,025	30,642,625	30,642,625
Residential	2	237,000	237,000	193,500	237,000	237,000	241,928	193,500	242,688	242,688
Com. Personal	7	426,800	426,800	397,100	426,800	426,800	397,100	397,100	397,100	397,100
Ind. Personal	1	1,940,500	1,940,500	1,849,200	1,940,500	1,940,500	1,849,200	1,849,200	1,849,200	1,849,200
Util. Personal	4	17,290,700	4,858,200	4,649,100	17,290,700	4,858,200	4,649,100	4,649,100	4,649,100	4,649,100
Exempt	13	0	0	0	0	0	0	0	0	0
All: 61220	31	76,294,700	37,547,500	33,273,900	68,889,760	37,443,193	33,219,892	33,171,464	37,838,316	37,838,316

Totals for Property Class: Commercial By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
61010	1168	147,246,200	145,376,500	129,261,800	140,267,129	138,694,719	125,249,910	124,404,751	138,475,632	138,475,632
61190	45	9,565,300	9,451,400	9,049,600	9,244,201	9,130,301	8,793,164	8,775,664	9,349,410	9,349,410
61220	2	131,700	131,700	131,700	56,254	56,254	57,539	57,539	57,603	57,603
All: Commercial	1215	156,943,200	154,959,600	138,443,100	149,567,584	147,881,274	134,100,613	133,237,954	147,882,645	147,882,645

Totals for Property Class: Industrial By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
61010	119	22,461,200	21,752,400	20,916,300	20,705,460	19,996,660	19,229,063	19,120,863	20,210,022	20,210,022
61190	83	34,025,700	33,503,900	33,358,200	33,119,188	32,250,388	32,458,289	32,458,289	33,023,955	33,023,955
61220	2	56,268,000	29,953,300	26,053,300	48,938,506	29,924,439	26,025,025	26,025,025	30,642,625	30,642,625
All: Industrial	204	112,754,900	85,209,600	80,327,800	102,763,154	82,171,487	77,712,377	77,604,177	83,876,602	83,876,602

Totals for Property Class: Residential By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
61010	13265	333,821,500	333,076,900	327,620,770	320,106,628	318,560,330	319,983,117	317,036,338	328,188,607	327,085,886
61190	52	2,183,000	2,183,000	2,180,200	2,181,669	2,181,669	2,184,139	2,176,239	2,195,612	2,195,612
61220	2	237,000	237,000	193,500	237,000	237,000	241,928	193,500	242,688	242,688
All: Residential	13319	336,241,500	335,496,900	329,994,470	322,525,297	320,978,999	322,409,184	319,406,077	330,626,907	329,524,186

Totals for Property Class: Com. Personal By School District										
School District	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
61010	1371	22,815,400	22,928,400	22,141,900	22,828,200	22,941,200	22,172,600	22,153,600	22,172,600	22,153,600
61190	230	6,604,200	6,562,291	6,382,600	6,604,200	6,562,291	6,708,700	6,382,600	6,708,700	6,382,600
61220	7	426,800	426,800	397,100	426,800	426,800	397,100	397,100	397,100	397,100













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MONTAGUE FIRE DISTRICT

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The Special Population for this Report is 'Ad Valorem Parcels'

<<<< S.E.V., Taxable and Capped Values >>>>

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The Special Population for this Report is 'Ad Valorem Parcels'

<<<< S.E.V., Taxable and Capped Values >>>>

Totals For All Units:

Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Real	3,907	274,153,150	273,524,237	259,413,000	202,184,080	201,566,165	201,718,103	201,033,501	207,612,193	207,236,309
Personal	241	25,341,900	25,329,500	26,286,300	25,341,900	25,329,500	26,238,100	26,286,300	26,238,100	26,286,300
Real & Personal	4,148	299,495,050	298,853,737	285,699,300	227,525,980	226,895,665	227,956,203	227,319,801	233,850,293	233,522,609
Exempt	132	0	0	0	0	0	0	0	0	0
Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP







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WHITE LAKE FIRE AUTHORITY

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The Special Population for this Report is 'Ad Valorem Parcels'

<<<< S.E.V., Taxable and Capped Values >>>>

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The Special Population for this Report is 'Ad Valorem Parcels'

<<<< S.E.V., Taxable and Capped Values >>>>

Totals For All Units:

Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Real	5,733	421,997,600	421,810,200	419,503,000	367,484,042	367,352,014	369,957,251	369,288,136	377,856,302	377,761,971
Personal	501	62,760,100	60,198,000	67,047,900	62,761,100	60,199,000	67,391,400	67,049,200	67,391,400	67,049,200
Real & Personal	6,234	484,757,700	482,008,200	486,550,900	430,245,142	427,551,014	437,348,651	436,337,336	445,247,702	444,811,171
Exempt	238	0	0	0	0	0	0	0	0	0
Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP















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WHITE LAKE AMBULANCE

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The Special Population for this Report is 'Ad Valorem Parcels'

<<<< S.E.V., Taxable and Capped Values >>>>

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The Special Population for this Report is 'Ad Valorem Parcels'

<<<< S.E.V., Taxable and Capped Values >>>>

Totals For All Units:

Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP
Real	11,287	763,435,050	762,445,617	748,292,600	631,096,761	630,073,871	635,267,104	633,683,545	649,155,087	648,588,117
Personal	786	90,382,500	87,808,000	95,758,400	90,383,500	87,809,000	96,053,700	95,759,700	96,053,700	95,759,700
Real & Personal	12,073	853,817,550	850,253,617	844,051,000	721,480,261	717,882,871	731,320,804	729,443,245	745,208,787	744,347,817
Exempt	503	0	0	0	0	0	0	0	0	0
Totals	Count	2012 SEV	Fin SEV	2013 SEV	2012 Tax	Fin Tax	2013 Tax	BOR Tax	2013 Cap	2013 MCAP

# CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

*This form is issued under the authority of MCL 211.148  
Filing is mandatory*

TO: State Tax Commission  
FROM: Equalization Director of MUSKEGON County  
RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Tax Commission.

The State Tax Commission requires a Level \_\_\_\_ State Assessor Certification for this county.

I am certified as a Level \_\_\_\_ State Certified Assessing Officer by the State Tax Commission.

The following are my total Recommended County Equalized Valuations for each separately equalized class of property in MUSKEGON County:

Agricultural	<u>124,332,350</u>	Timber-Cutover	<u>0</u>
Commercial	<u>706,972,900</u>	Developmental	<u>0</u>
Industrial	<u>191,520,200</u>	Total Real Property	<u>4,145,149,020</u>
Residential	<u>3,122,323,570</u>	Personal Property	<u>465,105,600</u>
		Total Real and Personal Property	<u>4,610,254,620</u>

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

Michigan Department of Treasury  
Assessment and Certification Division  
Local Assessment Review  
P.O. Box 30790  
Lansing, Michigan 48909

Signature of Equalization Director	Date
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