

1997 Equalization Report

Muskegon County, Michigan



Prepared for: Muskegon County Board of Commissioners
Prepared by: Muskegon County Equalization Department
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MUSKEGON COUNTY

M I C H I G A N

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EQUALIZATION DEPARTMENT

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Board of Commissioners
Muskegon County, Michigan

April 22, 1997

Honorable Commissioners:

The Muskegon County Equalization Department has revised this preliminary report as authorized by the County Board of Commissioners. The report contains a narrative summary of the equalization process and a retrospective analysis of 1996 events affecting valuations. Additionally, the valuation of all classes of property for each unit of government is presented in tabular and graphical format.

It is the result of a collaborative effort involving all 23 assessing jurisdictions in Muskegon County. All of the amounts reported by the assessment jurisdictions have been examined and internally audited. Revisions necessitated by this process were performed and incorporated in the tabulated results contained in this report. The amounts compiled are intended to reasonably represent the True Cash Value of each unit. The report focuses on the value of all real and personal property subject to ad valorem taxation. The State Equalized Value of tax abated property under Act 198 (Industrial Facilities Exemption) and Act 255 (Commercial Facilities Exemption) are presented separately, as well as school district valuations. A final report will be compiled that will include detailed statistical data.

All county equalized values are subject to review and change by the Michigan State Tax Commission until the fourth Monday in May when the final order is issued. For the third consecutive year, there has been a series of complex changes in the property tax system. Notably, the "value change multiplier" or "supercap" calculation has been eliminated from the taxable value formula and the State Attorney General opinion that confirmed that the taxable value limitation applies only to general ad valorem property taxes, not to special assessments. This is also the second year of 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. I should also mention that more changes have been indicated for next year. Examples include the exemption of leased residential drinking water conditioners and the possible elimination of the taxation of personal property.

Respectfully submitted,



Clifford A. Turner
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. We are grateful to all who participated. With the burden of a complete computer conversion and impending scheduling deadlines, the staff of the Muskegon County Equalization Department performed extraordinarily. Additionally, we would like to thank the Muskegon County Board of Commissioners for providing the department with necessary resources. Also, I would like to express my gratitude to Muskegon County Central Services, especially the Data Processing Department for their assistance in the assembling and reporting data for analysis and the Printing Department for prompt assistance. The successful completion of this report has been an synergetic accomplishment.

PREAMBLE

The long-standing method by which units of local government in Michigan have financed basic municipal services is through 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 which the people of Michigan have adopted to protect themselves against unlimited property taxation. These provisions govern the manner in which property taxes can 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 to be assessed and levied on real and tangible personal property: property taxes must be levied uniformly across various property classifications; property must be uniformly assessed at no more than 50 percent of its 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 in order to impose different levels of ad valorem taxation on each class. Please note that Proposal A, approved by voters in March of 1994, authorized a limited exception from uniformity; for school operating purposes, homestead and non-homestead 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 be assessed at 50 percent of its true cash value, known as state-equalized value of S.E.V. In 1994, voters amended Section 3 of Article 9 to require that property taxes be levied not on SEV but on a different a different basis known as taxable value, until a parcel is sold. The taxable value concept is described later in this section.

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The Legislature is required to provide for a system of equalization assessments. The purpose of equalization is to correct for systematic under assessment or over assessment 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 inflation (2.80% for 1997 taxable values). This limitation is referred to as "taxable value". The purpose of the limitation is reminiscent of the other Article 9 provisions discussed thus far; 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, this purpose is achieved by restricting the taxable growth of the property tax base.

The requirement that property be *assessed* at 50 percent of true cash value (state-equalized value) remains in effect. However, property now is *taxed* not on its state-equalized value, but rather on its taxable 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 of which is then restricted by the taxable value limitation until there is another transfer.

The taxable value limitation, by its own terms, applies only to taxes. Indeed, the first three words of the amendatory language that added the taxable value limitation to Section 3 of Article 9 are, "[f]or *taxes* levied...." (Emphasis supplied.) Nevertheless, it is doubtful that the voters who ratified the constitutional amendment commonly understood that it would not apply to special assessments. Yet, that was the predictable consequence given existing case law. In April of 1996, the Attorney General confirmed this by concluding that the taxable value limitation applied only to general ad valorem property taxes. (OAG 1995-96, NO.6896).

Because the taxable value limitation applies only to taxes, the Attorney General also concluded that ad valorem special assessments (imposed for police and fire protection pursuant to Public Act 33 of 1951) must be levied on state-equalized value and not taxable value. By definition, the basis of apportioning an ad valorem special assessment must be the value of the property subject to it. However, as the Attorney General noted:

"Taxable value, as determined under the mandate of Section 3 of Article 9 of the state Constitution, may have no consistent rational relationship to the true cash value of the property to which it applies. It is a mathematical exercise, which is designed to limit the growth of a property's tax bill. With the passage of time, absent a transfer of the property, any correlation that taxable value has with the true cash value of the property is lost."

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M.C.L.A 211 Sec. 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."

M.C.L.A. 211 Sec.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 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 5.0% 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."

M.C.L.A 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 as 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

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

M.C.L.A 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.”

M.C.L.A 311.34 (4) states “The supervisor of a township or with the approval of the governing body, their 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

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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 fix a valuation on all property of the county. If the state tax tribunal decides that 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, 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 shall decrease or increase the state equalized valuation of the local unit affected.”

Significant Factors and Events Effecting the 1997 Valuation and Equalization Process

The Muskegon economy continues to surge with no sign of slowdown. Propelled by a national economy with relatively low unemployment, a dynamic stock market, stable interest rates and steady growth, Muskegon has been benefited. Unlike the 1970s and 1980s when Muskegon lagged behind its West Michigan neighbors, Muskegon is becoming a regional economic leader.

Muskegon's fortunes hinge on three factors: (1) historically, Muskegon has an available pool of workers; (2) the local industrial mix is changing toward space-age metal fabricating and plastics; and (3) new companies continue to move into an area with affordable and available industrial land. The Muskegon County unemployment rate was approximately 5 percent, well below the 6 percent rate of a year earlier.

This robust economy has Muskegon County's population growing at a healthy rate. U.S. Census estimates show the county's population grew during 1996 by an estimated 1,252 persons, nearly the same increase as the 20 years between 1970 and 1990. The county's growth during those 20 years saw only a 1,557 person increase in population. According to the Muskegon Chronicle (March 20, 1997), The county has gained 5,930 people since the 1990 census, which is a 3.7 percent increase. The population estimate for the county at the end of 1996 was 164,913, according to the estimates released.

Population changes can occur in one of two ways - naturally through the number of births and deaths and through movement of people in and out of a community. Migration is determined by looking at births, deaths and population change. According to the Muskegon Chronicle (March 20, 1997), since 1990, Muskegon has experienced an in-migration of 66 people. The latest estimate shows that every West Michigan county has

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grown since 1990. But the numbers indicate that some residents are leaving Kent County, letting surround counties pick up new residents by the thousands. These factors are placing upward pressure on local real estate prices, and consequently, assessed values.

The residential real estate market in Muskegon County continues to grow, both in price-level and number of sales. The Muskegon County Association of Realtors figures show that the average sales price of a home in the county last year was \$77,301 up from \$73,969 in 1995 and \$69,277 in 1994. The average in 1996 was almost \$32,000 higher than in 1988, when the average sale price was only \$47,666.

In 1988, there were only 1,312 homes sold, but in 1994 there were 1,715 sold. Other recent years had 1,526 sold in 1995 and 1,666 sold in 1996. In addition, the number of homes listed by association members has risen from 2,293 in 1988 to 2,392 in 1995 and 2,367 in 1996.

As for new home construction, the pace continues to rise year after year, according to figures supplied by the Michigan Association of Home Builders. In 1989, there were 569 new homes built in the county. But in 1994, 678 were built and in 1995, 752 went up. For 1996, a county record 960 new homes were constructed. Table 'A' enumerates these statistics.

Table 'A'

Muskegon County - Real Estate Activity Statistics

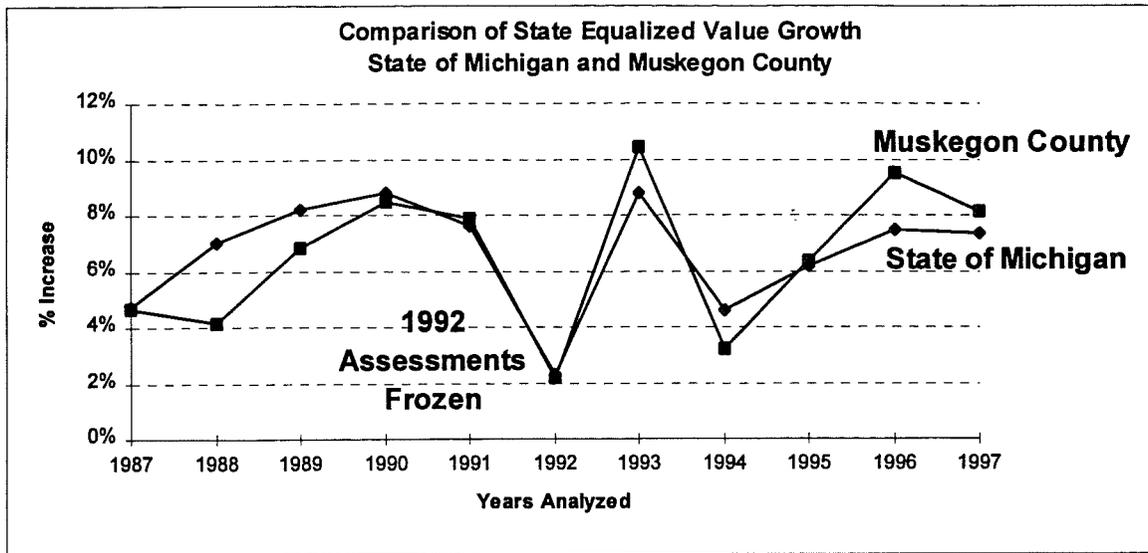
	Number of Home Listings	Number of Homes Sold	Average Sale Price of Homes	New Home Construction
<u>Year</u>	<u>Volume</u>	<u>Volume</u>	<u>Price</u>	<u>Quantity</u>
1996	2,367	1,486	\$77,301	960
1995	2,392	1,526	\$73,969	752
1994	2,745	1,715	\$69,277	678
1993	2,208	1,608	\$70,959	775
1992	2,386	1,498	\$66,308	653
1991	2,468	1,442	\$57,990	645
1990	2,618	1,593	\$56,878	593
1989	2,138	1,163	\$57,200	569

Source: Michigan Association of Home Builders and Muskegon County Board of Realtors

Figure 1 illustrates the County's growth of state equalized value as compared to the State of Michigan as a whole.

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Figure 1



Source: Michigan Assessors Association

Muskegon County increased in state equalized value approximately 7.9% and the taxable value increased approximately 6.1%. The growth in state equalized value consists of an estimated 4% attributable to inflationary, or price-level changes, and 3.9% resulting for new construction, or other types of tax base expansion.

Specifically, the two northern tiers of Townships had varying growth rates of total state equalized value. Blue Lake increased 16.6%, Cedar Creek increased 16.3%, Dalton increased 7.6%, Fruitland increased 12.2%, Holton increased 10.4%, Montague increased 11.1%, Whitehall increased 8.3%, and White River decreased 1.7%. The increases are due to primarily price-level changes and new construction predominately in the residential sector. Continued expansion of Michigan Adventure Land in Fruitland Township, business development near the Whitehall-Colby road corridor in Whitehall Township, and business development along Holton Road in Dalton Township has had significant impact on their commercial equalized values. The assessed value of the Dupont manufacturing facility in White River Township was significantly reduced. The facility has ceased operations and is being dismantled. This overwhelmed any growth in other class. Similarly, the former Hooker Chemical facility in Montague Township was demolished.

The eastern range of Townships also had varying growth rates of total state equalized value. Casnovia increased 16.27%, Moorland increased 4.78%, Ravenna increased 5.51%, and Sullivan increased 7.5%. Similarly in the northern townships, the increases are due to primarily price-level changes and new construction predominately in the residential sector. Examples of exceptions are the contribution of the Briggs and Stratton

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manufacturing facility to the industrial class and the deDulk Dairy Farms impact on the agricultural class in Ravenna Township.

The southern tier and centrally located townships had some similarity in growth rates of total state equalized value. Egelston increased 8.8%, Fruitport Township increased 10.5%, Laketon increased 2.7%, Muskegon increased 10.5%. The increases are due to price-level changes and new construction in all classes of property.

Increased business activity along Apple Avenue had substantial impact on both the commercial classes in Egelston and Muskegon Townships. In Muskegon Township, Ponderosa Restaurant that was destroyed by fire in early 1996, completely rebuilt during the year. Meijers received a substantial reduction in assessed value after a year of litigation in the Michigan Tax Tribunal and the Farm-and-Fleet/Quality Stores corporate headquarters relocated to Norton Shores. In regards to industrial activity, AgrEvo, formerly known as Noram Chemical, commenced a \$34 million dollar expansion that is expected to be completed by 1998.

The continued growth of the Westshore Plaza and Lappo Lumber Co. fire has had significant impact on the commercial class of Fruitport Township. In Laketon Township, the Tally Ho Motel was purchased by the Township and exempted.

The City of Muskegon grew 5.5%. The increase is due to primarily price-level changes and new construction predominately in the residential sector. Brunswick wood operations are scheduled to cease and Knoll Group has appealed its assessed value of its Western Avenue facility. The Sealed Power Division of Muskegon-based SPX Corp was sold to the Dana Corp. The Sealed Power Division employs 800 people in Muskegon in three local plants. The firm has requested a reduction in assessed value based on the transaction price. Similarly, Hy-Lift Division was sold to W.A. Thomas Co., of southeast Michigan. The firm has requested a reduction in assessed value based on the transaction price. The Waterfront Center development was also reduced in value because of high vacancy levels caused by the relocation of Horizon Inc. to Norton Shores. Conversely, Consumers Power Company announced that as much as \$7,000,000 will be invested into the rehabilitation of the B.C. Cobb. The aggregate assessed value for the facility and equipment has substantially increased after years of decline.

On the retail side, development continued with the completion of the second phase of the Sherman Centre which includes a new Circuit City. Lerner's, a Muskegon Mall retailing anchor, ceased local operations. Also, Comerica announced it is down-sizing its West Michigan operations. This has affected the assessed value of the facility due to an increase in unused facility capacity at the Muskegon Mall location. The Oakview Medical Center near Muskegon General Hospital was completed.

The City of Muskegon Heights grew 2.54% in total state equalized value. Development in Woodcliffe Subdivision has had impact on the residential class. The R & S Transportation and Logistics warehouse at Sixth Street and Sherman Boulevard was

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entirely destroyed by fire. Also, Bennett Pump announced its sale and subsequent future relocation to Norton Shores. In the City of Muskegon Heights continued business growth along the Glade Street corridor has enhanced the commercial tax base.

The City of Norton Shores grew 7.5% in total state equalized value. The increases are due to price-level changes and new construction in all classes of property. Industrial and commercial development continues along the US-31 corridor and in the second phase of the Norton Industrial Center. The massive Robert D. Grooters Development Co. project is completing its second phase and commencing phase three. Large industries such as Knoll Group and Kaydon continue assessed value growth. The Lakeshore Market Place has been completed but still has significant vacancy.

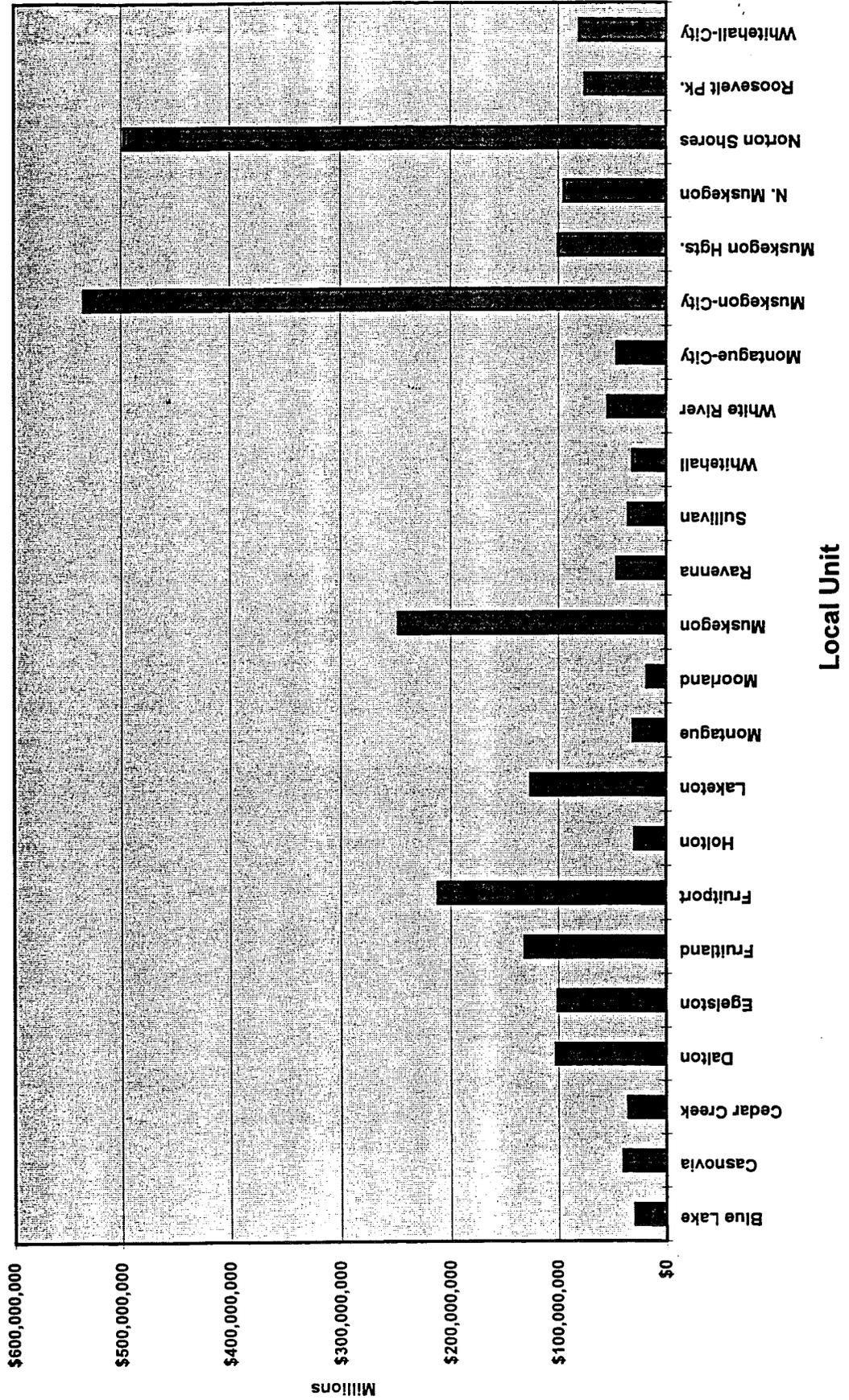
The small cities varied in growth in state equalized value. The City of Montague grew 7.8%. The increase is due to price-level changes and new construction in all classes of property. North Labs manufacturing plant in the City of Montague has begun a plant expansion which would nearly double the size of the City of Montague Industrial Park. Additionally, commercial growth included expansion at the Ellenwood Landing dockominium and condominium development.

The City of North Muskegon grew 7.9%. The increase is due to price-level changes and new construction in the residential class of property. The North Pier Condominium development was a major contribution. Also, substantial growth in personal property was attributable to the short-term storage of General Motors machinery at Erickson's.

The City of Roosevelt Park grew 5.2%. The increase is due to price-level changes and new construction in the residential class of property. Also, the City of Whitehall grew 9.0%. This increase is due to price-level changes and new construction in the residential and industrial classes of property. Continued Howmet Corporation expansion is a major factor.

The following graph illustrates the comparative size of each local unit.

Figure 2 - Muskegon County Local Unit SEV Comparison

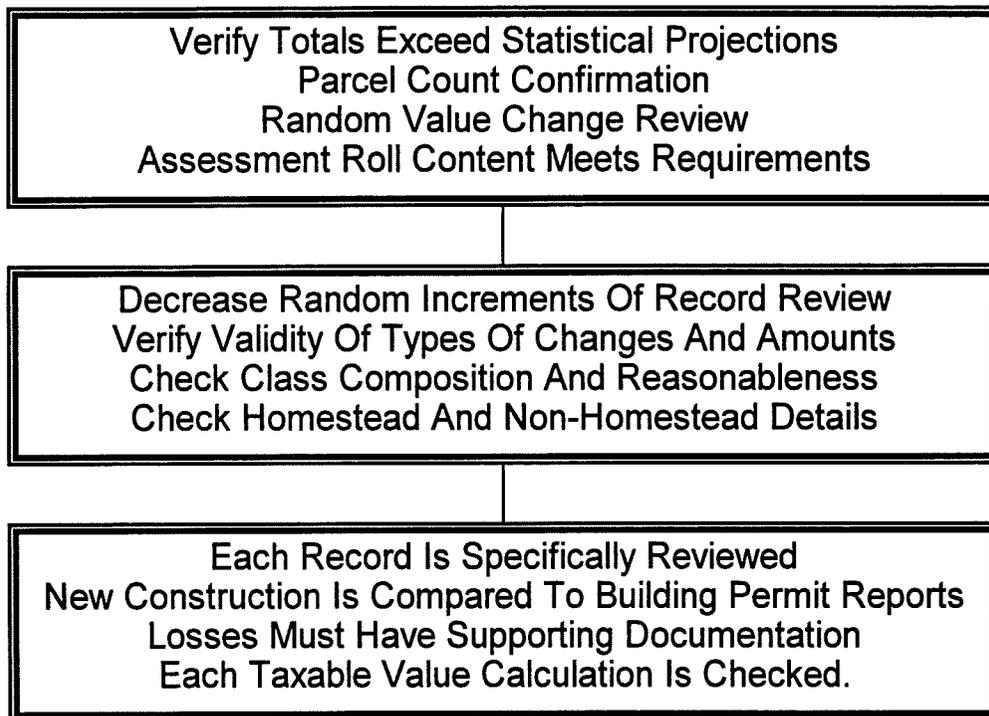


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Auditing Process Assessment Rolls

In previous years, the auditing and compliance review of assessment rolls were done manually utilizing calculators and visual observations. Today, the process uses computer models for projections and electronic data processing for tax base segmentation analysis. Figure 3 illustrates an overview of the three primary phases.

Three Phase Equalization Auditing Process



All assessment rolls are subject to the first phase, if problems or omissions are detected they are subjected to second phase, if not their integrity is assumed reasonable. The second phase is much more laborious. Again, if increased scrutiny reveals additional errors, the roll is subjected to a third phase set of auditing procedures. The third phase requires the assessor to document the rationale of all changes and explain any discrepancies.

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Recommendation

All of the amounts reported by the 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 of each unit. This department is confident that these amounts reasonably represent the total taxable and equalized values of Muskegon County.

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**ASSESSING OFFICERS FOR THE COUNTY OF MUSKEGON AS
OF APRIL 19, 1997**

LEVEL REQUIRED	LOCAL UNIT	ASSESSOR ACKNOWLEDGING	STATE CERTIFICATION HELD
I	Blue Lake Township	Marion Knash	I
I	Casnovia Township	Debbie Swanson	I
I	Cedar Creek Township	James Muston	I
II	Dalton Township	Robert Frain	III
II	Egelston Township	Marla Rasch	III
II	Fruitland Township	Clifford Turner	IV
II	Fruitport Township	Connie Darling	III
I	Holton Township	Marion Knash	I
II	Laketon Township	Robert Frain	III
I	Montague Township	Marla Rasch	III
I	Moorland Township	Martha Hicks	III
III	Muskegon Township	Richard Brook	III
I	Ravenna Township	Michelle Reznor	III
I	Sullivan Township	Richard Dykstra	II
I	Whitehall Township	David Johnson	II
III	White River Township	Marla Rasch	III
I	City of Montague	Clifford Turner	IV
IV	City of Muskegon	Larry Millard	IV
III	City of Muskegon Heights	Robert Jackson	III
II	City of North Muskegon	Clifford Turner	IV
III	City of Norton Shores	Clifford Turner	IV
II	City of Roosevelt Park	Clifford Turner	IV
III	City of Whitehall	Clifford Turner	IV

EQUALIZATION DEPARTMENT STAFF

NAME AND POSITION	STATE CERTIFICATION	NAME AND POSITION	STATE CERTIFICATION
Clifford Turner, Director	IV	Vacant, Appraiser	
Dennis Burns, Deputy Director	III	Robert Walter, Mapping Technician	I
Susan Bowen, Senior Appraiser	III	Sharon Kolbe, Departmental Clerk	
Maria Hartness, Senior Appraiser	III	Michelle Hefner, Clerk II	
Jerry Groeneveld, Senior Appraiser	III	Jill Cunningham, Clerk II	
Joann Pierce Hunt, Senior Appraiser	III	Vacant, Clerk II	
Penny Good, Appraiser	II	Vacant, Clerk II	
Susan Barclay, Appraiser	II		

Appendix

MUSKEGON COUNTY

RECOMMENDED COUNTY EQUALIZATION

1996 EQUALIZED VALUE

1997 EQUALIZED VALUE

UNIT	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL	% CHANGE
Blue Lake	\$24,113,500	\$962,415	\$25,075,915	\$28,178,550	\$1,047,596	\$29,226,146	16.55%
Casnovia	\$32,141,375	\$2,081,391	\$34,222,766	\$37,430,653	\$2,359,188	\$39,789,841	16.27%
Cedar Creek	\$30,282,250	\$1,165,400	\$31,447,650	\$33,900,050	\$1,217,350	\$35,117,400	11.67%
Dalton	\$90,595,650	\$4,647,600	\$95,243,250	\$97,244,875	\$5,289,000	\$102,533,875	7.65%
Egelston	\$78,633,700	\$13,956,100	\$92,589,800	\$87,388,600	\$13,319,300	\$100,707,900	8.77%
Fruitland	\$111,677,800	\$5,289,300	\$116,967,100	\$125,809,500	\$5,383,700	\$131,193,200	12.16%
Fruitport	\$179,341,000	\$12,134,100	\$191,475,100	\$198,866,600	\$12,614,450	\$211,481,050	10.45%
Holton	\$24,631,750	\$1,654,882	\$26,286,632	\$27,219,250	\$1,797,359	\$29,016,609	10.39%
Laketon	\$111,523,300	\$3,057,100	\$114,580,400	\$122,871,800	\$3,208,800	\$126,080,600	10.04%
Montague	\$24,824,800	\$2,449,634	\$27,274,434	\$27,682,500	\$2,629,182	\$30,311,682	11.14%
Moorland	\$16,368,500	\$1,092,271	\$17,460,771	\$17,193,750	\$1,101,200	\$18,294,950	4.78%
Muskegon	\$200,858,000	\$23,260,068	\$224,118,068	\$226,839,537	\$20,780,970	\$247,620,507	10.49%
Ravenna	\$40,342,100	\$2,730,100	\$43,072,200	\$42,897,450	\$2,649,220	\$45,546,670	5.74%
Sullivan	\$30,782,200	\$1,562,500	\$32,344,700	\$33,104,850	\$1,665,600	\$34,770,450	7.50%
Whitehall	\$25,831,960	\$2,744,620	\$28,576,580	\$28,108,800	\$2,851,100	\$30,959,900	8.34%
White River	\$52,731,950	\$2,166,248	\$54,898,198	\$52,658,200	\$1,309,240	\$53,967,440	-1.70%
TOWNSHIP TOTALS	\$1,074,679,635	\$80,953,729	\$1,155,633,364	\$1,187,394,965	\$79,223,255	\$1,266,618,220	9.60%
CITIES							
Montague	\$38,220,250	\$4,191,000	\$42,411,250	\$40,326,700	\$5,385,400	\$45,712,100	7.78%
Muskegon	\$402,520,700	\$103,634,400	\$506,155,100	\$419,840,100	\$114,331,800	\$534,171,900	5.54%
Muskegon Heights	\$76,065,350	\$21,508,600	\$97,573,950	\$77,531,500	\$22,523,000	\$100,054,500	2.54%
North Muskegon	\$84,478,200	\$2,991,700	\$87,469,900	\$89,792,500	\$4,548,300	\$94,340,800	7.86%
Norton Shores	\$421,664,300	\$40,863,650	\$462,527,950	\$453,156,400	\$43,894,000	\$497,050,400	7.46%
Roosevelt Park	\$64,818,800	\$6,729,800	\$71,548,600	\$67,092,400	\$8,196,200	\$75,288,600	5.23%
Whitehall	\$50,115,900	\$23,624,600	\$73,740,500	\$52,496,600	\$27,850,500	\$80,347,100	8.96%
CITY TOTALS	\$1,137,883,500	\$203,543,750	\$1,341,427,250	\$1,200,436,200	\$226,729,200	\$1,427,165,400	6.38%

COUNTY TOTAL

\$2,212,563,335	\$284,497,479	\$2,497,060,814	\$2,587,631,165	\$305,554,455	\$2,893,185,620	7.87%
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**MUSKEGON COUNTY TAXABLE VALUE
CHANGE
1996 TO 1997**

<u>UNIT</u>	<u>1996 C.T.V.</u>	<u>PERCENT INCREASE</u>	<u>1997 C.T.V.</u>
Blue Lake	\$22,258,948	13.64%	\$25,773,728
Casnovia	\$32,931,658	7.40%	\$35,565,262
Cedar Creek	\$30,081,568	7.06%	\$32,367,331
Dalton	\$89,616,499	7.43%	\$96,814,305
Egelston	\$85,248,009	6.13%	\$90,814,782
Fruitland	\$111,108,128	6.47%	\$118,799,690
Fruitport	\$181,469,046	6.26%	\$193,591,171
Holton	\$24,459,781	7.10%	\$26,329,456
Laketon	\$110,361,889	6.13%	\$117,564,527
Montague	\$26,162,841	4.47%	\$27,385,871
Moorland	\$17,149,131	4.67%	\$17,988,856
Muskegon	\$186,907,717	10.09%	\$207,877,623
Ravenna	\$38,568,451	5.33%	\$40,740,016
Sullivan	\$29,959,320	5.63%	\$31,746,366
Whitehall	\$27,433,811	6.98%	\$29,493,236
White River	\$41,609,394	2.72%	\$42,774,067
<u>CITIES</u>			
Montague	\$37,481,556	8.84%	\$41,118,004
Muskegon	\$497,934,912	5.09%	\$524,662,835
Muskegon Heights	\$97,568,993	2.31%	\$99,871,853
North Muskegon	\$86,327,255	5.20%	\$91,064,189
Norton Shores	\$451,646,017	5.73%	\$479,095,094
Roosevelt Park	\$70,123,872	5.20%	\$73,967,602
Whitehall	\$72,031,091	7.73%	\$78,061,464
COUNTY TOTALS	\$2,368,439,887	6.14%	\$2,523,467,328

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: BLUE LAKE TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	8	\$434,900	49.71	\$874,792	\$434,900	1.00000	0.02	\$412,240	47.12
INDUSTRIAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
RESIDENTIAL	1,567	\$27,743,650	49.59	\$55,944,228	\$27,743,650	1.00000	1.03	\$24,313,892	43.46
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,575	\$28,178,550	49.59	\$56,819,020	\$28,178,550	1.00000	1.05	\$24,726,132	43.52
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	22	\$73,123	50.00	\$146,246	\$73,123		0.00	\$73,123	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	4	\$974,473	50.00	\$1,948,946	\$974,473		0.04	\$974,473	50.00
TOTAL PERSONAL	26	\$1,047,596	50.00	\$2,095,192	\$1,047,596	1.00000	0.04	\$1,047,596	50.00
GRAND TOTAL	1,601	\$29,226,146	49.61	\$58,914,212	\$29,226,146		1.09	\$25,773,728	43.75

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: CASNOVIA TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	357	\$12,787,000	49.99	\$25,580,211	\$12,787,000	1.00000	0.47	\$12,020,774	46.99
COMMERCIAL	25	\$705,200	49.97	\$1,411,178	\$705,200	1.00000	0.03	\$638,889	45.27
INDUSTRIAL	18	\$945,000	49.88	\$1,894,547	\$945,000	1.00000	0.04	\$827,669	43.69
RESIDENTIAL	826	\$22,993,453	49.62	\$46,339,845	\$22,993,453	1.00000	0.85	\$19,718,742	42.55
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,226	\$37,430,653	49.76	\$75,225,781	\$37,430,653	1.00000	1.39	\$33,206,074	44.14
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	37	\$446,500	50.00	\$893,000	\$446,500		0.02	\$446,500	50.00
INDUSTRIAL	5	\$161,200	50.00	\$322,400	\$161,200		0.01	\$161,200	50.00
RESIDENTIAL	2	\$6,700	42.62	\$15,720	\$6,700		0.00	\$6,700	42.62
UTILITY	9	\$1,744,788	50.00	\$3,489,576	\$1,744,788		0.06	\$1,744,788	50.00
TOTAL PERSONAL	53	\$2,359,188	49.98	\$4,720,696	\$2,359,188	1.00000	0.09	\$2,359,188	49.98
GRAND TOTAL	1,279	\$39,789,841	49.77	\$79,946,477	\$39,789,841		1.48	\$35,565,262	44.49

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: VILLAGE OF CASNOVIA

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	6	\$127,900	49.99	\$256,375	\$127,900	1.00000	0.00	\$120,582	47.03
COMMERCIAL	10	\$204,300	49.97	\$408,825	\$204,300	1.00000	0.01	\$193,090	47.23
INDUSTRIAL	4	\$178,600	49.88	\$358,059	\$178,600	1.00000	0.01	\$101,346	28.30
RESIDENTIAL	59	\$1,679,700	49.62	\$3,385,183	\$1,679,700	1.00000	0.06	\$1,424,246	42.07
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	79	\$2,190,500	49.69	\$4,408,442	\$2,190,500	1.00000	0.08	\$1,839,264	41.72
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	9	\$66,100	50.00	\$132,200	\$66,100		0.00	\$66,100	50.00
INDUSTRIAL	2	\$54,900	50.00	\$109,800	\$54,900		0.00	\$54,900	50.00
RESIDENTIAL	0	\$0	42.62	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$66,400	50.00	\$155,792	\$66,400		0.00	\$66,400	42.62
TOTAL PERSONAL	13	\$187,400	47.11	\$397,792	\$187,400	1.00000	0.01	\$187,400	47.11
GRAND TOTAL	92	\$2,377,900	49.48	\$4,806,235	\$2,377,900		0.09	\$2,026,664	42.17

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
 SUMMARY OF: CEDAR CREEK TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	60	\$1,916,950	49.88	\$3,843,187	\$1,916,950	1.00000	0.07	\$1,861,461	48.44
COMMERCIAL	21	\$2,318,700	49.76	\$4,660,176	\$2,318,700	1.00000	0.09	\$1,721,237	36.94
INDUSTRIAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
RESIDENTIAL	1,474	\$29,664,400	49.79	\$59,582,541	\$29,664,400	1.00000	1.10	\$27,567,283	46.27
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,555	\$33,900,050	49.79	\$68,085,904	\$33,900,050	1.00000	1.26	\$31,149,981	45.75
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	16	\$217,450	50.00	\$434,900	\$217,450		0.01	\$217,450	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	6	\$999,900	50.00	\$1,999,800	\$999,900		0.04	\$999,900	50.00
TOTAL PERSONAL	22	\$1,217,350	50.00	\$2,434,700	\$1,217,350	1.00000	0.05	\$1,217,350	50.00
GRAND TOTAL	1,577	\$35,117,400	49.80	\$70,520,604	\$35,117,400		1.30	\$32,367,331	45.90

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: VILLAGE OF LAKEWOOD CLUB**

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	4	\$83,200	49.75	\$167,231	\$83,200	1.00000	0.00	\$56,349	33.70
INDUSTRIAL	2	\$300	49.90	\$601	\$300	1.00000	0.00	\$300	49.90
RESIDENTIAL	1,022	\$6,831,700	49.63	\$13,764,311	\$6,831,700	1.00000	0.25	\$6,542,244	47.53
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,028	\$6,915,200	49.64	\$13,932,144	\$6,915,200	1.00000	0.26	\$6,598,893	47.36
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	4	\$37,800	50.00	\$75,600	\$37,800		0.00	\$37,800	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$300,700	50.00	\$601,400	\$300,700		0.01	\$300,700	50.00
TOTAL PERSONAL	6	\$338,500	50.00	\$677,000	\$338,500	1.00000	0.01	\$338,500	50.00
GRAND TOTAL	1,034	\$7,253,700	49.65	\$14,609,144	\$7,253,700		0.27	\$6,937,393	47.49

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: DALTON TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	118	\$6,091,100	49.75	\$12,243,063	\$6,091,100	1.00000	0.23	\$5,171,204	42.24
INDUSTRIAL	25	\$670,600	49.90	\$1,343,767	\$670,600	1.00000	0.02	\$559,444	41.63
RESIDENTIAL	4,731	\$90,483,175	49.63	\$182,302,880	\$90,483,175	1.00000	3.36	\$85,794,657	47.06
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	4,697	\$97,244,875	49.64	\$195,889,710	\$97,244,875	1.00000	3.61	\$91,525,305	46.72
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	111	\$884,300	50.00	\$1,768,600	\$884,300		0.03	\$884,300	50.00
INDUSTRIAL	14	\$626,100	50.00	\$1,252,200	\$626,100		0.02	\$626,100	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	9	\$3,778,600	50.00	\$7,557,200	\$3,778,600		0.14	\$3,778,600	50.00
TOTAL PERSONAL	104	\$5,289,000	50.00	\$10,578,000	\$5,289,000	1.00000	0.20	\$5,289,000	50.00
GRAND TOTAL	4,801	\$102,533,875	49.66	\$206,467,710	\$102,533,875		3.81	\$96,814,305	46.89

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: VILLAGE OF LAKEWOOD CLUB

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	4	\$83,200	49.75	\$167,231	\$83,200	1.00000	0.00	\$56,349	33.70
INDUSTRIAL	2	\$300	49.90	\$601	\$300	1.00000	0.00	\$300	49.90
RESIDENTIAL	1,022	\$6,831,700	49.63	\$13,764,311	\$6,831,700	1.00000	0.25	\$6,542,244	47.53
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,028	\$6,915,200	49.64	\$13,932,144	\$6,915,200	1.00000	0.26	\$6,598,893	47.36
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	4	\$37,800	50.00	\$75,600	\$37,800		0.00	\$37,800	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$300,700	50.00	\$601,400	\$300,700		0.01	\$300,700	50.00
TOTAL PERSONAL	6	\$338,500	50.00	\$677,000	\$338,500	1.00000	0.01	\$338,500	50.00
GRAND TOTAL	1,034	\$7,253,700	49.65	\$14,609,144	\$7,253,700		0.27	\$6,937,393	47.49

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: EGELSTON TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	13	\$686,500	50.00	\$1,373,000	\$686,500	1.00000	0.03	\$569,455	41.48
COMMERCIAL	134	\$10,319,300	49.86	\$20,695,982	\$10,319,300	1.00000	0.38	\$9,781,612	47.26
INDUSTRIAL	72	\$7,224,100	49.78	\$14,510,751	\$7,224,100	1.00000	0.27	\$6,158,164	42.44
RESIDENTIAL	3,098	\$69,158,700	49.82	\$138,822,558	\$69,158,700	1.00000	2.57	\$61,001,449	43.94
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	3,317	\$87,388,600	49.82	\$175,402,291	\$87,388,600	1.00000	3.24	\$77,510,680	44.19
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	163	\$1,167,200	50.00	\$2,334,400	\$1,167,200		0.04	\$1,167,200	50.00
INDUSTRIAL	9	\$7,186,100	50.00	\$14,372,200	\$7,186,100		0.27	\$7,186,100	50.00
RESIDENTIAL	41	\$102,500	43.06	\$238,034	\$102,500		0.00	\$87,302	36.68
UTILITY	4	\$4,863,500	50.00	\$9,727,000	\$4,863,500		0.18	\$4,863,500	50.00
TOTAL PERSONAL	217	\$13,319,300	49.94	\$26,671,634	\$13,319,300	1.00000	0.49	\$13,304,102	49.88
GRAND TOTAL	3,534	\$100,707,900	49.84	\$202,073,925	\$100,707,900		3.74	\$90,814,782	44.94

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: FRUITLAND TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	UNTY EQUALIZED VAL	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	54	\$2,937,700	49.19	\$5,971,923	\$2,937,700	1.00000	0.11	\$2,866,148	47.99
COMMERCIAL	35	\$3,757,200	49.45	\$7,597,886	\$3,757,200	1.00000	0.14	\$3,427,153	45.11
INDUSTRIAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
RESIDENTIAL	3,074	\$119,114,600	49.98	\$238,327,659	\$119,114,600	1.00000	4.42	\$107,122,689	44.95
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	3,163	\$125,809,500	49.94	\$251,897,468	\$125,809,500	1.00000	4.67	\$113,415,990	45.02
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	43	\$2,399,200	50.00	\$4,798,400	\$2,399,200		0.18	\$2,399,200	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	5	\$2,984,500	50.00	\$5,969,000	\$2,984,500		0.22	\$2,984,500	50.00
TOTAL PERSONAL	48	\$5,383,700	50.00	\$10,767,400	\$5,383,700	1.00000	0.20	\$5,383,700	50.00
GRAND TOTAL	3,211	\$131,193,200	49.95	\$262,664,868	\$131,193,200		4.87	\$118,799,690	45.23

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: FRUITPORT TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	70	\$3,914,100	49.27	\$7,944,028	\$3,914,100	1.00000	0.15	\$1,810,599	22.79
COMMERCIAL	205	\$24,635,100	49.44	\$49,826,802	\$24,635,100	1.00000	0.91	\$24,429,970	49.03
INDUSTRIAL	26	\$1,835,400	49.26	\$3,725,944	\$1,835,400	1.00000	0.07	\$1,812,869	48.66
RESIDENTIAL	4,816	\$168,482,000	49.40	\$341,035,903	\$168,482,000	1.00000	6.25	\$152,923,283	44.84
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	5,117	\$198,866,600	49.40	\$402,532,677	\$198,866,600	1.00000	7.38	\$180,976,721	44.96
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	276	\$6,100,800	50.00	\$12,201,600	\$6,100,800		0.23	\$6,100,800	50.00
INDUSTRIAL	8	\$393,800	50.00	\$787,600	\$393,800		0.01	\$393,800	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	10	\$6,119,850	50.00	\$12,239,700	\$6,119,850		0.23	\$6,119,850	50.00
TOTAL PERSONAL	294	\$12,614,450	50.00	\$25,228,900	\$12,614,450	1.00000	0.47	\$12,614,450	50.00
GRAND TOTAL	5,411	\$211,481,050	49.44	\$427,761,577	\$211,481,050		7.85	\$193,591,171	45.26

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: VILLAGE OF FRUITPORT

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	49.27	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	47	\$1,945,900	49.44	\$3,935,765	\$1,945,900	1.00000	0.07	\$1,944,289	49.40
INDUSTRIAL	3	\$190,300	49.26	\$386,318	\$190,300	1.00000	0.01	\$190,300	49.26
RESIDENTIAL	473	\$15,982,900	49.40	\$32,352,078	\$15,982,900	1.00000	0.59	\$14,913,199	46.10
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	523	\$18,119,100	49.41	\$36,674,160	\$18,119,100	1.00000	0.67	\$17,047,788	46.48
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	58	\$412,300	50.00	\$824,600	\$412,300		0.02	\$412,300	50.00
INDUSTRIAL	4	\$212,600	50.00	\$425,200	\$212,600		0.01	\$212,600	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	3	\$427,200	50.00	\$854,400	\$427,200		0.02	\$427,200	50.00
TOTAL PERSONAL	65	\$1,052,100	50.00	\$2,104,200	\$1,052,100	1.00000	0.04	\$1,052,100	50.00
GRAND TOTAL	588	\$19,171,200	49.44	\$38,778,360	\$19,171,200		0.71	\$18,099,888	46.68

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: HOLTON TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	174	\$4,727,950	49.46	\$9,559,302	\$4,727,950	1.00000	0.18	\$4,495,576	47.03
COMMERCIAL	46	\$1,227,250	49.82	\$2,463,435	\$1,227,250	1.00000	0.05	\$1,215,976	49.36
INDUSTRIAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
RESIDENTIAL	1,219	\$21,264,050	49.98	\$42,544,715	\$21,264,050	1.00000	0.79	\$18,820,545	44.24
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,439	\$27,219,250	49.88	\$54,567,452	\$27,219,250	1.00000	1.01	\$24,532,097	44.96
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	46	\$254,715	50.00	\$509,430	\$254,715		0.01	\$254,715	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	4	\$1,542,644	50.00	\$3,085,288	\$1,542,644		0.06	\$1,542,644	50.00
TOTAL PERSONAL	50	\$1,797,359	50.00	\$3,594,718	\$1,797,359	1.00000	0.07	\$1,797,359	50.00
GRAND TOTAL	1,489	\$29,016,609	49.89	\$58,162,170	\$29,016,609		1.08	\$26,329,456	45.27

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: LAKETON TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	1	\$40,000	50.00	\$80,000	\$40,000	1.00000	0.00	\$17,965	22.46
COMMERCIAL	34	\$3,110,800	49.95	\$6,228,260	\$3,110,800	1.00000	0.12	\$2,794,079	44.86
INDUSTRIAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
RESIDENTIAL	3,173	\$119,721,000	49.89	\$239,978,203	\$119,721,000	1.00000	4.44	\$111,543,683	46.48
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	3,208	\$122,871,800	49.89	\$246,286,463	\$122,871,800	1.00000	4.56	\$114,355,727	46.43
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	35	\$599,500	50.00	\$1,199,000	\$599,500		0.02	\$599,500	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$2,609,300	50.00	\$5,218,600	\$2,609,300		0.10	\$2,609,300	50.00
TOTAL PERSONAL	37	\$3,208,800	50.00	\$6,417,600	\$3,208,800	1.00000	0.12	\$3,208,800	50.00
GRAND TOTAL	3,245	\$126,080,600	49.89	\$252,704,063	\$126,080,600		4.68	\$117,564,527	46.52

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: MONTAGUE TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	125	\$2,947,800	49.80	\$5,918,972	\$2,947,800	1.00000	0.11	\$2,884,620	48.74
COMMERCIAL	49	\$1,897,800	49.59	\$3,827,280	\$1,897,800	1.00000	0.07	\$1,651,123	43.14
INDUSTRIAL	13	\$375,000	49.69	\$754,678	\$375,000	1.00000	0.01	\$304,991	40.41
RESIDENTIAL	902	\$22,461,900	49.89	\$45,019,677	\$22,461,900	1.00000	0.83	\$19,915,955	44.24
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,089	\$27,682,500	49.86	\$55,520,607	\$27,682,500	1.00000	1.03	\$24,756,689	44.59
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	46	\$354,582	50.00	\$709,164	\$354,582		0.01	\$354,582	50.00
INDUSTRIAL	5	\$835,600	50.00	\$1,671,200	\$835,600		0.03	\$835,600	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	3	\$1,439,000	50.00	\$2,878,000	\$1,439,000		0.05	\$1,439,000	50.00
TOTAL PERSONAL	54	\$2,629,182	50.00	\$5,258,364	\$2,629,182	1.00000	0.10	\$2,629,182	50.00
GRAND TOTAL	1,143	\$30,311,682	49.87	\$60,778,971	\$30,311,682		1.13	\$27,385,871	45.06

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: MOORLAND TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	158	\$4,655,850	49.97	\$9,316,913	\$4,655,850	1.00000	0.17	\$4,636,608	49.77
COMMERCIAL	12	\$432,000	49.26	\$876,979	\$432,000	1.00000	0.02	\$429,195	48.94
INDUSTRIAL	16	\$336,900	49.45	\$681,262	\$336,900	1.00000	0.01	\$333,397	48.94
RESIDENTIAL	574	\$11,769,000	49.99	\$23,544,706	\$11,769,000	1.00000	0.44	\$11,488,456	48.79
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	760	\$17,193,750	49.95	\$34,419,860	\$17,193,750	1.00000	0.64	\$16,887,656	49.06
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	19	\$48,400	50.00	\$96,800	\$48,400		0.00	\$48,400	50.00
INDUSTRIAL	2	\$152,000	50.00	\$304,000	\$152,000		0.01	\$152,000	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	5	\$900,800	50.00	\$1,801,600	\$900,800		0.03	\$900,800	50.00
TOTAL PERSONAL	26	\$1,101,200	50.00	\$2,202,400	\$1,101,200	1.00000	0.04	\$1,101,200	50.00
GRAND TOTAL	786	\$18,294,950	49.96	\$36,622,260	\$18,294,950		0.68	\$17,988,856	49.12

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: MUSKEGON TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	16	\$292,250	49.96	\$584,931	\$292,250	1.00000	0.01	\$204,511	34.96
COMMERCIAL	312	\$48,285,890	49.99	\$96,588,987	\$48,285,890	1.00000	1.79	\$40,201,913	41.62
INDUSTRIAL	114	\$10,085,800	49.14	\$20,525,221	\$10,085,800	1.00000	0.37	\$9,695,457	47.24
RESIDENTIAL	5,801	\$168,175,597	49.88	\$337,138,409	\$168,175,597	1.00000	6.24	\$137,081,825	40.66
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	6,243	\$226,839,537	49.87	\$454,837,548	\$226,839,537	1.00000	8.42	\$187,183,706	41.15
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	363	\$7,748,170	50.00	\$15,496,340	\$7,748,170		0.29	\$7,662,409	49.45
INDUSTRIAL	15	\$5,949,500	50.00	\$11,899,000	\$5,949,500		0.22	\$5,949,500	50.00
RESIDENTIAL	29	\$131,900	47.10	\$280,043	\$131,900		0.00	\$130,608	46.64
UTILITY	8	\$6,951,400	50.00	\$13,902,800	\$6,951,400		0.26	\$6,951,400	50.00
TOTAL PERSONAL	415	\$20,780,970	49.98	\$41,578,183	\$20,780,970	1.00000	0.77	\$20,693,917	49.77
GRAND TOTAL	6,658	\$247,620,507	49.88	\$496,415,731	\$247,620,507		9.19	\$207,877,623	41.88

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: RAVENNA TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	316	\$10,418,010	49.84	\$20,902,136	\$10,418,010	1.00000	0.39	\$10,232,688	48.96
COMMERCIAL	69	\$3,088,700	49.28	\$6,267,735	\$3,088,700	1.00000	0.11	\$2,824,553	45.06
INDUSTRIAL	19	\$942,400	49.16	\$1,917,059	\$942,400	1.00000	0.03	\$845,585	44.11
RESIDENTIAL	1,084	\$28,448,340	49.80	\$57,126,782	\$28,448,340	1.00000	1.06	\$24,187,970	42.34
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,488	\$42,897,450	49.76	\$86,213,712	\$42,897,450	1.00000	1.59	\$38,090,796	44.18
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	66	\$748,610	50.00	\$1,497,220	\$748,610		0.03	\$748,610	50.00
INDUSTRIAL	10	\$79,710	50.00	\$159,420	\$79,710		0.00	\$79,710	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	7	\$1,820,900	50.00	\$3,641,800	\$1,820,900		0.07	\$1,820,900	50.00
TOTAL PERSONAL	83	\$2,649,220	50.00	\$5,298,440	\$2,649,220	1.00000	0.10	\$2,649,220	50.00
GRAND TOTAL	1,571	\$45,546,670	49.77	\$91,512,152	\$45,546,670		1.69	\$40,740,016	44.52

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: VILLAGE OF RAVENNA

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	7	\$53,650	49.84	\$107,640	\$53,650	1.00000	0.00	\$52,801	49.05
COMMERCIAL	56	\$2,410,000	49.28	\$4,890,485	\$2,410,000	1.00000	0.09	\$2,247,604	45.96
INDUSTRIAL	10	\$388,000	49.16	\$789,282	\$388,000	1.00000	0.01	\$355,641	45.06
RESIDENTIAL	558	\$12,916,800	49.80	\$25,938,076	\$12,916,800	1.00000	0.48	\$10,439,040	40.25
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	631	\$15,768,450	49.70	\$31,725,484	\$15,768,450	1.00000	0.59	\$13,095,086	41.28
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	50	\$500,360	50.00	\$1,000,720	\$500,360		0.02	\$500,360	50.00
INDUSTRIAL	1	\$3,600	50.00	\$7,200	\$3,600		0.00	\$3,600	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$555,900	50.00	\$1,111,800	\$555,900		0.02	\$555,900	50.00
TOTAL PERSONAL	53	\$1,059,860	50.00	\$2,119,720	\$1,059,860	1.00000	0.04	\$1,059,860	50.00
GRAND TOTAL	684	\$16,828,310	49.72	\$33,845,204	\$16,828,310		0.62	\$14,154,946	41.82

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: SULLIVAN TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	99	\$2,645,050	49.87	\$5,303,932	\$2,645,050	1.00000	0.10	\$2,571,318	48.48
COMMERCIAL	40	\$455,400	49.87	\$913,162	\$455,400	1.00000	0.02	\$435,831	47.73
INDUSTRIAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
RESIDENTIAL	1,025	\$30,004,400	49.77	\$60,283,674	\$30,004,400	1.00000	1.11	\$27,073,617	44.91
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,164	\$33,104,850	49.78	\$66,500,768	\$33,104,850	1.00000	1.23	\$30,080,766	45.23
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	22	\$297,100	50.00	\$594,200	\$297,100		0.01	\$297,100	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	13	\$1,368,500	50.00	\$2,737,000	\$1,368,500		0.05	\$1,368,500	50.00
TOTAL PERSONAL	35	\$1,665,600	50.00	\$3,331,200	\$1,665,600	1.00000	0.06	\$1,665,600	50.00
GRAND TOTAL	1,199	\$34,770,450	49.79	\$69,831,968	\$34,770,450		1.29	\$31,746,366	45.46

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: WHITEHALL TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	71	\$7,996,600	50.00	\$15,993,548	\$7,996,600	1.00000	0.30	\$7,762,675	48.54
INDUSTRIAL	3	\$252,500	49.94	\$505,654	\$252,500	1.00000	0.01	\$252,500	49.94
RESIDENTIAL	691	\$19,859,700	49.72	\$39,941,673	\$19,859,700	1.00000	0.74	\$18,626,961	46.64
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	765	\$28,108,800	49.80	\$56,440,875	\$28,108,800	1.00000	1.04	\$26,642,136	47.20
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	54	\$1,360,000	50.00	\$2,720,000	\$1,360,000		0.05	\$1,360,000	50.00
INDUSTRIAL	2	\$597,500	50.00	\$1,195,000	\$597,500		0.02	\$597,500	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	3	\$893,600	50.00	\$1,787,200	\$893,600		0.03	\$893,600	50.00
TOTAL PERSONAL	59	\$2,851,100	50.00	\$5,702,200	\$2,851,100	1.00000	0.11	\$2,851,100	50.00
GRAND TOTAL	824	\$30,959,900	49.82	\$62,143,075	\$30,959,900		1.15	\$29,493,236	47.46

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: WHITE RIVER TOWNSHIP

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	127	\$2,468,500	49.81	\$4,955,864	\$2,468,500	1.00000	0.09	\$2,326,099	46.94
COMMERCIAL	17	\$1,740,900	49.76	\$3,498,656	\$1,740,900	1.00000	0.06	\$1,196,895	34.21
INDUSTRIAL	7	\$1,859,900	50.00	\$3,719,800	\$1,859,900	1.00000	0.07	\$1,812,736	48.73
RESIDENTIAL	1,053	\$46,588,900	49.83	\$93,501,996	\$46,588,900	1.00000	1.73	\$36,149,425	38.66
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,204	\$52,658,200	49.83	\$105,676,316	\$52,658,200	1.00000	1.95	\$41,485,155	39.26
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	19	\$169,340	50.00	\$338,680	\$169,340		0.01	\$169,340	50.00
INDUSTRIAL	6	\$108,900	50.00	\$217,800	\$108,900		0.00	\$108,900	50.00
RESIDENTIAL	18	\$369,800	49.61	\$745,426	\$369,800		0.01	\$349,472	46.88
UTILITY	3	\$661,200	50.00	\$1,322,400	\$661,200		0.02	\$661,200	50.00
TOTAL PERSONAL	46	\$1,309,240	49.89	\$2,624,306	\$1,309,240	1.00000	0.05	\$1,288,912	49.11
GRAND TOTAL	1,250	\$53,967,440	49.83	\$108,300,622	\$53,967,440		2.00	\$42,774,067	39.50

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: CITY OF MONTAGUE

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	101	\$4,339,600	49.67	\$8,736,539	\$4,339,600	1.00000	0.16	\$4,123,712	47.20
INDUSTRIAL	25	\$1,565,700	49.72	\$3,149,035	\$1,565,700	1.00000	0.06	\$1,554,941	49.38
RESIDENTIAL	1,319	\$34,421,400	49.82	\$69,086,060	\$34,421,400	1.00000	1.28	\$30,053,951	43.50
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,445	\$40,326,700	49.80	\$80,971,634	\$40,326,700	1.00000	1.50	\$35,732,604	44.13
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	107	\$516,700	50.00	\$1,033,400	\$516,700		0.02	\$516,700	50.00
INDUSTRIAL	11	\$3,805,600	50.00	\$7,611,200	\$3,805,600		0.14	\$3,805,600	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$1,063,100	50.00	\$2,126,200	\$1,063,100		0.04	\$1,063,100	50.00
TOTAL PERSONAL	120	\$5,385,400	50.00	\$10,770,800	\$5,385,400	1.00000	0.20	\$5,385,400	50.00
GRAND TOTAL	1,565	\$45,712,100	49.83	\$91,742,434	\$45,712,100		1.70	\$41,118,004	44.82

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: CITY OF MUSKEGON

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	21	\$92,000	50.00	\$184,000	\$92,000	1.00000	0.00	\$89,359	48.56
COMMERCIAL	1,269	\$97,122,900	49.80	\$195,023,667	\$97,122,900	1.00000	3.61	\$96,852,545	49.66
INDUSTRIAL	293	\$102,586,200	49.33	\$207,961,020	\$102,586,200	1.00000	3.81	\$102,396,840	49.24
RESIDENTIAL	12,958	\$220,039,000	49.72	\$442,573,078	\$220,039,000	1.00000	8.17	\$210,992,291	47.67
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	14,541	\$419,840,100	49.64	\$845,741,765	\$419,840,100	1.00000	15.59	\$410,331,035	48.52
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	1,227	\$28,252,600	50.00	\$56,505,200	\$28,252,600		1.05	\$28,252,600	50.00
INDUSTRIAL	92	\$68,968,400	50.00	\$137,936,800	\$68,968,400		2.56	\$68,968,400	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	6	\$17,110,800	50.00	\$34,221,600	\$17,110,800		0.64	\$17,110,800	50.00
TOTAL PERSONAL	1,325	\$114,331,800	50.00	\$228,663,600	\$114,331,800	1.00000	4.24	\$114,331,800	50.00
GRAND TOTAL	15,866	\$534,171,900	49.72	\$1,074,405,365	\$534,171,900		19.83	\$524,662,835	48.83

TOTAL COUNTY EQUALIZED VALUE: \$2,693,563,620

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: CITY OF MUSKEGON HEIGHTS**

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	464	\$21,158,900	49.35	\$42,877,212	\$21,158,900	1.00000	0.79	\$21,019,794	49.02
INDUSTRIAL	136	\$10,038,100	49.51	\$20,276,294	\$10,038,100	1.00000	0.37	\$10,038,053	49.51
RESIDENTIAL	4,733	\$46,334,500	49.43	\$93,737,995	\$46,334,500	1.00000	1.72	\$46,291,006	49.38
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	5,333	\$77,531,500	49.42	\$156,891,501	\$77,531,500	1.00000	2.88	\$77,348,853	49.30
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	698	\$5,795,600	50.00	\$11,591,200	\$5,795,600		0.22	\$5,795,600	50.00
INDUSTRIAL	62	\$10,659,900	50.00	\$21,319,800	\$10,659,900		0.40	\$10,659,900	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	3	\$6,067,500	50.00	\$12,135,000	\$6,067,500		0.23	\$6,067,500	50.00
TOTAL PERSONAL	763	\$22,523,000	50.00	\$45,046,000	\$22,523,000	1.00000	0.84	\$22,523,000	50.00
GRAND TOTAL	6,096	\$100,054,500	49.55	\$201,937,501	\$100,054,500		3.71	\$99,871,853	49.46

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: CITY OF NORTH MUSKEGON**

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	102	\$11,565,400	49.99	\$23,136,196	\$11,565,400	1.00000	0.43	\$11,564,192	49.98
INDUSTRIAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
RESIDENTIAL	1,640	\$78,227,100	49.97	\$156,534,626	\$78,227,100	1.00000	2.90	\$74,951,697	47.88
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,742	\$89,792,500	49.98	\$179,670,822	\$89,792,500	1.00000	3.33	\$86,515,889	48.15
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	157	\$3,225,000	50.00	\$6,450,000	\$3,225,000		0.12	\$3,225,000	50.00
INDUSTRIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$1,323,300	50.00	\$2,646,600	\$1,323,300		0.05	\$1,323,300	50.00
TOTAL PERSONAL	159	\$4,548,300	50.00	\$9,096,600	\$4,548,300	1.00000	0.17	\$4,548,300	50.00
GRAND TOTAL	1,901	\$94,340,800	49.98	\$188,767,422	\$94,340,800		3.50	\$91,064,189	48.24

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
 SUMMARY OF: CITY OF NORTON SHORES

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	24	\$3,588,700	49.67	\$7,224,481	\$3,588,700	1.00000	0.13	\$3,345,405	46.31
COMMERCIAL	408	\$69,557,200	49.81	\$139,657,986	\$69,557,200	1.00000	2.58	\$67,973,619	48.67
INDUSTRIAL	160	\$23,477,400	49.67	\$47,269,438	\$23,477,400	1.00000	0.87	\$23,328,805	49.35
RESIDENTIAL	8,436	\$356,533,100	49.24	\$724,126,397	\$356,533,100	1.00000	13.24	\$340,553,265	47.03
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	9,028	\$453,156,400	49.35	\$918,278,302	\$453,156,400	1.00000	16.82	\$435,201,094	47.39
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	719	\$13,715,450	50.00	\$27,430,900	\$13,715,450		0.51	\$13,715,450	50.00
INDUSTRIAL	111	\$19,798,450	50.00	\$39,596,900	\$19,798,450		0.74	\$19,798,450	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	7	\$10,380,100	50.00	\$20,760,200	\$10,380,100		0.39	\$10,380,100	50.00
TOTAL PERSONAL	837	\$43,894,000	50.00	\$87,788,000	\$43,894,000	1.00000	1.63	\$43,894,000	50.00
GRAND TOTAL	9,865	\$497,050,400	49.41	\$1,006,066,302	\$497,050,400		18.45	\$479,095,094	47.62

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: CITY OF ROOSEVELT PARK

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	75	\$17,823,900	49.93	\$35,700,788	\$17,823,900	1.00000	0.66	\$17,680,382	49.52
INDUSTRIAL	11	\$2,430,700	49.56	\$4,904,767	\$2,430,700	1.00000	0.09	\$2,430,700	49.56
RESIDENTIAL	1,282	\$46,837,800	49.70	\$94,233,947	\$46,837,800	1.00000	1.74	\$45,660,320	48.45
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,368	\$67,092,400	49.76	\$134,839,502	\$67,092,400	1.00000	2.49	\$65,771,402	48.78
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	155	\$1,929,700	50.00	\$3,859,400	\$1,929,700		0.07	\$1,929,700	50.00
INDUSTRIAL	5	\$5,310,300	50.00	\$10,620,600	\$5,310,300		0.20	\$5,310,300	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$956,200	50.00	\$1,912,400	\$956,200		0.04	\$956,200	50.00
TOTAL PERSONAL	162	\$8,196,200	50.00	\$16,392,400	\$8,196,200	1.00000	0.30	\$8,196,200	50.00
GRAND TOTAL	1,530	\$75,288,600	49.78	\$151,231,902	\$75,288,600		2.80	\$73,967,602	48.91

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: CITY OF WHITEHALL

1997

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
REAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
COMMERCIAL	150	\$12,141,600	49.38	\$24,585,771	\$12,141,600	1.00000	0.45	\$11,726,218	47.70
INDUSTRIAL	32	\$7,881,700	49.64	\$15,878,365	\$7,881,700	1.00000	0.29	\$7,874,666	49.59
RESIDENTIAL	1,177	\$32,473,300	49.86	\$65,129,661	\$32,473,300	1.00000	1.21	\$30,610,080	47.00
TIMBER-CUTOVER	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
DEVELOPMENTAL	0	\$0	00.00	\$0	\$0	0.00000	0.00	\$0	00.00
TOTAL REAL	1,359	\$52,496,600	49.72	\$105,593,797	\$52,496,600	1.00000	1.95	\$50,210,964	47.55
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
COMMERCIAL	201	\$2,265,000	50.00	\$4,530,000	\$2,265,000		0.08	\$2,265,000	50.00
INDUSTRIAL	19	\$23,862,900	50.00	\$47,725,800	\$23,862,900		0.89	\$23,862,900	50.00
RESIDENTIAL	0	\$0	00.00	\$0	\$0		0.00	\$0	00.00
UTILITY	2	\$1,722,600	50.00	\$3,445,200	\$1,722,600		0.06	\$1,722,600	50.00
TOTAL PERSONAL	222	\$27,850,500	50.00	\$55,701,000	\$27,850,500	1.00000	1.03	\$27,850,500	50.00
GRAND TOTAL	1,581	\$80,347,100	49.81	\$161,294,797	\$80,347,100		2.98	\$78,061,464	48.40

TOTAL COUNTY EQUALIZED VALUE: \$2,693,583,620

MUSKEGON COUNTY EQUALIZATION COMPARISON
HISTORICAL EQUALIZED VALUES BY LOCAL UNIT

<u>UNIT</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
Blue Lake	\$16,374,725	\$18,142,263	\$21,127,735	\$25,075,915	\$29,226,146
Casnovia	\$29,763,950	\$30,330,573	\$31,705,537	\$34,222,766	\$39,789,841
Cedar Creek	\$23,786,550	\$26,353,950	\$28,354,125	\$31,447,650	\$35,117,400
Dalton	\$73,932,000	\$78,208,100	\$86,535,800	\$95,243,250	\$102,533,875
Egelston	\$69,577,800	\$72,687,100	\$81,124,100	\$92,589,800	\$100,707,900
Fruitland	\$93,406,000	\$102,168,250	\$113,139,575	\$116,967,100	\$131,193,200
Fruitport	\$142,904,200	\$151,877,600	\$169,355,400	\$191,475,100	\$211,481,050
Holton	\$19,921,279	\$21,825,953	\$24,304,765	\$26,286,632	\$29,016,609
Laketon	\$100,221,681	\$103,601,450	\$108,994,150	\$114,580,400	\$126,080,600
Montague	\$23,116,162	\$23,855,643	\$25,258,944	\$27,274,434	\$30,311,682
Moorland	\$15,360,100	\$16,169,100	\$16,811,182	\$17,460,771	\$18,294,950
Muskegon	\$173,396,149	\$178,006,549	\$185,214,546	\$224,118,068	\$247,620,507
Ravenna	\$34,558,657	\$35,565,000	\$38,247,800	\$43,072,200	\$45,546,670
Sullivan	\$26,313,355	\$26,935,400	\$29,316,500	\$32,344,700	\$34,770,450
Whitehall	\$24,346,655	\$24,873,247	\$26,700,644	\$28,576,580	\$30,959,900
White River	\$41,704,470	\$41,864,750	\$48,569,090	\$54,898,198	\$53,967,440
CITIES					
Montague	\$29,775,900	\$32,945,000	\$38,548,080	\$42,411,250	\$45,712,100
Muskegon	\$462,828,900	\$466,384,600	\$479,006,406	\$506,155,100	\$534,171,900
Muskegon Heights	\$90,867,050	\$93,028,550	\$95,193,550	\$97,573,950	\$100,054,500
North Muskegon	\$81,695,800	\$82,102,400	\$83,809,000	\$87,469,900	\$94,340,800
Norton Shores	\$373,197,700	\$383,392,500	\$410,598,200	\$462,527,950	\$497,050,400
Roosevelt Park	\$66,369,000	\$67,512,700	\$70,087,400	\$71,548,600	\$75,288,600
Whitehall	\$63,580,940	\$65,960,100	\$68,630,400	\$73,740,500	\$80,347,100
COUNTY TOTAL	\$2,076,999,023	\$2,143,790,778	\$2,280,632,929	\$2,497,060,814	\$2,693,583,620

COUNTY HISTORICAL EQUALIZED VALUE BY YEAR

(LAST 20 YEARS)

YEAR	STATE EQUALIZED VALUE	PERCENT OF CHANGE
1977	\$761,983,153	BASE
1978	\$818,809,154	7.46%
1979	\$940,296,799	14.84%
1980	\$1,053,811,830	12.07%
1981	\$1,193,056,925	13.21%
1982	\$1,279,610,879	7.25%
1983	\$1,286,158,107	0.51%
1984	\$1,310,096,105	1.86%
1985	\$1,317,202,764	0.54%
1986	\$1,351,146,322	2.58%
1987	\$1,414,301,706	4.67%
1988	\$1,472,826,966	4.14%
1989	\$1,573,742,277	6.85%
1990	\$1,706,613,440	8.44%
1991	\$1,841,139,281	7.88%
1992	\$1,880,980,289	2.16%
1993	\$2,076,999,023	10.42%
1994	\$2,143,790,778	3.22%
1995	\$2,280,632,929	6.38%
1996	\$2,497,060,814	9.49%
1997	\$2,693,583,620	7.87%

COUNTY HISTORICAL TAXABLE VALUE BY YEAR

(LAST 20 YEARS)

<u>YEAR</u>	<u>TAXABLE VALUE TOTALS</u>	<u>PERCENT OF CHANGE</u>
1977	\$761,983,153	BASE
1978	\$818,809,154	7.46%
1979	\$940,296,799	14.84%
1980	\$1,053,811,830	12.07%
1981	\$1,193,056,925	13.21%
1982	\$1,279,610,879	7.25%
1983	\$1,286,158,107	0.51%
1984	\$1,310,096,105	1.86%
1985	\$1,317,202,764	0.54%
1986	\$1,351,146,322	2.58%
1987	\$1,414,301,706	4.67%
1988	\$1,472,826,966	4.14%
1989	\$1,573,742,277	6.85%
1990	\$1,706,613,440	8.44%
1991	\$1,841,139,281	7.88%
1992	\$1,880,980,289	2.16%
1993	\$2,076,999,023	10.42%
1994	\$2,143,790,778	3.22%
1995	\$2,235,210,925	4.26%
1996	\$2,368,439,887	5.96%
1997	\$2,523,467,328	6.55%

**MUSKEGON COUNTY EQUALIZED VALUE
CHANGE
1996 TO 1997**

<u>UNIT</u>	<u>1996 C.E.V.</u>	<u>INCREASE/DECREASE</u>	<u>1997 C.E.V.</u>
Blue Lake	\$25,075,915	\$4,150,231	\$29,226,146
Casnovia	\$34,222,766	\$5,567,075	\$39,789,841
Cedar Creek	\$31,447,650	\$3,669,750	\$35,117,400
Dalton	\$95,243,250	\$7,290,625	\$102,533,875
Egelston	\$92,589,800	\$8,118,100	\$100,707,900
Fruitland	\$116,967,100	\$14,226,100	\$131,193,200
Fruitport	\$191,475,100	\$20,005,950	\$211,481,050
Holton	\$26,286,632	\$2,729,977	\$29,016,609
Laketon	\$114,580,400	\$11,500,200	\$126,080,600
Montague	\$27,274,434	\$3,037,248	\$30,311,682
Moorland	\$17,460,771	\$834,179	\$18,294,950
Muskegon	\$224,118,068	\$23,502,439	\$247,620,507
Ravenna	\$43,072,200	\$2,474,470	\$45,546,670
Sullivan	\$32,344,700	\$2,425,750	\$34,770,450
Whitehall	\$28,576,580	\$2,383,320	\$30,959,900
White River	\$54,898,198	(\$930,758)	\$53,967,440
<u>CITIES</u>			
Montague	\$42,411,250	\$3,300,850	\$45,712,100
Muskegon	\$506,155,100	\$28,016,800	\$534,171,900
Muskegon Heights	\$97,573,950	\$2,480,550	\$100,054,500
North Muskegon	\$87,469,900	\$6,870,900	\$94,340,800
Norton Shores	\$462,527,950	\$34,522,450	\$497,050,400
Roosevelt Park	\$71,548,600	\$3,740,000	\$75,288,600
Whitehall	\$73,740,500	\$6,606,600	\$80,347,100
COUNTY TOTALS	\$2,497,060,814	\$196,522,806	\$2,693,583,620

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

TOTAL PARCEL COUNT COMPARISON

<u>UNITS</u>	1996 <u>TOTAL PARCELS</u>	1997 <u>TOTAL PARCELS</u>	PER CENT <u>CHANGE</u>
Blue Lake	1,600	1,804	12.75%
Casnovia	1,261	1,304	3.41%
Cedar Creek	1,570	1,623	3.38%
Dalton	5,363	5,482	2.22%
Egelston	3,536	3,646	3.11%
Fruitland	3,275	3,349	2.26%
Fruitport	5,279	5,503	4.24%
Holton	1,438	1,510	5.01%
Laketon	3,262	3,326	1.96%
Montague	1,152	1,182	2.60%
Moorland	759	804	5.93%
Muskegon	6,844	6,992	2.16%
Ravenna	1,481	1,577	6.48%
Sullivan	1,131	1,201	6.19%
Whitehall	824	865	4.98%
White River	1,238	1,261	1.86%
<u>CITIES</u>			
Montague	1,424	1,583	11.17%
Muskegon	17,722	17,677	-0.25%
Muskegon Heights	6,260	6,470	3.35%
North Muskegon	1,769	1,956	10.57%
Norton Shores	9,948	10,121	1.74%
Roosevelt Park	1,512	1,555	2.84%
Whitehall	1,462	1,603	9.64%
COUNTY TOTAL	80,110	82,394	2.85%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

EXEMPT (701) PARCEL COUNT COMPARISON

<u>UNITS</u>	1996 <u>EXEMPT PARCELS</u>	1997 <u>EXEMPT PARCELS</u>	PER CENT <u>CHANGE</u>
Blue Lake	117	203	73.50%
Casnovia	25	25	0.00%
Cedar Creek	30	46	53.33%
Dalton	612	618	0.98%
Egelston	102	112	9.80%
Fruitland	138	138	0.00%
Fruitport	102	92	-9.80%
Holton	66	21	-68.18%
Laketon	73	71	-2.74%
Montague	32	39	21.88%
Moorland	18	18	0.00%
Muskegon	241	334	38.59%
Ravenna	6	6	0.00%
Sullivan	2	2	0.00%
Whitehall	41	41	0.00%
White River	11	11	0.00%
<u>CITIES</u>			
Montague	18	18	0.00%
Muskegon	1805	1811	0.33%
Muskegon Heights	330	374	13.33%
North Muskegon	50	54	8.00%
Norton Shores	261	255	-2.30%
Roosevelt Park	25	25	0.00%
Whitehall	23	23	0.00%
COUNTY TOTAL	4,128	4,337	5.06%

1997 REAL PROPERTY

PARCEL COUNTS BY CLASS

UNIT	1996	AG.	COMM.	IND.	RES.	DEVELOP	1997	PER
	TOTAL PARCELS						TOTAL PARCELS	CENT CHANGE
Blue Lake	1,465	0	8	0	1,567	0	1,575	7.51%
Casnovia	1,196	357	25	18	826	0	1,226	2.51%
Cedar Creek	1,521	60	21	0	1,474	0	1,555	2.24%
Dalton	4,653	0	118	25	4,731	0	4,874	4.75%
Egelston	3,253	13	134	72	3,098	0	3,317	1.97%
Fruitland	3,094	54	35	0	3,074	0	3,163	2.23%
Fruitport	4,924	70	205	26	4,816	0	5,117	3.92%
Holton	1,330	174	46	0	1,219	0	1,439	8.20%
Laketon	3,153	1	34	0	3,173	0	3,208	1.74%
Montague	1,078	125	49	13	902	0	1,089	1.02%
Moorland	720	158	12	16	574	0	760	5.56%
Muskegon	6,239	16	312	114	5,801	2	6,243	0.06%
Ravenna	1,399	316	69	19	1,084	0	1,488	6.36%
Sullivan	1,103	99	40	0	1,025	0	1,164	5.53%
Whitehall	732	0	71	3	691	0	765	4.51%
White River	1,185	127	17	7	1,053	0	1,204	1.60%
<u>CITIES</u>								
Montague	1,326	0	101	25	1,319	0	1,445	8.97%
Muskegon	14,610	21	1,269	293	12,958	0	14,541	-0.47%
Muskegon Heights	5,336	0	464	136	4,733	0	5,333	-0.06%
North Muskegon	1,587	0	102	0	1,640	0	1,742	9.77%
Norton Shores	8,957	24	408	160	8,436	0	9,028	0.79%
Roosevelt Park	1,349	0	75	11	1,282	0	1,368	1.41%
Whitehall	1,257	0	150	32	1,177	0	1,359	8.11%
County Totals	71,467	1,615	3,765	970	66,653	2	73,003	2.15%

1997 PERSONAL PROPERTY

PARCEL COUNTS BY CLASS

<u>UNIT</u>	1996					1997	PER
	<u>TOTAL</u>	<u>COMM.</u>	<u>IND.</u>	<u>RES.</u>	<u>UTILITY</u>	<u>TOTAL</u>	<u>CENT</u>
	<u>PARCELS</u>	<u>PARCELS</u>	<u>PARCELS</u>	<u>PARCELS</u>	<u>PARCELS</u>	<u>PARCELS</u>	<u>CHANGE</u>
Blue Lake	18	22	0	0	4	26	44.44%
Casnovia	40	37	5	2	9	53	32.50%
Cedar Creek	19	16	0	0	6	22	15.79%
Dalton	98	111	14	0	9	134	36.73%
Egelston	181	163	9	41	4	217	19.89%
Fruitland	43	43	0	0	5	48	11.63%
Fruitport	253	276	8	0	10	294	16.21%
Holton	42	46	0	0	4	50	19.05%
Laketon	36	35	0	0	2	37	2.78%
Montague	42	46	5	0	3	54	28.57%
Moorland	21	19	2	0	5	26	23.81%
Muskegon	364	363	15	29	8	415	14.01%
Ravenna	76	66	10	0	7	83	9.21%
Sullivan	26	22	0	0	13	35	34.62%
Whitehall	51	54	2	0	3	59	15.69%
White River	42	19	6	18	3	46	9.52%
<u>CITIES</u>							
Montague	80	107	11	0	2	120	50.00%
Muskegon	1,307	1,227	92	0	6	1,325	1.38%
Muskegon Heights	594	698	62	0	3	763	28.45%
North Muskegon	132	157	0	0	2	159	20.45%
Norton Shores	730	719	111	0	7	837	14.66%
Roosevelt Park	138	155	5	0	2	162	17.39%
Whitehall	182	201	19	0	2	222	21.98%
County Totals	4,515	4,602	376	90	119	5,187	14.88%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

AGRICULTURE (101)

<u>UNITS</u>	<u>1996 C.E.V.</u>	<u>1997 C.E.V.</u>	<u>PER CENT CHANGE</u>
Blue Lake	\$0	\$0	
Casnovia	\$11,627,275	\$12,787,000	9.97%
Cedar Creek	\$1,798,200	\$1,916,950	6.60%
Dalton	\$0	\$0	0.00%
Egelston	\$550,500	\$686,500	24.70%
Fruitland	\$2,960,500	\$2,937,700	-0.77%
Fruitport	\$3,762,600	\$3,914,100	4.03%
Holton	\$4,443,300	\$4,727,950	6.41%
Laketon	\$20,000	\$40,000	100.00%
Montague	\$2,919,700	\$2,947,800	0.96%
Moorland	\$4,652,600	\$4,655,850	0.07%
Muskegon	\$197,800	\$292,250	47.75%
Ravenna	\$10,172,900	\$10,418,010	2.41%
Sullivan	\$2,674,100	\$2,645,050	-1.09%
Whitehall	\$0	\$0	
White River	\$2,512,700	\$2,468,500	-1.76%
<u>CITIES</u>			
Montague	\$0	\$0	
Muskegon	\$89,500	\$92,000	2.79%
Muskegon Heights	\$0	\$0	
North Muskegon	\$0	\$0	
Norton Shores	\$3,282,600	\$3,588,700	9.32%
Roosevelt Park	\$0	\$0	
Whitehall	\$0	\$0	
COUNTY TOTAL	\$51,664,275	\$54,118,360	4.75%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

COMMERCIAL (201)

<u>UNITS</u>	<u>1996 C.E.V.</u>	<u>1997 C.E.V.</u>	<u>PER CENT CHANGE</u>
Blue Lake	\$420,600	\$434,900	3.40%
Casnovia	\$695,400	\$705,200	1.41%
Cedar Creek	\$2,273,700	\$2,318,700	1.98%
Dalton	\$5,634,100	\$6,091,100	8.11%
Egelston	\$9,602,100	\$10,319,300	7.47%
Fruitland	\$3,757,200	\$3,757,200	0.00%
Fruitport	\$24,018,800	\$24,635,100	2.57%
Holton	\$1,186,550	\$1,227,250	3.43%
Laketon	\$3,088,100	\$3,110,800	0.74%
Montague	\$1,876,600	\$1,897,800	1.13%
Moorland	\$434,200	\$432,000	-0.51%
Muskegon	\$43,289,600	\$48,285,890	11.54%
Ravenna	\$3,012,900	\$3,088,700	2.52%
Sullivan	\$446,900	\$455,400	1.90%
Whitehall	\$7,331,500	\$7,996,600	9.07%
White River	\$1,692,300	\$1,740,900	2.87%
<u>CITIES</u>			
Montague	\$3,705,400	\$4,339,600	17.12%
Muskegon	\$93,892,550	\$97,122,900	3.44%
Muskegon Heights	\$20,993,700	\$21,158,900	0.79%
North Muskegon	\$11,573,300	\$11,565,400	-0.07%
Norton Shores	\$66,685,500	\$69,557,200	4.31%
Roosevelt Park	\$17,046,000	\$17,823,900	4.56%
Whitehall	\$12,444,000	\$12,141,600	-2.43%
COUNTY TOTAL	\$335,101,000	\$350,206,340	4.51%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

INDUSTRIAL (301)

<u>UNITS</u>	<u>1996 C.E.V.</u>	<u>1997 C.E.V.</u>	<u>PER CENT CHANGE</u>
Blue Lake	\$0	\$0	
Casnovia	\$945,000	\$945,000	0.00%
Cedar Creek	\$0	\$0	
Dalton	\$631,200	\$670,600	6.24%
Egelston	\$6,533,400	\$7,224,100	10.57%
Fruitland	\$0	\$0	
Fruitport	\$1,429,900	\$1,835,400	28.36%
Holton	\$0	\$0	
Laketon	\$0	\$0	
Montague	\$343,300	\$375,000	9.23%
Moorland	\$347,100	\$336,900	-2.94%
Muskegon	\$6,172,900	\$10,085,800	63.39%
Ravenna	\$896,800	\$942,400	5.08%
Sullivan	\$0	\$0	
Whitehall	\$254,900	\$252,500	-0.94%
White River	\$1,850,100	\$1,859,900	0.53%
<u>CITIES</u>			
Montague	\$1,543,800	\$1,565,700	1.42%
Muskegon	\$98,520,300	\$102,586,200	4.13%
Muskegon Heights	\$9,442,950	\$10,038,100	6.30%
North Muskegon	\$0	\$0	
Norton Shores	\$20,787,700	\$23,477,400	12.94%
Roosevelt Park	\$2,365,000	\$2,430,700	2.78%
Whitehall	\$7,107,600	\$7,881,700	10.89%
COUNTY TOTAL	\$159,171,950	\$172,507,400	8.38%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

RESIDENTIAL (401)

<u>UNITS</u>	<u>1996 C.E.V.</u>	<u>1997 C.E.V.</u>	<u>PER CENT CHANGE</u>
Blue Lake	\$23,692,900	\$27,743,650	17.10%
Casnovia	\$18,873,700	\$22,993,453	21.83%
Cedar Creek	\$26,210,350	\$29,664,400	13.18%
Dalton	\$84,330,350	\$90,483,175	7.30%
Egelston	\$61,947,700	\$69,158,700	11.64%
Fruitland	\$104,960,100	\$119,114,600	13.49%
Fruitport	\$150,129,700	\$168,482,000	12.22%
Holton	\$19,001,900	\$21,264,050	11.90%
Laketon	\$108,415,200	\$119,721,000	10.43%
Montague	\$19,685,200	\$22,461,900	14.11%
Moorland	\$10,934,600	\$11,769,000	7.63%
Muskegon	\$151,097,200	\$168,175,597	11.30%
Ravenna	\$26,259,500	\$28,448,340	8.34%
Sullivan	\$27,661,200	\$30,004,400	8.47%
Whitehall	\$18,245,560	\$19,859,700	8.85%
White River	\$46,676,850	\$46,588,900	-0.19%
<u>CITIES</u>			
Montague	\$32,971,050	\$34,421,400	4.40%
Muskegon	\$210,018,350	\$220,039,000	4.77%
Muskegon Heights	\$45,628,700	\$46,334,500	1.55%
North Muskegon	\$72,904,900	\$78,227,100	7.30%
Norton Shores	\$330,908,500	\$356,533,100	7.74%
Roosevelt Park	\$45,407,800	\$46,837,800	3.15%
Whitehall	\$30,564,300	\$32,473,300	6.25%
COUNTY TOTAL	\$1,666,525,610	\$1,810,799,065	8.66%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

DEVELOPMENTAL (601)

<u>UNITS</u>	<u>1996 C.E.V.</u>	<u>1997 C.E.V.</u>	<u>PER CENT CHANGE</u>
Blue Lake	\$0	\$0	0%
Casnovia	\$0	\$0	0%
Cedar Creek	\$0	\$0	0%
Dalton	\$0	\$0	0%
Egelston	\$0	\$0	0%
Fruitland	\$0	\$0	0%
Fruitport	\$0	\$0	0%
Holton	\$0	\$0	0%
Laketon	\$0	\$0	0%
Montague	\$0	\$0	0%
Moorland	\$0	\$0	0%
Muskegon	\$100,500	\$0	-100.00%
Ravenna	\$0	\$0	0%
Sullivan	\$0	\$0	0%
Whitehall	\$0	\$0	0%
White River	\$0	\$0	0%
<u>CITIES</u>			
Montague	\$0	\$0	0%
Muskegon	\$0	\$0	0%
Muskegon Heights	\$0	\$0	0%
North Muskegon	\$0	\$0	0%
Norton Shores	\$0	\$0	0%
Roosevelt Park	\$0	\$0	0%
Whitehall	\$0	\$0	0%
COUNTY TOTAL	\$100,500	\$0	-100.00%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

PERSONAL (251, 351, 451, 551)

<u>UNITS</u>	<u>1996 C.E.V.</u>	<u>1997 C.E.V.</u>	<u>PER CENT CHANGE</u>
Blue Lake	\$962,415	\$1,047,596	8.85%
Casnovia	\$2,081,391	\$2,359,188	13.35%
Cedar Creek	\$1,165,400	\$1,217,350	4.46%
Dalton	\$4,647,600	\$5,289,000	13.80%
Egelston	\$13,956,100	\$13,319,300	-4.56%
Fruitland	\$5,289,300	\$5,383,700	1.78%
Fruitport	\$12,134,100	\$12,614,450	3.96%
Holton	\$1,654,382	\$1,797,359	8.64%
Laketon	\$3,057,100	\$3,208,800	4.96%
Montague	\$2,449,364	\$2,629,182	7.34%
Moorland	\$1,092,271	\$1,101,200	0.82%
Muskegon	\$23,260,068	\$20,780,970	-10.66%
Ravenna	\$2,730,100	\$2,649,220	-2.96%
Sullivan	\$1,562,500	\$1,665,600	6.60%
Whitehall	\$2,744,620	\$2,851,100	3.88%
White River	\$2,166,248	\$1,309,240	-39.56%
<u>CITIES</u>			
Montague	\$4,191,000	\$5,385,400	28.50%
Muskegon	\$103,634,400	\$114,331,800	10.32%
Muskegon Heights	\$21,508,600	\$22,523,000	4.72%
North Muskegon	\$2,991,700	\$4,548,300	52.03%
Norton Shores	\$40,863,650	\$43,894,000	7.42%
Roosevelt Park	\$6,729,300	\$8,196,200	21.80%
Whitehall	\$23,624,600	\$27,850,500	17.89%
COUNTY TOTAL	\$284,496,209	\$305,952,455	7.54%

MUSKEGON COUNTY
1997 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS

	UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-120 COOPERSVILLE									
	Ravenna Township	2,348,300	0	29,300	3,494,375	0	5,871,975	177,800	6,049,775
	Sullivan Township	234,000	0	0	989,500	0	1,223,500	24,800	1,248,300
	70-120 TOTALS	2,582,300	0	29,300	4,483,875	0	7,095,475	202,600	7,298,075
62-040 FREMONT									
	Holton Township	1,416,900	109,600	0	919,550	0	2,446,050	292,797	2,738,847
	62-040 TOTALS	1,416,900	109,600	0	919,550	0	2,446,050	292,797	2,738,847
61-080 FRUITPORT									
	Fruitport Township	3,914,100	22,171,600	1,835,400	167,334,800	0	195,255,900	12,453,450	207,709,350
	Sullivan Township	548,850	173,300	0	13,392,000	0	14,114,150	513,600	14,627,750
	61-080 TOTALS	4,462,950	22,344,900	1,835,400	180,726,800	0	209,370,050	12,967,050	222,337,100
70-010 GRAND HAVEN									
	City of Norton Shores	540,600	4,241,000	11,647,500	6,794,200	0	23,223,300	6,757,800	29,981,100
	70-010 TOTALS	540,600	4,241,000	11,647,500	6,794,200	0	23,223,300	6,757,800	29,981,100
62-050 GRANT									
	Casnovia Township	5,192,900	217,500	723,800	11,228,705	0	17,362,905	1,116,565	18,479,470
	Moorland Township	186,900	0	0	272,500	0	459,400	21,700	481,100
	62-050 TOTALS	5,379,800	217,500	723,800	11,501,205	0	17,822,305	1,138,265	18,960,570
61-120 HOLTON									
	Blue Lake Township	0	187,250	0	13,184,850	0	13,372,100	364,239	13,736,339
	Cedar Creek Township	1,786,300	2,137,800	0	26,336,800	0	30,260,900	929,650	31,190,550
	Holton Township	3,311,050	1,117,650	0	20,344,500	0	24,773,200	1,504,562	26,277,762
	61-120 TOTALS	5,097,350	3,442,700	0	59,866,150	0	68,406,200	2,798,451	71,204,651
41-140 KENT CITY									
	Casnovia Township	7,428,700	487,700	221,200	10,430,448	0	18,568,048	1,203,123	19,771,171
	41-140 TOTALS	7,428,700	487,700	221,200	10,430,448	0	18,568,048	1,203,123	19,771,171

MUSKEGON COUNTY
1997 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-060 MONA SHORES								
Fruitport Township	0	2,463,500	0	1,147,200	0	3,610,700	161,000	3,771,700
City of Muskegon Hgts	0	2,827,700	0	0	0	2,827,700	464,300	3,292,000
City of Norton Shores	3,048,100	57,184,600	11,264,500	342,264,000	0	413,761,200	35,331,750	449,092,950
City of Roosevelt Park	0	17,823,900	2,430,700	46,837,800	0	67,092,400	8,196,200	75,288,600
61-060 TOTALS	3,048,100	80,299,700	13,695,200	390,249,000	0	487,292,000	44,153,250	531,445,250
61-180 MONTAGUE								
Montague Township	2,947,800	1,897,800	375,000	22,461,900	0	27,682,500	2,629,182	30,311,682
Whitehall Township	0	12,000	0	480,100	0	492,100	11,100	503,200
White River Township	2,468,500	1,740,900	1,859,900	46,588,900	0	52,658,200	1,309,240	53,967,440
City of Montague	0	4,339,600	1,565,700	34,421,400	0	40,326,700	5,385,400	45,712,100
61-180 TOTALS	5,416,300	7,990,300	3,800,600	103,952,300	0	121,159,500	9,334,922	130,494,422
61-010 MUSKEGON								
Muskegon Township	0	855,675	668,255	0	0	1,523,930	124,270	1,648,200
City of Muskegon	71,300	90,295,100	28,218,800	218,342,400	0	336,927,600	88,560,200	425,487,800
City of Norton Shores	0	8,131,600	565,400	7,474,900	0	16,171,900	1,804,450	17,976,350
61-010 TOTALS	71,300	99,282,375	29,452,455	225,817,300	0	354,623,430	90,488,920	445,112,350
61-020 MUSKEGON HTS								
City of Muskegon Hgts	0	18,331,200	10,038,100	46,334,500	0	74,703,800	22,058,700	96,762,500
61-020 TOTALS	0	18,331,200	10,038,100	46,334,500	0	74,703,800	22,058,700	96,762,500
61-230 NORTH MUSKEGON								
City of North Muskegon	0	11,565,400	0	78,227,100	0	89,792,500	4,548,300	94,340,800
61-230 TOTALS	0	11,565,400	0	78,227,100	0	89,792,500	4,548,300	94,340,800
61-065 OAKRIDGE								
Cedar Creek Township	130,650	135,800	0	356,600	0	623,050	16,800	639,850
Egelston Township	686,500	10,319,300	7,224,100	69,158,700	0	87,388,600	13,319,300	100,707,900
61-065 TOTALS	817,150	10,455,100	7,224,100	69,515,300	0	88,011,650	13,336,100	101,347,750

MUSKEGON COUNTY
1997 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-190 ORCHARD VIEW								
Muskegon Township	17,582	32,365,549	6,252,551	115,973,219	0	154,608,901	13,957,227	168,566,128
City of Muskegon	20,700	6,796,800	21,600,500	1,656,300	0	30,074,300	24,824,200	54,898,500
61-190 TOTALS	38,282	39,162,349	27,853,051	117,629,519	0	184,683,201	38,781,427	223,464,628
61-210 RAVENNA								
Casnovia Township	165,400	0	0	1,334,300	0	1,499,700	39,500	1,539,200
Moorland Township	4,468,950	432,000	336,900	11,496,500	0	16,734,350	1,079,500	17,813,850
Ravenna Township	8,069,710	3,088,700	913,100	24,953,965	0	37,025,475	2,471,420	39,496,895
Sullivan Township	1,862,200	282,100	0	15,622,900	0	17,767,200	1,127,200	18,894,400
61-210 TOTALS	14,566,260	3,802,800	1,250,000	53,407,665	0	73,026,725	4,717,620	77,744,345
61-220 REETHS-PUFFER								
Cedar Creek Township	0	45,100	0	2,971,000	0	3,016,100	270,900	3,287,000
Dalton Township	0	6,007,900	666,600	79,868,075	0	86,542,575	4,605,600	91,148,175
Fruitland Township	971,600	1,660,200	0	20,182,000	0	22,813,800	3,398,200	26,212,000
Laketon Township	40,000	3,110,800	0	119,721,000	0	122,871,800	3,208,800	126,080,600
Muskegon Township	274,668	15,064,666	3,164,994	52,202,378	0	70,706,706	6,699,473	77,406,179
City of Muskegon	0	31,000	52,766,900	40,300	0	52,838,200	947,400	53,785,600
61-220 TOTALS	1,286,268	25,919,666	56,598,494	274,984,753	0	358,789,181	19,130,373	377,919,554
61-240 WHITEHALL								
Blue Lake Township	0	247,650	0	14,558,800	0	14,806,450	683,357	15,489,807
Dalton Township	0	83,200	4,000	10,615,100	0	10,702,300	683,400	11,385,700
Fruitland Township	1,966,100	2,097,000	0	98,932,600	0	102,995,700	1,985,500	104,981,200
Whitehall Township	0	7,984,600	252,500	19,379,600	0	27,616,700	2,840,000	30,456,700
City of Whitehall	0	12,141,600	7,881,700	32,473,300	0	52,496,600	27,850,500	80,347,100
61-240 TOTALS	1,966,100	22,554,050	8,138,200	175,959,400	0	208,617,750	34,042,757	242,660,507
GRAND TOTALS								
	54,118,360	350,206,340	172,507,400	1,810,799,065	0	2,387,631,165	305,952,455	2,693,583,620

MUSKEGON COUNTY
1997 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS

	UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
INTERMEDIATE SCHOOLS									
MUSKEGON COUNTY									
61-080	FRUITPORT	4,462,950	22,344,900	1,835,400	180,726,800	0	209,370,050	12,967,050	222,337,100
61-120	HOLTON	5,097,350	3,442,700	0	59,866,150	0	68,406,200	2,798,451	71,204,651
61-060	MONA SHORES	3,048,100	80,299,700	13,695,200	390,249,000	0	487,292,000	44,153,250	531,445,250
61-180	MONTAGUE	5,416,300	7,990,300	3,800,600	103,952,300	0	121,159,500	9,334,922	130,494,422
61-010	MUSKEGON	71,300	99,282,375	29,452,455	225,817,300	0	354,623,430	90,488,920	445,112,350
61-020	MUSKEGON HTS	0	18,331,200	10,038,100	46,334,500	0	74,703,800	22,058,700	96,762,500
61-230	NORTH MUSKEGON	0	11,565,400	0	78,227,100	0	89,792,500	4,548,300	94,340,800
61-065	OAKRIDGE	817,150	10,455,100	7,224,100	69,515,300	0	88,011,650	13,336,100	101,347,750
61-190	ORCHARD VIEW	38,282	39,162,349	27,853,051	117,629,519	0	184,683,201	38,781,427	223,464,628
61-210	RAVENNA	14,566,260	3,802,800	1,250,000	53,407,665	0	73,026,725	4,717,620	77,744,345
61-220	REETHS-PUFFER	1,286,268	25,919,666	56,598,494	274,984,753	0	358,789,181	19,130,373	377,919,554
61-240	WHITEHALL	1,966,100	22,554,050	8,138,200	175,959,400	0	208,617,750	34,042,757	242,660,507
	MUSKEGON TOTALS	36,770,060	345,150,540	159,885,600	1,776,669,787	0	2,318,475,987	296,357,870	2,614,833,857
OTTAWA COUNTY									
70-120	COOPERSVILLE	2,582,300	0	29,300	4,483,875	0	7,095,475	202,600	7,298,075
70-010	GRAND HAVEN	540,600	4,241,000	11,647,500	6,794,200	0	23,223,300	6,757,800	29,981,100
	OTTAWA TOTALS	3,122,900	4,241,000	11,676,800	11,278,075	0	30,318,775	6,960,400	37,279,175
NEWAYGO COUNTY									
62-040	FREMONT	1,416,900	109,600	0	919,550	0	2,446,050	292,797	2,738,847
62-050	GRANT	5,379,800	217,500	723,800	11,501,205	0	17,822,305	1,138,265	18,960,570
	NEWAYGO TOTALS	6,796,700	327,100	723,800	12,420,755	0	20,268,355	1,431,062	21,699,417
KENT COUNTY									
41-140	KENT CITY	7,428,700	487,700	221,200	10,430,448	0	18,568,048	1,203,123	19,771,171
	KENT TOTALS	7,428,700	487,700	221,200	10,430,448	0	18,568,048	1,203,123	19,771,171
	GRAND TOTAL	54,118,360	350,206,340	172,507,400	1,810,799,065	0	2,387,631,165	305,952,455	2,693,583,620

MUSKEGON COUNTY
1997 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-120 COOPERSVILLE								
Ravenna Township	2,292,094	0	29,295	3,152,219	0	5,473,608	177,800	5,651,408
Homestead Portion	2,137,039	0	0	2,814,821	0	4,951,860	0	4,951,860
Non-Homestead Portion	155,055	0	29,295	337,398	0	521,748	177,800	699,548
Sullivan Township	232,735	0	0	914,826	0	1,147,561	24,800	1,172,361
Homestead Portion	232,735	0	0	827,747	0	1,060,482	0	1,060,482
Non-Homestead Portion	0	0	0	87,079	0	87,079	24,800	111,879
70-120 TOTALS	2,524,829	0	29,295	4,067,045	0	6,621,169	202,600	6,823,769
Homestead Portion	2,369,774	0	0	3,642,568	0	6,012,342	0	6,012,342
Non-Homestead Portion	155,055	0	29,295	424,477	0	608,827	202,600	811,427
62-040 FREMONT								
Holton Township	1,383,663	104,884	0	834,839	0	2,323,386	292,797	2,616,183
Homestead Portion	1,369,121	28,620	0	674,568	0	2,072,309	0	2,072,309
Non-Homestead Portion	14,542	76,264	0	160,271	0	251,077	292,797	543,874
62-040 TOTALS	1,383,663	104,884	0	834,839	0	2,323,386	292,797	2,616,183
Homestead Portion	1,369,121	28,620	0	674,568	0	2,072,309	0	2,072,309
Non-Homestead Portion	14,542	76,264	0	160,271	0	251,077	292,797	543,874
61-080 FRUITPORT								
Fruitport Township	1,810,599	21,989,476	1,812,869	151,856,411	0	177,469,355	12,453,450	189,922,805
Homestead Portion	1,755,151	421,217	0	134,391,992	0	136,568,360	0	136,568,360
Non-Homestead Portion	55,448	21,568,259	1,812,869	17,464,419	0	40,900,995	12,453,450	53,354,445
Sullivan Township	537,833	172,345	0	11,997,375	0	12,707,553	513,600	13,221,153
Homestead Portion	537,833	0	0	11,219,479	0	11,757,312	0	11,757,312
Non-Homestead Portion	0	172,345	0	777,896	0	950,241	513,600	1,463,841
61-080 TOTALS	2,348,432	22,161,821	1,812,869	163,853,786	0	190,176,908	12,967,050	203,143,958
Homestead Portion	2,292,984	421,217	0	145,611,471	0	148,325,672	0	148,325,672
Non-Homestead Portion	55,448	21,740,604	1,812,869	18,242,315	0	41,851,236	12,967,050	54,818,286

MUSKEGON COUNTY
1997 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-010 GRAND HAVEN								
City of Norton Shores	472,282	4,133,201	11,592,061	6,596,680	0	22,794,224	6,757,800	29,552,024
Homestead Portion	472,282	81,034	6,200	5,483,631	0	6,043,147	0	6,043,147
Non-Homestead Portion	0	4,052,167	11,585,861	1,113,049	0	16,751,077	6,757,800	23,508,877
70-010 TOTALS	472,282	4,133,201	11,592,061	6,596,680	0	22,794,224	6,757,800	29,552,024
Homestead Portion	472,282	81,034	6,200	5,483,631	0	6,043,147	0	6,043,147
Non-Homestead Portion	0	4,052,167	11,585,861	1,113,049	0	16,751,077	6,757,800	23,508,877
62-050 GRANT								
Casnovia Township	4,890,205	179,166	684,565	9,567,396	0	15,321,332	1,116,565	16,437,897
Homestead Portion	4,890,205	10,842	0	8,268,546	0	13,169,593	5,900	13,175,493
Non-Homestead Portion	0	168,324	684,565	1,298,850	0	2,151,739	1,110,665	3,262,404
Moorland Township	186,900	0	0	267,332	0	454,232	21,700	475,932
Homestead Portion	186,900	0	0	246,083	0	432,983	0	432,983
Non-Homestead Portion	0	0	0	21,249	0	21,249	21,700	42,949
62-050 TOTALS	5,077,105	179,166	684,565	9,834,728	0	15,775,564	1,138,265	16,913,829
Homestead Portion	5,077,105	10,842	0	8,514,629	0	13,602,576	5,900	13,608,476
Non-Homestead Portion	0	168,324	684,565	1,320,099	0	2,172,988	1,132,365	3,305,353
61-120 HOLTON								
Blue Lake Township	0	173,620	0	11,560,059	0	11,733,679	364,239	12,097,918
Homestead Portion	0	77,000	0	6,800,141	0	6,877,141	0	6,877,141
Non-Homestead Portion	0	96,620	0	4,759,918	0	4,856,538	364,239	5,220,777
Cedar Creek Township	1,732,426	1,596,955	0	24,458,846	0	27,788,227	929,650	28,717,877
Homestead Portion	1,643,317	24,261	0	18,842,794	0	20,510,372	0	20,510,372
Non-Homestead Portion	89,109	1,572,694	0	5,616,052	0	7,277,855	929,650	8,207,505
Holton Township	3,111,913	1,111,092	0	17,985,706	0	22,208,711	1,504,562	23,713,273
Homestead Portion	3,043,804	78,349	0	13,254,197	0	16,376,350	0	16,376,350
Non-Homestead Portion	68,109	1,032,743	0	4,731,509	0	5,832,361	1,504,562	7,336,923
61-120 TOTALS	4,844,339	2,881,667	0	54,004,611	0	61,730,617	2,798,451	64,529,068
Homestead Portion	4,687,121	179,610	0	38,897,132	0	43,763,863	0	43,763,863
Non-Homestead Portion	157,218	2,702,057	0	15,107,479	0	17,966,754	2,798,451	20,765,205

MUSKEGON COUNTY

1997 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
41-140 KENT CITY								
Casnovia Township	6,976,338	459,723	143,104	8,975,320	0	16,554,485	1,203,123	17,757,608
Homestead Portion	6,904,071	41,594	0	7,974,929	0	14,920,594	0	14,920,594
Non-Homestead Portion	72,267	418,129	143,104	1,000,391	0	1,633,891	1,203,123	2,837,014
41-140 TOTALS	6,976,338	459,723	143,104	8,975,320	0	16,554,485	1,203,123	17,757,608
Homestead Portion	6,904,071	41,594	0	7,974,929	0	14,920,594	0	14,920,594
Non-Homestead Portion	72,267	418,129	143,104	1,000,391	0	1,633,891	1,203,123	2,837,014
61-060 MONA SHORES								
Fruitport Township	0	2,440,494	0	1,066,872	0	3,507,366	161,000	3,668,366
Homestead Portion	0	19,250	0	790,602	0	809,852	0	809,852
Non-Homestead Portion	0	2,421,244	0	276,270	0	2,697,514	161,000	2,858,514
City of Muskegon Hgts	0	2,827,700	0	0	0	2,827,700	464,300	3,292,000
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	2,827,700	0	0	0	2,827,700	464,300	3,292,000
City of Norton Shores	2,873,123	55,844,995	11,171,344	326,677,072	0	396,566,534	35,331,750	431,898,284
Homestead Portion	2,873,123	396,641	0	297,278,110	0	300,547,874	0	300,547,874
Non-Homestead Portion	0	2,827,700	0	0	0	2,827,700	464,300	3,292,000
City of Roosevelt Park	0	55,448,354	11,171,344	29,398,962	0	96,018,660	35,331,750	131,350,410
Homestead Portion	0	17,680,382	2,430,700	45,660,320	0	65,771,402	8,196,200	73,967,602
Non-Homestead Portion	0	0	0	41,238,032	0	41,238,032	0	41,238,032
Non-Homestead Portion	0	17,680,382	2,430,700	4,422,288	0	24,533,370	8,196,200	32,729,570
61-060 TOTALS	2,873,123	78,793,571	13,602,044	373,404,264	0	468,673,002	44,153,250	512,826,252
Homestead Portion	2,873,123	415,891	0	339,306,744	0	342,595,758	0	342,595,758
Non-Homestead Portion	0	78,377,680	13,602,044	34,097,520	0	126,077,244	44,153,250	170,230,494

MUSKEGON COUNTY
 1997 COUNTY TAXABLE VALUATION
 SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-180 MONTAGUE								
Montague Township	2,884,620	1,651,123	304,991	19,915,955	0	24,756,689	2,629,182	27,385,871
Homestead Portion	2,879,480	79,724	0	14,850,933	0	17,810,137	0	17,810,137
Non-Homestead Portion	5,140	1,571,399	304,991	5,065,022	0	6,946,552	2,629,182	9,575,734
Whitehall Township	0	12,000	0	463,113	0	475,113	11,100	486,213
Homestead Portion	0	0	0	364,009	0	364,009	0	364,009
Non-Homestead Portion	0	12,000	0	99,104	0	111,104	11,100	122,204
White River Township	2,326,099	1,196,895	1,812,736	36,149,425	0	41,485,155	1,288,912	42,774,067
Homestead Portion	2,322,878	95,798	0	20,102,483	0	22,521,159	48,658	22,569,817
Non-Homestead Portion	3,221	1,101,097	1,812,736	16,046,942	0	18,963,996	1,240,254	20,204,250
City of Montague	0	4,123,712	1,554,941	30,053,951	0	35,732,604	5,385,400	41,118,004
Homestead Portion	0	42,559	0	21,305,769	0	21,348,328	0	21,348,328
Non-Homestead Portion	0	4,081,153	1,554,941	8,748,182	0	14,384,276	5,385,400	19,769,676
61-180 TOTALS	5,210,719	6,983,730	3,672,668	86,582,444	0	102,449,561	9,314,594	111,764,155
Homestead Portion	5,202,358	218,081	0	56,623,194	0	62,043,633	48,658	62,092,291
Non-Homestead Portion	8,361	6,765,649	3,672,668	29,959,250	0	40,405,928	9,265,936	49,671,864
61-010 MUSKEGON								
Muskegon Township	0	648,546	406,009	21,000	0	1,075,555	174,568	1,250,123
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	648,546	406,009	21,000	0	1,075,555	174,568	1,250,123
City of Muskegon	68,898	90,032,968	28,199,201	209,338,079	0	327,639,146	88,560,200	416,199,346
Homestead Portion	68,898	519,190	0	151,931,472	0	152,519,560	0	152,519,560
Non-Homestead Portion	0	89,513,778	28,199,201	57,406,607	0	175,119,586	88,560,200	263,679,786
City of Norton Shores	0	7,995,423	565,400	7,279,513	0	15,840,336	1,804,450	17,644,786
Homestead Portion	0	30,684	0	5,122,881	0	5,153,565	0	5,153,565
Non-Homestead Portion	0	7,964,739	565,400	2,156,632	0	10,686,771	1,804,450	12,491,221
61-010 TOTALS	68,898	98,676,937	29,170,610	216,638,592	0	344,555,037	90,539,218	435,094,255
Homestead Portion	68,898	549,874	0	157,054,353	0	157,673,125	0	157,673,125
Non-Homestead Portion	0	98,127,063	29,170,610	59,584,239	0	186,881,912	90,539,218	277,421,130

MUSKEGON COUNTY
1997 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-020 MUSKEGON HTS								
City of Muskegon Hgts	0	18,192,094	10,038,053	46,291,006	0	74,521,153	22,058,700	96,579,853
Homestead Portion	0	0	0	23,656,417	0	23,656,417	0	23,656,417
Non-Homestead Portion	0	18,192,094	10,038,053	22,634,589	0	50,864,736	22,058,700	72,923,436
61-020 TOTALS	0	18,192,094	10,038,053	46,291,006	0	74,521,153	22,058,700	96,579,853
Homestead Portion	0	0	0	23,656,417	0	23,656,417	0	23,656,417
Non-Homestead Portion	0	18,192,094	10,038,053	22,634,589	0	50,864,736	22,058,700	72,923,436
61-230 NORTH MUSKEGON								
City of North Muskegon	0	11,564,192	0	74,951,697	0	86,515,889	4,548,300	91,064,189
Homestead Portion	0	79,433	0	70,184,732	0	70,264,165	0	70,264,165
Non-Homestead Portion	0	11,484,759	0	4,766,965	0	16,251,724	4,548,300	20,800,024
61-230 TOTALS	0	11,564,192	0	74,951,697	0	86,515,889	4,548,300	91,064,189
Homestead Portion	0	79,433	0	70,184,732	0	70,264,165	0	70,264,165
Non-Homestead Portion	0	11,484,759	0	4,766,965	0	16,251,724	4,548,300	20,800,024
61-065 OAKRIDGE								
Cedar Creek Township	129,035	87,015	0	332,422	0	548,472	16,800	565,272
Homestead Portion	129,035	0	0	245,250	0	374,285	0	374,285
Non-Homestead Portion	0	87,015	0	87,172	0	174,187	16,800	190,987
Egelston Township	569,455	9,781,612	6,158,164	61,001,449	0	77,510,680	13,304,102	90,814,782
Homestead Portion	569,455	119,232	0	52,986,395	0	53,675,082	48,601	53,723,683
Non-Homestead Portion	0	9,662,380	6,158,164	8,015,054	0	23,835,598	13,255,501	37,091,099
61-065 TOTALS	698,490	9,868,627	6,158,164	61,333,871	0	78,059,152	13,320,902	91,380,054
Homestead Portion	698,490	119,232	0	53,231,645	0	54,049,367	48,601	54,097,968
Non-Homestead Portion	0	9,749,395	6,158,164	8,102,226	0	24,009,785	13,272,301	37,282,086

MUSKEGON COUNTY
 1997 COUNTY TAXABLE VALUATION
 SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-190 ORCHARD VIEW								
Muskegon Township	19,613	26,409,638	7,437,545	93,570,163	0	127,436,959	13,827,217	141,264,176
Homestead Portion	19,613	451,589	0	82,831,474	0	83,302,676	38,900	83,341,576
Non-Homestead Portion	0	25,958,049	7,437,545	10,738,689	0	44,134,283	13,788,317	57,922,600
City of Muskegon	20,461	6,788,577	21,430,797	1,614,610	0	29,854,445	24,824,200	54,678,645
Homestead Portion	20,461	0	0	1,178,333	0	1,198,794	0	1,198,794
Non-Homestead Portion	0	6,788,577	21,430,797	436,277	0	28,655,651	24,824,200	53,479,851
61-190 TOTALS	40,074	33,198,215	28,868,342	95,184,773	0	157,291,404	38,651,417	195,942,821
61-210 RAVENNA								
Casnovia Township	154,231	0	0	1,176,026	0	1,330,257	39,500	1,369,757
Homestead Portion	154,231	0	0	953,975	0	1,108,206	0	1,108,206
Non-Homestead Portion	0	0	0	222,051	0	222,051	39,500	261,551
Moorland Township	4,449,708	429,195	333,397	11,221,124	0	16,433,424	1,079,500	17,512,924
Homestead Portion	4,310,133	11,000	0	9,643,254	0	13,964,387	0	13,964,387
Non-Homestead Portion	139,575	418,195	333,397	1,577,870	0	2,469,037	1,079,500	3,548,537
Ravenna Township	7,940,594	2,824,553	816,290	21,035,751	0	32,617,188	2,471,420	35,088,608
Homestead Portion	7,726,189	260,112	0	18,384,522	0	26,370,823	0	26,370,823
Non-Homestead Portion	214,405	2,564,441	816,290	2,651,229	0	6,246,365	2,471,420	8,717,785
Sullivan Township	1,800,750	263,486	0	14,161,416	0	16,225,652	1,127,200	17,352,852
Homestead Portion	1,800,750	7,300	0	12,547,031	0	14,355,081	0	14,355,081
Non-Homestead Portion	0	256,186	0	1,614,385	0	1,870,571	1,127,200	2,997,771
61-210 TOTALS	14,345,283	3,517,234	1,149,687	47,594,317	0	66,606,521	4,717,620	71,324,141
Homestead Portion	13,991,303	278,412	0	41,528,782	0	55,798,497	0	55,798,497
Non-Homestead Portion	353,980	3,238,822	1,149,687	6,065,535	0	10,808,024	4,717,620	15,525,644

MUSKEGON COUNTY
1997 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-220 REETHS-PUFFER								
Cedar Creek Township	0	37,267	0	2,776,015	0	2,813,282	270,900	3,084,182
Homestead Portion	0	7,543	0	2,396,261	0	2,403,804	0	2,403,804
Non-Homestead Portion	0	29,724	0	379,754	0	409,478	270,900	680,378
Dalton Township	0	5,114,855	556,508	75,658,051	0	81,329,414	4,605,600	85,935,014
Homestead Portion	0	129,315	0	64,250,313	0	64,379,628	0	64,379,628
Non-Homestead Portion	0	4,985,540	556,508	11,407,738	0	16,949,786	4,605,600	21,555,386
Fruitland Township	944,341	1,525,683	0	18,396,848	0	20,866,872	3,398,200	24,265,072
Homestead Portion	944,341	27,300	0	14,871,089	0	15,842,730	0	15,842,730
Non-Homestead Portion	0	1,498,383	0	3,525,759	0	5,024,142	3,398,200	8,422,342
Laketon Township	17,965	2,794,079	0	111,543,683	0	114,355,727	3,208,800	117,564,527
Homestead Portion	17,965	289,959	0	100,052,745	0	100,360,669	0	100,360,669
Non-Homestead Portion	0	2,504,120	0	11,490,938	0	13,995,058	3,208,800	17,203,858
Muskegon Township	184,898	13,143,729	1,851,903	43,490,662	0	58,671,192	6,692,132	65,363,324
Homestead Portion	184,898	104,987	0	38,839,299	0	39,129,184	26,108	39,155,292
Non-Homestead Portion	0	13,038,742	1,851,903	4,651,363	0	19,542,008	6,666,024	26,208,032
City of Muskegon	0	31,000	52,766,842	39,602	0	52,837,444	947,400	53,784,844
Homestead Portion	0	0	0	35,489	0	35,489	947,400	982,889
Non-Homestead Portion	0	31,000	52,766,842	4,113	0	52,801,955	0	52,801,955
61-220 TOTALS	1,147,204	22,646,613	55,175,253	251,904,861	0	330,873,931	19,123,032	349,996,963

MUSKEGON COUNTY

1997 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-240 WHITEHALL								
Blue Lake Township	0	238,620	0	12,753,833	0	12,992,453	683,357	13,675,810
Homestead Portion	0	0	0	7,734,876	0	7,734,876	0	7,734,876
Non-Homestead Portion	0	238,620	0	5,018,957	0	5,257,577	683,357	5,940,934
Dalton Township	0	56,349	2,936	10,136,606	0	10,195,891	683,400	10,879,291
Homestead Portion	0	6,890	0	7,570,829	0	7,577,719	0	7,577,719
Non-Homestead Portion	0	49,459	2,936	2,565,777	0	2,618,172	683,400	3,301,572
Fruitland Township	1,921,807	1,901,470	0	88,725,841	0	92,549,118	1,985,500	94,534,618
Homestead Portion	1,921,807	59,426	0	56,383,703	0	58,364,936	0	58,364,936
Non-Homestead Portion	0	1,842,044	0	32,342,138	0	34,184,182	1,985,500	36,169,682
Whitehall Township	0	7,750,675	252,500	18,163,848	0	26,167,023	2,840,000	29,007,023
Homestead Portion	0	73,645	0	15,151,950	0	15,225,595	0	15,225,595
Non-Homestead Portion	0	7,677,030	252,500	3,011,898	0	10,941,428	2,840,000	13,781,428
City of Whitehall	0	11,726,218	7,874,666	30,610,080	0	50,210,964	27,850,500	78,061,464
Homestead Portion	0	363,104	0	25,154,560	0	25,517,664	7,300	25,524,964
Non-Homestead Portion	0	11,363,114	7,874,666	5,455,520	0	24,693,300	27,843,200	52,536,500
61-240 TOTALS	1,921,807	21,673,332	8,130,102	160,390,208	0	192,115,449	34,042,757	226,158,206
Homestead Portion	1,921,807	503,065	0	111,995,918	0	114,420,790	7,300	114,428,090
Non-Homestead Portion	0	21,170,267	8,130,102	48,394,290	0	77,694,659	34,035,457	111,730,116
GRAND TOTALS	49,932,586	335,035,007	170,226,817	1,662,443,042	0	2,217,637,452	305,829,876	2,523,467,328
Homestead Portion	49,115,715	3,937,598	6,200	1,368,835,716	0	1,421,895,229	1,122,867	1,423,018,096
Non-Homestead Portion	816,871	331,097,409	170,220,617	293,607,326	0	795,742,223	304,707,009	1,100,449,232

MUSKEGON COUNTY

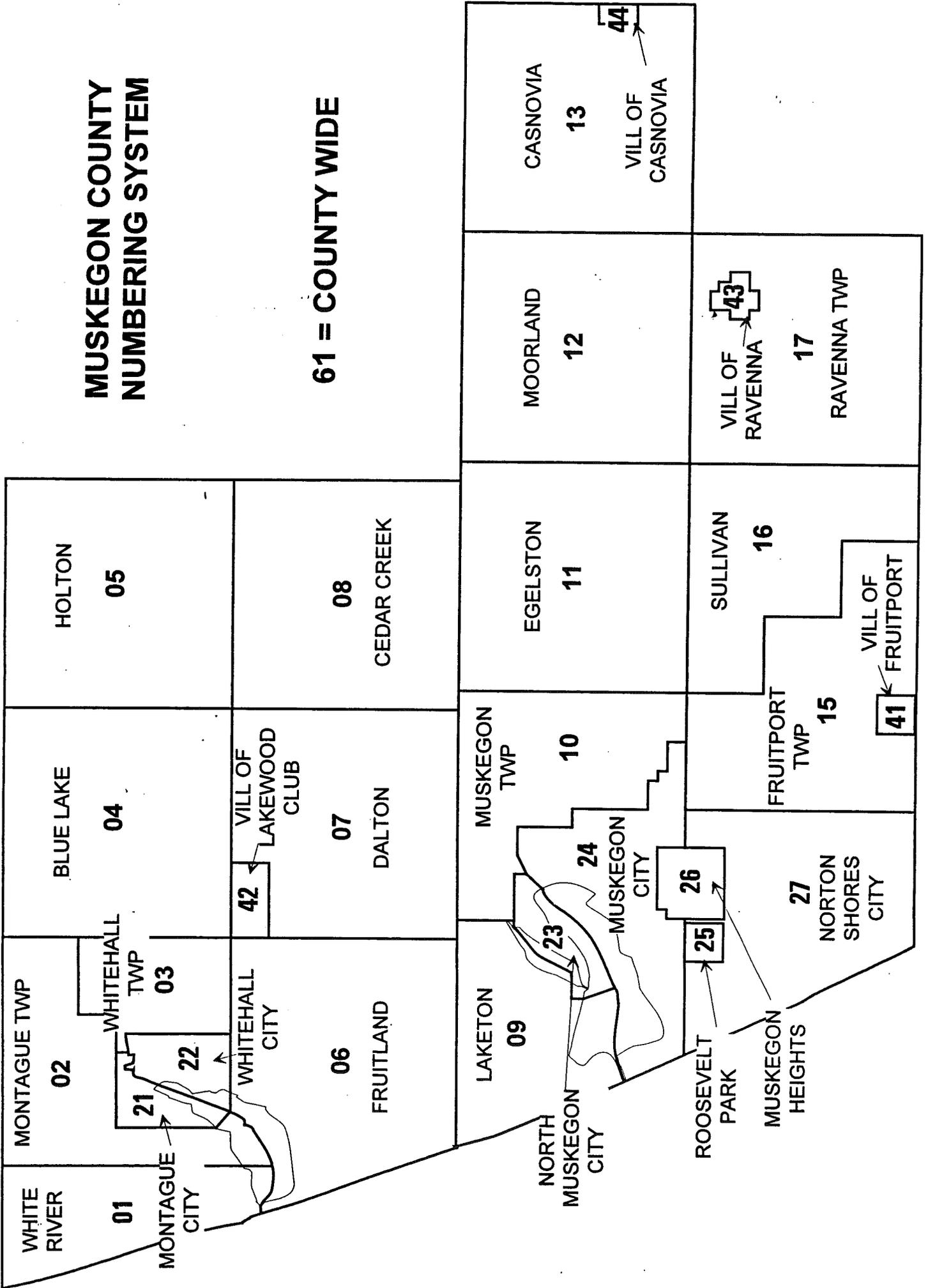
1997 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

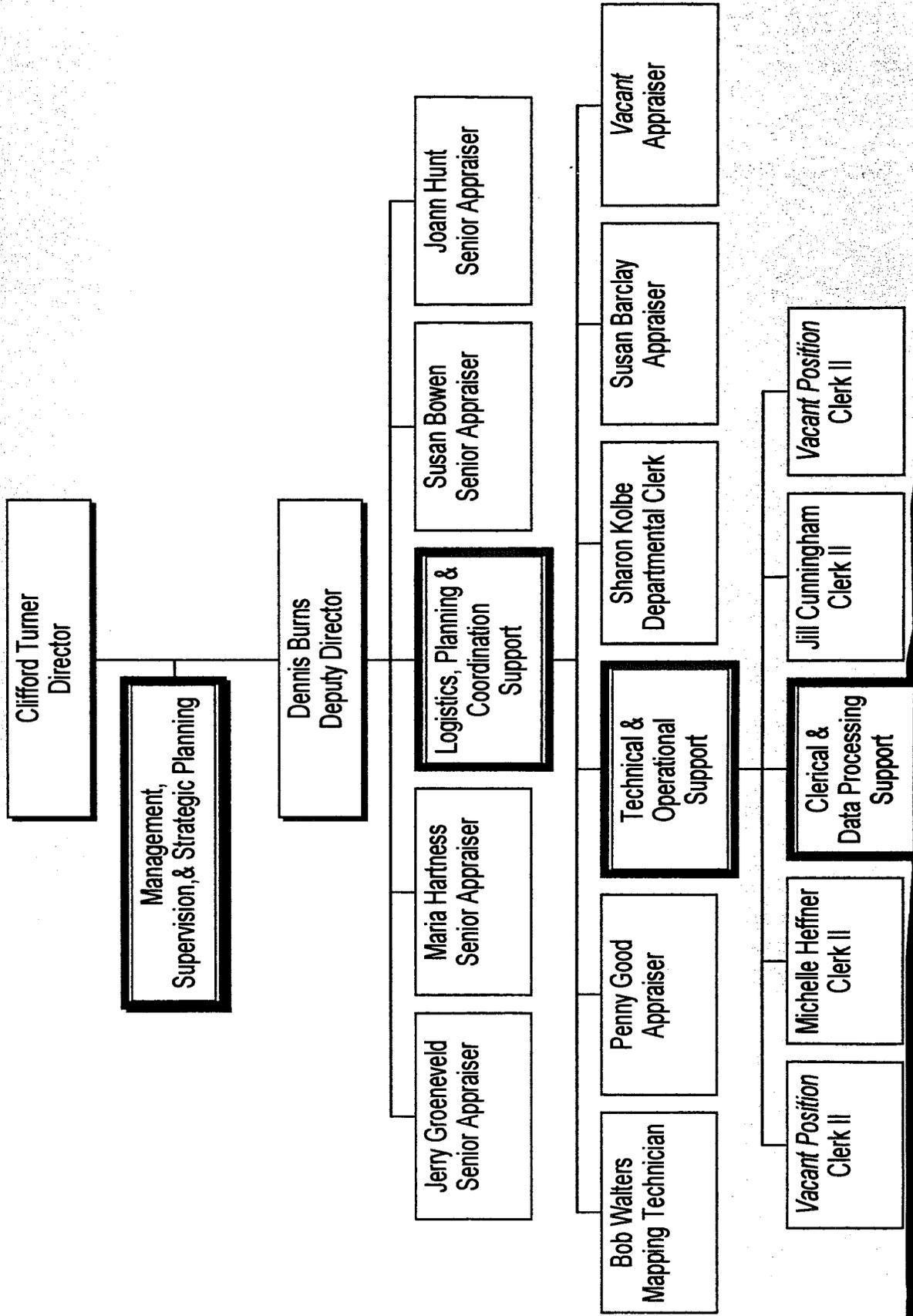
UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
INTERMEDIATE SCHOOLS								
MUSKEGON COUNTY								
61-080 FRUITPORT	2,348,432	22,161,821	1,812,869	163,853,786	0	190,176,908	12,967,050	203,143,958
61-120 HOLTON	4,844,339	2,881,667	0	54,004,611	0	61,730,617	2,798,451	64,529,068
61-060 MONA SHORES	2,873,123	78,793,571	13,602,044	373,404,264	0	468,673,002	44,153,250	512,826,252
61-180 MONTAGUE	5,210,719	6,983,730	3,672,668	86,582,444	0	102,449,561	9,314,594	111,764,155
61-010 MUSKEGON	68,898	98,676,937	29,170,610	216,638,592	0	344,555,037	90,539,218	435,094,255
61-020 MUSKEGON HTS	0	18,192,094	10,038,053	46,291,006	0	74,521,153	22,058,700	96,579,853
61-230 NORTH MUSKEGON	0	11,564,192	0	74,951,697	0	86,515,889	4,548,300	91,064,189
61-065 OAKRIDGE	698,490	9,868,627	6,158,164	61,333,871	0	78,059,152	13,320,902	91,380,054
61-190 ORCHARD VIEW	40,074	33,198,215	28,868,342	95,184,773	0	157,291,404	38,651,417	195,942,821
61-210 RAVENNA	14,345,283	3,517,234	1,149,687	47,594,317	0	66,606,521	4,717,620	71,324,141
61-220 REETHS-PUFFER	1,147,204	22,646,613	55,175,253	251,904,861	0	330,873,931	19,123,032	349,996,963
61-240 WHITEHALL	1,921,807	21,673,332	8,130,102	160,390,208	0	192,115,449	34,042,757	226,158,206
MUSKEGON TOTALS	33,498,369	330,158,033	157,777,792	1,632,134,430	0	2,153,568,624	296,235,291	2,449,803,915
OTTAWA COUNTY								
70-120 COOPERSVILLE	2,524,829	0	29,295	4,067,045	0	6,621,169	202,600	6,823,769
70-010 GRAND HAVEN	472,282	4,133,201	11,592,061	6,596,680	0	22,794,224	6,757,800	29,552,024
OTTAWA TOTALS	2,997,111	4,133,201	11,621,356	10,663,725	0	29,415,393	6,960,400	36,375,793
NEWAYGO COUNTY								
62-040 FREMONT	1,383,663	104,884	0	834,839	0	2,323,386	292,797	2,616,183
62-050 GRANT	5,077,105	179,166	684,565	9,834,728	0	15,775,564	1,138,265	16,913,829
NEWAYGO TOTALS	6,460,768	284,050	684,565	10,669,567	0	18,098,950	1,431,062	19,530,012
KENT COUNTY								
41-140 KENT CITY	6,976,338	459,723	143,104	8,975,320	0	16,554,485	1,203,123	17,757,608
KENT TOTALS	6,976,338	459,723	143,104	8,975,320	0	16,554,485	1,203,123	17,757,608
GRAND TOTAL	49,932,586	335,035,007	170,226,817	1,662,443,042	0	2,217,637,452	305,829,876	2,523,467,328

MUSKEGON COUNTY NUMBERING SYSTEM

61 = COUNTY WIDE



Muskegon County Equalization Department - 1997 Organizational Chart



CITY OF MUSKEGON

1997 ACT 189

PARCEL I.D.	PLATE #	SCHOOL DISTRICT	TAXPAYER	1997 ASSESSMENT
30100-189	5002	00	BYTWERK, BRUCE	\$28,000
30200-189	5415	00	COMPUTER PROCESS UTL	\$10,900
32300-189	8300	00	S.B.C. INC	\$812,300
32400-189	8311	00	S.B.C. INC	\$334900
32800-189	8277	00	GREYHOUND BUS LINES	\$78,000
32900-189		00	SHORELINE ENT	\$127,800
33000-189	15194-1	00	GRIMSHAW, FORD A DO	\$120,100
33100-189	10569	00	ENCINITAS EAST INC	\$53,000
33400-189	15194-1	00	SURGICAL SPEC OF W MI	\$190,800
33500-189		00	METPATH	\$36,200
33600-189		00	DR. OLTEAM	\$41,500
33700-189		00	SHORELINE PEDIATRICS	\$70,300
			TOTAL	\$1,904,200

CITY OF NORTON SHORES

1997 ACT 189

PARCEL I.D.	TAXPAYER	1997 ASSESSMENT
16-17-189-003	SEALED POWER CORP- HANGER	\$37,800
16-17-189-004	WEST MICH FLYING CLUB- HANGER	\$15,800
	TOTAL	\$53,600

CITY OF MUSKEGON

ACT 147

NEIGHBORHOOD ENTERPRISE ZONE CERTIFICATE

CERT. NO.	TAXPAYER	AMOUNT
93-141	LANGLOIS, GARY	\$5,500
94-062	BUTTS, WILLIE	\$11,600
94-065	WATT, MCARTHUR/BRENDA	\$10,400
94-066	ASHENDORF, MICHAEL	\$36,300
96-251	HOLMBERG, WILLIAM O	\$59,600
	TOTAL	\$141,900

MUSKEGON COUNTY

PA 94

1997 COMMERCIAL FOREST

SCHOOL	UNIT NAME/PROPERTY OWNER	PARCEL I.D.	CERT. NO	ACRES
61-120	CEDAR CREEK TWP NEAL & NANCY HANSEN	CC-CF-0187 CC-0187	86-145 18563	40
61-120	CEDAR CREEK TWP NEAL HANSEN	CC-CF-0191 CC-0191	84-083 15965	40
61-120	CEDAR CREEK TWP SYLVIA MAY TAYLOR	CC-CF-0293A CC-0293	76-042 14206	40
61-240	FRUITLAND TWP NATHAN SCHILLEMAN	999-116-3000-04 116-300-0004-00	90-051 21923	40
61-220	FRUITLAND TWP NATHAN SCHILLEMAN	999-116-4000-01 116-400-0001-00	90-051 21922	40
61-080	FRUITPORT TWP DONALD JABLONSKI	FPT-182 CFR-1	75-057 14200	23
61-120	HOLTON TWP CHARLES DERBY	H-05-950-001-00 H-244A	81-077 3361 3362	90
61-220	LAKETON TWP JOSEPH MIERENDORF	L-09-980-001-00 L-107	68-007 14204	45
61-180	MONTAGUE TWP RALPH C RAMTHUM	MT-02-006-016-50 MT-122-A	79-017 14212	40
61-210	MOORLAND TWP MARCELLINE J FUSILIER	999-016-3000-02 M-12-016-100-00	76-017 14203	100.61

THESE LANDS SHALL NOT BE SUBJECT TO AD VALOREM GENERAL PROPERTY TAX BUT SHALL BE SUBJECT TO AN ANNUAL SPECIFIC TAX OF ONE DOLLAR AND TEN CENTS (\$1.10) PER ACRE AS PROVIDED BY SECTION 6A OF THE ACT. THE \$1.10 PER ACRE RATE WILL REMAIN AT THAT RATE UNTIL THE NEXT ADJUSTMENT IN THE YEAR 2000. THE ANNUAL PAYMENT BY THE STATE SHALL BE NINETY CENTS (\$0.90) PER ACRE AS PROVIDED BY SECTION 6 OF THE ACT AND WILL ALSO REMAIN AT THAT RATE UNTIL THE YEAR 2000.

**Muskegon County Equalization Department
1997 Tabulation of Tentative Ratios and Factors**

<u>Local Unit</u>	<u>AGRICULTURAL</u>		<u>COMMERCIAL</u>		<u>DEVELOPMENTAL</u>		<u>INDUSTRIAL</u>		<u>RESIDENTIAL</u>		<u>PERSONAL</u>	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
Blue Lake	---	---	48.08	1.02733	50.00	1.00000	---	---	46.48	1.12511	50.00	1.00000
Casnovia	45.39	1.00000	50.85	1.10522	49.98	1.00000	49.88	1.16768	42.62	1.11161	49.98	1.00000
Cedar Creek	48.54	1.00000	48.79	0.96413	50.00	1.00000	---	---	45.73	1.04999	50.00	1.00000
Dalton	---	---	48.99	1.06587	50.00	1.00000	48.03	1.14051	48.14	1.07388	50.00	1.00000
Egelston	50.00	1.00000	49.00	1.00000	50.00	1.00000	48.42	1.14574	46.66	1.06975	50.00	1.00000
Fruitland	49.17	1.02166	49.34	1.11235	50.00	1.00000	---	---	45.64	1.00000	50.00	1.00000
Fruitport	48.66	1.03263	49.37	1.03563	50.00	1.00000	49.26	1.02881	45.55	1.05108	50.00	1.00000
Holton	47.07	1.02124	49.84	1.00000	50.00	1.00000	---	---	46.48	1.06180	50.00	1.00000
Laketon	50.00	1.00000	50.92	1.12183	50.00	1.00000	---	---	46.43	1.03242	50.00	1.00000
Montague	49.55	1.05843	48.81	1.11185	50.00	1.00000	44.54	1.07342	44.32	1.05843	50.00	1.00000
Moorland	49.49	1.00000	49.26	1.00000	50.00	1.00000	49.46	1.00000	48.25	1.04646	50.00	1.00000
Muskegon	50.00	1.00000	48.49	1.23487	50.00	1.00000	46.12	1.00000	47.10	1.08038	50.00	1.00000
Ravenna	49.32	1.00000	48.07	1.02754	50.00	1.00000	46.78	1.11707	47.61	1.14390	50.00	1.00000
Sullivan	49.88	1.00000	49.21	1.02145	50.00	1.00000	---	---	47.21	1.08061	50.00	1.00000
Whitehall	---	---	47.82	1.00000	50.00	1.00000	50.41	1.00000	47.27	1.06610	50.00	1.00000
White River	49.15	1.00000	48.37	1.05396	49.19	1.00000	50.00	0.96080	50.83	1.26678	49.19	1.00000
CITIES												
Montague	---	---	48.52	1.00000	50.00	1.00000	49.72	1.03498	48.76	1.12233	50.00	1.00000
Muskegon	50.00	1.00000	49.81	1.02965	50.00	1.00000	49.32	1.02944	47.77	1.03648	50.00	1.00000
Muskegon Heights	---	---	48.75	1.00000	50.00	1.00000	48.37	1.00000	49.39	1.00000	50.00	1.00000
North Muskegon	---	---	50.23	1.00000	50.00	1.00000	---	---	47.19	1.04232	50.00	1.00000
Norton Shores	49.67	1.00000	48.75	1.03734	50.00	1.00000	49.15	1.00000	46.79	1.06022	50.00	1.00000
Roosevelt Park	---	---	49.51	1.00000	50.00	1.00000	49.47	1.00000	48.35	1.04015	50.00	1.00000
Whitehall	---	---	50.71	1.06883	50.00	1.00000	45.85	1.00000	47.07	1.05865	50.00	1.00000

ACT 165 OF THE MICHIGAN PUBLIC ACTS OF 1971 REQUIRES THAT WE PUBLISH TENTATIVE RECOMMENDED EQUALIZATION RATIOS AND MULTIPLIES ON OR BEFORE THE THIRD MONDAY IN FEBRUARY. THIS IN NO WAY LIMITS THE ASSESSOR IN HIS ASSESSMENT DUTES. THE TENTATIVE RECOMMENDED EQUALIZATION RATIO AND MULTIPLYING FIGURES SHALL NOT PREJUDICE THE EQUALIZATION PROCEDURES OF THE COUNTY BOARD OF COMMISSIONERS OR THE STATE TAX COMMISSION. ACT 114 OF THE PUBLIC ACTS OF 1979 REQUIRES SEPARATE EQUALIZATION OF EACH CLASS OF REAL PROPERTY.

PROPOSAL A IS A CONSTITUTIONAL CHANGE THAT LIMITS THE 1996 TAXABLE INCREASE TO THIS YEARS APPLICABLE INFLATION RATE OF 2.8% PLUS ANY NEW CONSTRUCTI DURING 1995.

PUBLISH: FEBRUARY 20, 1997

Muskegon County Equalization Department

COMPLIATION OF THE 1997 MARCH BOARD OF REVIEW PUBLIC HEARINGS MUSKEGON COUNTY

TOWNSHIPS

BLUE LAKE MARCH 10, 1997 (9AM-12PM) & (1PM-5PM), MARCH 11 (1PM-8PM) AT THE TOWNSHIP HALL, 1491 OWASIPPE RD, TWIN LAKE, MI 49457

CASNOVIA MARCH 10, 1997 (9AM-12PM) & (6PM-9PM), MARCH 11, (9AM-12PM) & (1PM-4PM) AT THE TOWNSHIP HALL, 245 S CANADA RD, CASNOVIA MI

CEDAR CREEK MARCH 10, 1997 (9AM-3:30PM), MARCH 11 (1:30PM-8PM) OR UNTIL ALL BEEN HEARD AT THE TOWNSHIP HALL, 6556 SWEETER RD, TWIN LAKE

DALTON MARCH 10, 1997 (9AM-3PM), MARCH 11 (3PM-9PM) AND ON AS MANY DAYS THEREAFTER AS MAY BE NECESSARY TO COMPLETE THEIR DUTIES AT THE TOWNSHIP HALL, 1616 E RILEY THOMPSON

EGELSTON MARCH 10, 1997 (9AM-12PM) & (1PM-5PM), MARCH 11 (9AM-12PM) & (1PM-5PM), MARCH 12 (2PM-5PM) & (6PM-9PM) AT THE TOWNSHIP HALL 5428 APPLE, MUSKEGON, MI 49442

FRUITLAND MARCH 10, 1997 (9AM-12PM) & (6PM-9PM), MARCH 11 (9AM-12PM) & (6PM-9PM), MARCH 12, 1997 (2PM-5PM) & (6PM-9PM) AT THE TOWNSHIP HALL, 4545 NESTROM RD, WHITEHALL, MI 49461

FRUITPORT MARCH 10, 1997 (9AM-12PM) & (1PM-5PM), MARCH 11 (9AM-12PM) & (1PM-5PM), MARCH 12 (1PM-5PM) & (6PM-9PM) AT THE TOWNSHIP HALL, 6543 AIRLINE RD., FRUITPORT, MI 49415

HOLTON MARCH 10, 1997 (9AM-12PM) & (1PM-4PM), MARCH 12 (2PM-8PM) AT THE TOWNSHIP HALL, 8776 MAIN ST, HOLTON, MI 49425

LAKETON MARCH 12, 1997 (1PM-7PM) BY APPOINTMENT & MARCH 13 (9AM-3PM) BY APPOINTMENT AT THE TOWNSHIP HALL, 2735 E GILES, MUSKEGON, MI

MONTAGUE MARCH 10, 1997 (9AM-12PM) & (1PM-4:30PM), MARCH 11 (2PM-5PM) & (6PM-9PM) AT THE TOWNSHIP HALL , 8915 WHITBECK RD, MONTAGUE, MI

MOORLAND MARCH 10, 1997 (9AM-11AM) & (1PM-4PM), MARCH 11 (1PM-4PM) & (6PM-9PM) AT THE TOWNSHIP HALL, 12416 E APPLE, RAVENNA

MUSKEGON MARCH 10, 1997 (9AM-12PM) & (1PM-4PM), MARCH 11 (1PM-4PM) & (6PM-9PM) THE BOR WILL BE HELD AT THE TOWNSHIP HALL, 1990 E APPLE AVE., MUSKEGON, MI

RAVENNA MARCH 11 (9AM-12PM) & (6PM-9PM), MARCH 12 (9AM-12PM) & (1PM-3PM) AT THE TOWNSHIP HALL, 12278 STAFFORD, RAVENNA, MI (PLEASE CALL FOR AN APPOINTMENT)

SULLIVAN MARCH 10, 1997 (9AM-3PM), MARCH 13 (3PM-6PM) AT THE TOWNSHIP HALL, 8138 HTS-RAVENNA RD, RAVENNA, MI

WHITEHALL MARCH 10, 1997 (9AM-12PM) & (1PM-5PM), MARCH 11 (9AM-12PM) & (1PM-5PM) AT THE TOWNSHIP HALL , 7644 DURHAM RD, WHITEHALL, MI

WHITE RIVER MARCH 10, 1997, (1PM-5PM) & (6PM-9PM), MARCH 12 (9AM-12PM).

Muskegon County Equalization Department

**COMPLIATION OF THE 1997 MARCH BOARD OF REVIEW PUBLIC HEARINGS
MUSKEGON COUNTY**

MARCH 15 (9AM-2PM) AT THE TOWNSHIP HALL , 7386 POST RD,
MONTAGUE, MI 49437

CITIES

MONTAGUE MARCH 10, 1997 (9AM-12PM) & (1PM-4PM), MARCH 11 (9AM-12PM) & (1PM-4PM), MARCH 12 (1PM-4PM) & (6PM-9PM) AT THE TOWNSHIP HALL , 8778 FERRY, MONTAGUE, MI 49437

MUSKEGON MARCH 10, 1997 (9AM-12PM) & (1PM-4PM), MARCH 11 (9AM-12PM) & (1PM-4PM), MARCH 12 (1PM-5PM) & (6PM-8PM), MARCH 13 & 14 (9AM-12PM) & (1PM-4PM), MARCH 17, 18, 19 (9AM-12PM) & (1PM-4PM) MARCH 20 (1PM-5PM) & (6PM-8PM), MARCH 21 (9AM-12PM) & (1PM-4PM) WE WILL BE SCHEDULING APPOINTMENTS BUT WILL BE TAKING WALK-INS AS WELL AT CITY HALL, 933 TERRACE, MUSKEGON, MI

MUSKEGON HTS. MARCH 10 & 11 (9AM-12PM) & (1PM-4PM) HEARINGS, MARCH 12 (3PM-9PM) BY APPOINTMENT, MARCH 13 (10AM) HEARING BY APPOINTMENT AT THE CITY HALL, 2724 PECK ST, MUSKEGON HTS

NORTH MUSKEGON MARCH 10 (12PM-6PM), MARCH 11 (12PM-6PM), MARCH 12 (12PM-6PM), MARCH 13 (12PM-6PM) AT CITY HALL, 1502 RUDDIMAN DR., NORTH MUSKEGON, MI 49445

NORTON SHORES MARCH 10 (9AM-12PM) & (2PM-5PM) & (7:30PM-9:30PM), MARCH 11 (9AM-12PM) & (2PM-5PM) , MARCH 12 (9AM-12PM) & (2PM-5PM) & (7:30PM-9:30PM) IN THE CONFERENCE ROOM, NORTON SHORES MUNICIPAL BUILDING, 4814 HENRY ST., MUSKEGON, MI 49441

ROOSEVELT PARK MARCH 10, 1997 (9AM-12PM) & (1PM-5PM), MARCH 11 (2PM-8PM) AT CITY HALL, 900 OAK RIDGE RD, MUSKEGON, MI 49441

WHITEHALL MARCH 10 (9AM-12PM) & (1PM-4PM), MARCH 11 (9AM-12PM) & (1PM-4PM) MARCH 12 (1PM-4PM) & (6PM-9PM) AT CITY HALL, 405 E COLBY STREET, WHITEHALL, MI 49461