

1998 Equalization Report

Muskegon County, Michigan



Prepared for: Muskegon County Board of Commissioners
Prepared by: Muskegon County Equalization Department
Clifford A. Turner, Director
Dennis W. Burns, Deputy Director
Date Adopted: April 28, 1998

TABLE OF CONTENTS

Letter of Transmittal.....	1
Acknowledgments.....	3
Preamble.....	3
Significant Factors and Events for 1998 Equalization.....	7
Auditing of Assessment Rolls.....	11
Recommendation.....	12
Muskegon County Assessing Officers.....	13
Equalization Department Staff.....	14

Appendix:

- ◆ (A-1) Recommended 1997 Equalized Values and 1996 Approved Equalized Values
- ◆ (A-2) Recommended 1997 Taxable Values and 1996 Approved Taxable Values
- ◆ (A-3) Statistical Summaries for All Local Units
- ◆ (A-4) Historical Equalized Values by Local Unit
- ◆ (A-5) Historical Equalized and Taxable Values for Muskegon County
- ◆ (A-6) Total Change in Equalized Value by Local Unit
- ◆ (A-7) Parcel Count by Class for All Property
- ◆ (A-8) Parcel Count by Class for All Exempt Property
- ◆ (A-9) Parcel Count by Class for Real Property
- ◆ (A-10) Parcel Count by Class for Personal Property
- ◆ (A-11) Equalized Value of All Agricultural Property
- ◆ (A-12) Equalized Value of All Commercial Property
- ◆ (A-13) Equalized Value of All Industrial Property
- ◆ (A-14) Equalized Value of All Residential Property
- ◆ (A-15) Equalized Value of All Developmental Property
- ◆ (A-16) Equalized Value of All Personal Property
- ◆ (A-17) Tentative State Equalized Value
- ◆ (A-18) Taxable Value of School Districts
- ◆ (A-19) Local Unit Map
- ◆ (A-20) 1998 Equalization Department Organizational Chart
- ◆ (A-21) Taxation of Exempt Properties - Act 189 / Act 147 Certificates
- ◆ (A-22) Commercial Forest Properties
- ◆ (A-23) Tabulation of 1997 Tentative Ratios and Factors
- ◆ (A-24) Time and Dates of March Board of Review Sessions
- ◆ (A-25) Top Ten Taxpayers – Muskegon County
- ◆ (A-26) New Construction and Additions for 1998

MUSKEGON COUNTY

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M I C H I G A N

EQUALIZATION DEPARTMENT

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Board of Commissioners
Muskegon County, Michigan

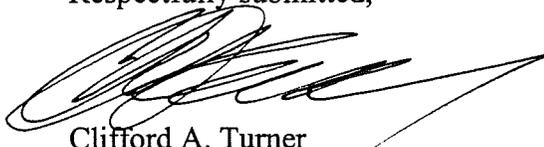
Honorable Commissioners:

The Muskegon County Equalization Department has prepared this report as authorized by the County Board of Commissioners. The report contains a narrative summary of the 1998 equalization process and a retrospective analysis of significant 1997 events effecting valuations. Additionally, the valuations of all classes of property for each unit of government are presented in tabular and graphical format, as well as all other taxing jurisdictions.

It is the result of a collaborative effort involving all 23 assessing jurisdictions in Muskegon County. The amounts reported by these jurisdictions have been examined and internally audited. The department has compiled amounts that 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.

All county equalized values are subject to review and revision by the Michigan State Tax Commission until the fourth Monday in May when the final order is issued. There has been no significant change in the property tax system this year. I would like to remind you that that the taxable value limitation applies only to general ad valorem property taxes, not to special assessments. This is the third 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. Additionally, I will mention that this is the first year of the exemption of leased residential drinking water conditioners.

Respectfully submitted,



Clifford A. Turner
Director

1998 Muskegon County Equalization Report

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 that 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 all of the cities, townships, and villages of Muskegon County for their prompt assistance in the assembling and reporting data for analysis. The successful completion of this report has been a 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 that 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. Also, 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 is 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.

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

1998 Muskegon County Equalization Report

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 (2.70% for 1998 taxable values). This limitation is referred to as "taxable value". The purpose of the limitation is reminiscent of the other Article 9 provisions. Specifically, to limit the overall level of property taxes. In the case of the taxable value limitation, this purpose is achieved by restricting the taxable limitation. This purpose is achieved by restricting the taxable growth of the property tax base. The rate of inflation utilized is the Consumer Price Index (i.e. CPI) which is also known as the "Retail Price Index" or "cost-of living index." Nationally, it is the most common measure of inflation. The base year for this index is 1982 so changes in prices can be calculated on a relative basis. This index is based on the prices of about 2,000 commonly used goods and services.

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.*"

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*

1998 Muskegon County Equalization Report

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 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,*

1998 Muskegon County Equalization Report

*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 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.*

1998 Muskegon County Equalization Report

*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 Influences effecting the 1998 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. More new businesses were created in the State of Michigan in 1997 (Muskegon Chronicle, January 5, 1997) than any other state in the nation. As the 12th largest county in the state, Muskegon ranked 9th in new business growth.

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 4.5 percent, well below the 5 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 1997 by an estimated 1,000 persons, or .7%. The population estimate for the county at the end of 1997 was 165,882, 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. 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 in price-level. The Muskegon County Association of Realtors figures show that the average sales price of a home in the county last year was \$81,502 up from \$77,301 in 1996 and \$73,969 in 1995. The average in 1997 was almost \$33,836 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, 1,666 sold in 1996, and 1,597 in 1997. In addition, the number of homes listed by association members has risen from 2,293 in 1988 to 2,734 in 1997.

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

1998 Muskegon County Equalization Report

homes built in the county. But in 1994, 678 were built and in 1995, 752 went up. For 1996, a county record 1,064 new homes were constructed and 849 in 1997. Dollar volume was at 85.4 million for 1997 and 94.4 million for 1996. Table 'A' enumerates these statistics.

Table 'A'

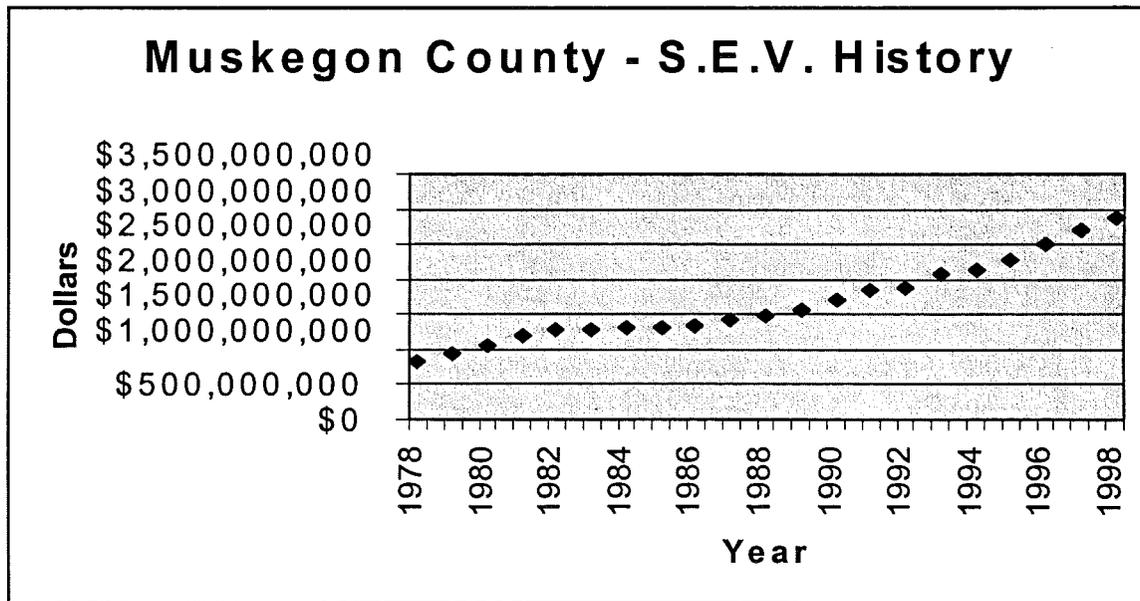
Muskegon County - Real Estate Activity Statistics

	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>
1997	2,734	1,597	\$81,502	849
1996	2,367	1,486	\$77,301	1,064
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 Association of Realtors

Figure 1 illustrates the historical growth of state equalized value.

Figure 1



Source: Muskegon County Equalization Reports

1998 Muskegon County Equalization Report

Muskegon County increased in state equalized value approximately 6.9% and the taxable value increased approximately 4.6%, as compared to 7.9% and 6.1% respectively for last year.

Specifically, the two northern tiers of townships had varying growth rates of total state equalized value. Blue Lake increased 16%, Cedar Creek increased 17%, Dalton increased 10%, Fruitland increased 13%, Holton increased 9%, Montague increased 5%, Whitehall increased 15%, and White River increased 8%. The increases are due to primarily price-level changes and new construction predominately in the residential sector.

The new subdivision of Owasippe Trail has had impact on Blue Lake Township's residential class. Likewise, the new subdivisions of Snyder's Scenic Hills and Snyder's Scenic Hills North, as well as the continued expansion of Michigan Adventure Amusement Park were significant growth factors in Fruitland Township. The business development near the Whitehall-Colby road corridor in Whitehall Township, including the expansion of the White Lake Centre (e.g. sites for Hot-N-Now, Taco Bell, Arby's, Grand Video, etc.) and business development along Holton Road in Dalton Township, as well as the expansion of Michigan Adventure Amusement Park into 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.

The eastern range of Townships also had varying growth rates of total state equalized value. Casnovia increased 11%, Moorland increased 9%, Ravenna increased 10%, and Sullivan increased 17%. Similarly in the northern townships, the increases are due to primarily price-level changes and new construction predominately in the residential sector.

The southern tier and centrally located townships had some similarity in growth rates of total state equalized value. Egelston increased 9%, Fruitport Township increased 10%, Laketon increased 5%, and Muskegon increased 2%. The increases are due to price-level changes and new construction in all classes of property including the Diftwood Condominium project and a \$5 million expansion project at Michigan Adventure Amusement Park in Fruitland Township. The Beechwood Shores Condominium project is new for Laketon Township. The new subdivisions of Cardinal Meadows No. 3, Tanglewood Estates, River Oak Estates, Shamrock Hills, Sunny Fields, and Scott Acres enhanced Muskegon Township's growth. The new Belle Oaks Park No. 2 Subdivision enhanced Egelston Township's growth.

Increased business activity along Apple Avenue had substantial impact on both the commercial classes in Egelston and Muskegon Townships. Substantial economic growth along the Holton Road corridor is increasing commercial values in both Muskegon and Dalton Townships.

In regards to industrial activity, AgrEvo, formerly known as Noram Chemical, is completing a \$34 million dollar expansion and General Dynamic continues to increase its operations by investing more than \$21million in Muskegon Township. Similarly, Muskegon Machined Products is building a \$1.4 million facility and a large general warehousing facility has been built on Wolf Lake Road in Egelston Township, as well as expirations of Industrial Facility

1998 Muskegon County Equalization Report

Tax exemptions for Sun Chemical and Eagle Alloy have had influence on the industrial class.

The continued growth of the Westshore Plaza, the \$1.5 million renovation of the Lakeshore Sports Centre, and the rebuilding of Lappo Lumber (now Wickes Lumber Co.) has had significant impact on the commercial class of Fruitport Township, as well as the closing of the Muskegon Race Course (i.e. MRC).

The City of Muskegon grew 2%. The increase is due to primarily price-level changes and new construction predominately in the residential sector including expansion of the Harbour Towne condominium complex and the new Bluffton Bay subdivision and the \$6.5 million Nelson Place senior center. Brunswick wood operations have ceased and Knoll Group has appealed the assessed value of its Western Avenue facility. The Sealed Power Division of Muskegon-based SPX Corp. was sold to the Dana Corp. and has increased the utilization of those facilities. Similarly, Neway Anchorlock has commenced an \$8 million expansion project that includes the acquisition of an additional facility. Beckstrom Mold Technologies constructed a new facility at Access Highway and Getty Street. Offsetting, the "Carpenter's" warehouse on Western Ave. was donated to the Boy Scouts of America and subsequently, has been exempted. It burned and was demolished in 1998.

On the retail side, development continued with the third phase of the Sherman Centre, which includes a new "Fazoli's" fast food restaurant and a pet supply store. The Lakeside Central Business District strength is fueled by the success of the Great Lakes Marina. Athletic Lady has located in the Muskegon Mall, but Comerica continues to downsize its facility. The Waterfront Center development was reduced in value because of prolonged high vacancy levels. Also, Although Rite-Aid Drugs closed stores at 389 and 1367 Apple Avenue, a new "super" store was constructed at the corner of Getty Street and Apple Avenue.

Personal property values in the industrial class experienced significant losses in value due to a revaluation of S.D. Warren assets. This change offset many real property tax base increases.

The City of Muskegon Heights grew 5% in total state equalized value. Development in Woodcliffe Subdivision has had impact on the residential class. In the commercial class, renovations to the Value Inn and the Days Inn have made significant contribution. In contrast, increased vacancies in the Central Business District and along the Glade Street corridor has affected the commercial tax base, as well as the destruction of the Airline and Diamond Discount Motels by fire. The commencement of a \$1.4 million expansion project by Sealed Power highlights industrial activity.

The City of Norton Shores grew 8% in total state equalized value. The increases are due to price-level changes and new construction in all classes of property. The new subdivisions of Evergreen Estates, Forest Hills No. 8, and Mona Hills Estates contributed to residential growth. Industrial and commercial development continues along the US-31 corridor and in the second phase of the Norton Industrial Center, which includes such new businesses as Wolverine Power Division of Barnett-Clark Inc. The massive Robert D. Grooters Development Co. project is completing its third phase that includes the relocation of Bennett Pump. A new "Pic-N-Pac" convenience store was constructed. In contrast, the Lakeshore

1998 Muskegon County Equalization Report

Market Place continues to be plagued by some vacancy with the departure of Witmark Stores. Pleasure Island Water Theme Park has ceased operations and the closing of the Seminole Road Rite-Aid store have resulted in some decreased value.

The City of Montague grew 8%. The increase is due to price-level changes and new construction in all classes of property, as well as a small new apartment building. North Labs manufacturing plant in the City of Montague is completing a plant expansion, which has nearly doubled the size of the City of Montague Industrial Park. Additionally, continued growth at the Ellenwood Landing dockominium and condominium development contributed significantly to increased value.

The City of North Muskegon grew 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, as well as the commencement of construction of the new Rite-Aid Center. In contrast, the closing of the old Rite-Aid Whitehall Road store and the exemption of the former "Eberhard" store due to acquisition for religious purposes decreased equalized values.

The City of Roosevelt Park grew 8%. The increase is due to price-level changes and new construction in the residential class of property, as well as the commencement of the Muskegon Crossing Shopping Center, the new Nexus Real Estate Office, and renovations at the Best Western Park Plaza. Industrial activity included a \$500,000 expansion of the GMI manufacturing facility.

Also, the City of Whitehall grew 6%. This increase is due to price-level changes and new construction in the residential and industrial classes of property. The \$22.8 million expansion project at the Howmet Corporation commenced this year, which was a major factor. Commercial influences include the closing of Dancer's. The store is to be reopened as Glik's.

Auditing and Compliance of Assessment Rolls

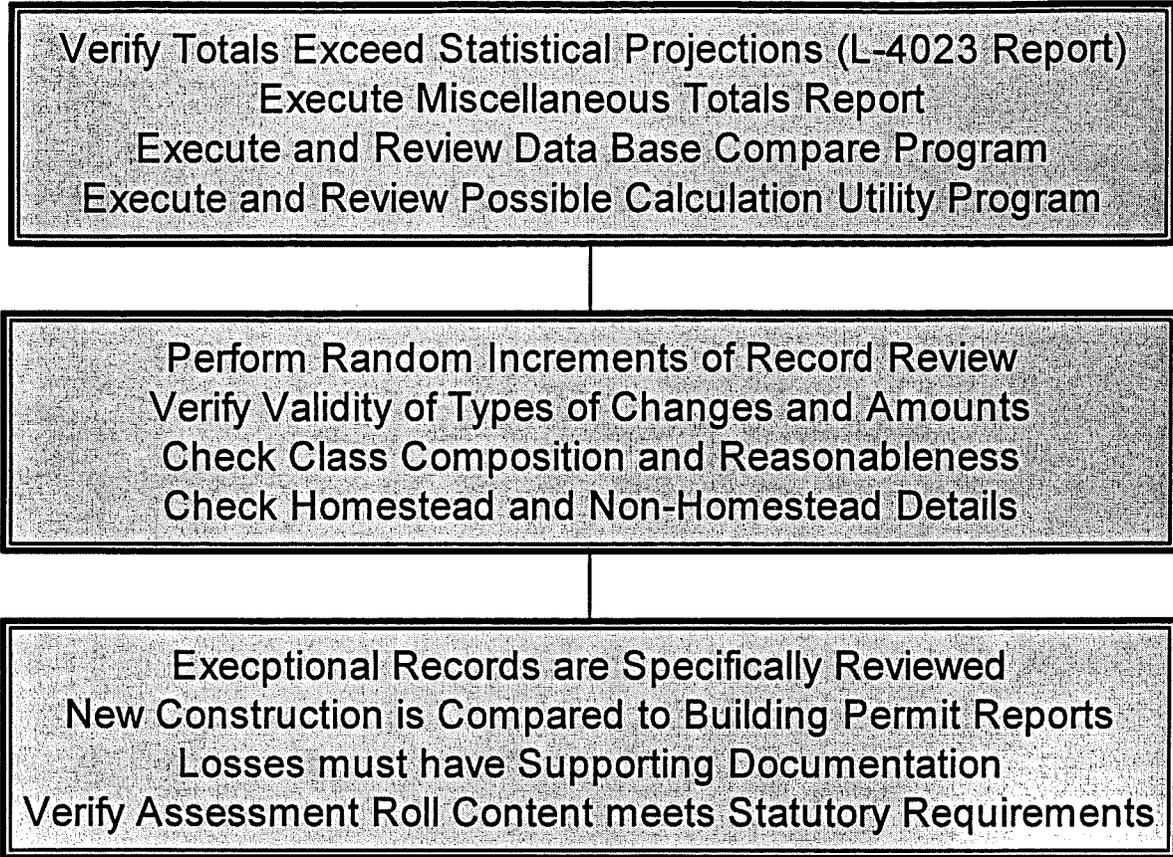
In previous years, the auditing and compliance review of assessment rolls was done manually utilizing calculators and visual observations. Today, the process uses computer models for projections and electronic data processing for tax base segmentation analysis.

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.

Figure 2 illustrates an overview of the three primary phases.

1998 Muskegon County Equalization Report

Figure 2



Recommendations

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.

1998 Muskegon County Equalization Report

Table B

ASSESSING OFFICERS

COUNTY OF MUSKEGON

AS OF APRIL 28, 1998

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
III	Ravenna Township	Marla Rasch	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

1998 Muskegon County Equalization Report

Table C

MUSKEGON COUNTY EQUALIZATION DEPARTMENT STAFF

NAME AND POSITION	STATE CERTIFICATION	NAME AND POSITION	STATE CERTIFICATION
Clifford Turner, Director	IV	Melissa Beatty Appraiser	II
Dennis Burns, Deputy Director	III	Vacant, Geographic Technician	
Susan Bowen, Senior Appraiser	III	Jill Cunnigham, Departmental Clerk	I
Maria Hartness, Senior Appraiser	III	Annette Messenger, Clerk II	
Jerry Groeneveld, Senior Appraiser	III	Heather Singleton, Clerk II	I
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 EQUALIZED VALUES

TOWNSHIPS	1997 EQUALIZED VALUE			1998 EQUALIZED VALUE			TOTAL	% CHANGE
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL		
Blue Lake	\$28,178,550	\$1,047,596	\$29,226,146	\$32,572,450	\$1,201,038	\$33,773,488	15.56%	
Casnovia	\$37,430,653	\$2,359,188	\$39,789,841	\$41,683,750	\$2,410,252	\$44,094,002	10.82%	
Cedar Creek	\$33,900,050	\$1,217,350	\$35,117,400	\$39,542,500	\$1,426,000	\$40,968,500	16.66%	
Dalton	\$97,244,875	\$5,289,000	\$102,533,875	\$106,836,250	\$5,754,599	\$112,590,849	9.81%	
Egelston	\$87,388,600	\$13,319,300	\$100,707,900	\$95,950,000	\$13,700,000	\$109,650,000	8.88%	
Fruitland	\$125,809,500	\$5,383,700	\$131,193,200	\$142,018,300	\$5,782,700	\$147,801,000	12.66%	
Fruitport	\$198,866,600	\$12,614,450	\$211,481,050	\$219,394,389	\$12,582,700	\$231,977,089	9.69%	
Holton	\$27,219,250	\$1,797,359	\$29,016,609	\$29,879,750	\$1,761,322	\$31,641,072	9.04%	
Laketon	\$122,871,800	\$3,208,800	\$126,080,600	\$129,560,000	\$2,928,800	\$132,488,800	5.08%	
Montague	\$27,682,500	\$2,629,182	\$30,311,682	\$28,909,600	\$2,947,000	\$31,856,600	5.10%	
Moorland	\$17,193,750	\$1,101,200	\$18,294,950	\$18,726,050	\$1,297,000	\$20,023,050	9.45%	
Muskegon	\$226,839,537	\$20,780,970	\$247,620,507	\$229,529,302	\$20,243,770	\$249,773,072	0.87%	
Ravenna	\$42,897,450	\$2,649,220	\$45,546,670	\$46,960,460	\$3,015,000	\$49,975,460	9.72%	
Sullivan	\$33,104,850	\$1,665,600	\$34,770,450	\$38,905,678	\$1,609,800	\$40,515,478	16.52%	
Whitehall	\$28,108,800	\$2,851,100	\$30,959,900	\$32,477,800	\$3,038,400	\$35,516,200	14.72%	
White River	\$52,658,200	\$1,309,240	\$53,967,440	\$57,130,500	\$1,262,300	\$58,392,800	8.20%	
TOWNSHIP TOTALS	\$1,187,394,965	\$79,223,253	\$1,266,618,219	\$1,290,076,779	\$80,980,881	\$1,371,057,660	8.21%	
CITIES								
Montague	\$40,326,700	\$5,385,400	\$45,712,100	\$43,601,400	\$5,986,500	\$49,587,900	8.48%	
Muskegon	\$419,840,100	\$114,331,800	\$534,171,900	\$441,866,600	\$100,998,000	\$542,864,600	1.63%	
Muskegon Heights	\$77,531,500	\$22,523,000	\$100,054,500	\$82,091,900	\$23,412,100	\$105,504,000	5.45%	
North Muskegon	\$89,792,500	\$4,548,300	\$94,340,800	\$97,927,700	\$4,673,000	\$102,600,700	8.76%	
Norton Shores	\$453,156,400	\$43,894,000	\$497,050,400	\$496,935,500	\$42,182,300	\$539,117,800	8.46%	
Roosevelt Park	\$67,092,400	\$8,196,200	\$75,288,600	\$72,929,400	\$8,073,600	\$81,003,000	7.59%	
Whitehall	\$52,496,600	\$27,850,500	\$80,347,100	\$54,146,600	\$30,907,000	\$85,053,600	5.86%	
CITY TOTALS	\$1,209,238,200	\$226,728,200	\$1,435,966,400	\$1,289,499,100	\$216,232,500	\$1,505,731,600	5.21%	
COUNTY TOTAL	\$2,387,631,165	\$305,952,455	\$2,693,583,620	\$2,579,575,879	\$297,193,181	\$2,876,769,060	6.80%	

**MUSKEGON COUNTY TAXABLE VALUE
CHANGE
1997 TO 1998**

<u>UNIT</u>	<u>1997 C.T.V.</u>	<u>PERCENT INCREASE</u>	<u>1998 C.T.V.</u>
Blue Lake	\$25,773,728	15.82%	\$29,851,773
Casnovia	\$35,565,262	6.79%	\$37,978,639
Cedar Creek	\$32,367,331	8.97%	\$35,272,023
Dalton	\$96,814,305	8.38%	\$104,929,945
Egelston	\$90,814,782	6.32%	\$96,554,071
Fruitland	\$118,799,690	7.88%	\$128,158,568
Fruitport	\$193,591,171	5.75%	\$204,718,214
Holton	\$26,329,456	7.06%	\$28,187,947
Laketon	\$117,564,527	4.94%	\$123,373,862
Montague	\$27,385,871	6.68%	\$29,215,835
Moorland	\$17,988,856	6.32%	\$19,125,511
Muskegon	\$207,877,623	4.69%	\$217,625,450
Ravenna	\$40,740,016	6.13%	\$43,238,449
Sullivan	\$31,746,366	8.85%	\$34,557,183
Whitehall	\$29,493,236	8.66%	\$32,047,876
White River	\$42,774,067	3.66%	\$44,341,050
<u>CITIES</u>			
Montague	\$41,118,004	7.45%	\$44,182,299
Muskegon	\$524,662,835	-0.57%	\$521,653,700
Muskegon Heights	\$99,871,853	3.36%	\$103,232,265
North Muskegon	\$91,064,189	5.07%	\$95,685,623
Norton Shores	\$479,095,094	5.45%	\$505,195,124
Roosevelt Park	\$73,967,602	5.01%	\$77,670,923
Whitehall	\$78,061,464	5.83%	\$82,612,001
COUNTY TOTALS	\$2,523,467,328	4.59%	\$2,639,408,331

MUSKEGON COUNTY EQUALIZATION
 SUMMARY OF: BLUE LAKE TOWNSHIP

1998

	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									
COMMERCIAL	8	\$458,200	49.55	\$924,770	\$458,200	1.00000	0.02%	\$434,021	46.93
INDUSTRIAL									
RESIDENTIAL	1,580	\$32,114,250	49.70	\$64,619,357	\$32,114,250	1.00000	1.12%	\$28,216,714	43.67
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,588	32,572,450	49.70	65,544,127	32,572,450	1.00000	1.13%	28,650,735	43.71
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	25	\$66,927	50.00	\$133,854	\$66,927	1.00000	0.00%	\$66,927	50.00
INDUSTRIAL									
RESIDENTIAL	1	\$6,838	49.70	\$13,759	\$6,838	1.00000	0.00%	\$6,838	49.70
UTILITY	4	\$1,127,273	50.00	\$2,254,546	\$1,127,273	1.00000	0.04%	\$1,127,273	50.00
TOTAL PERSONAL	30	1,201,038	50.00	2,402,159	1,201,038	1.00000	0.04%	1,201,038	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,765	33,773,488	49.71	67,946,286	33,773,488		1.17%	29,851,773	43.93

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: CASNOVIA TOWNSHIP

1998

	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	361	\$14,313,900	49.50	\$28,918,966	\$14,313,900	1.00000	0.50%	\$12,633,933	43.69
COMMERCIAL	26	\$893,700	49.56	\$1,803,365	\$893,700	1.00000	0.03%	\$786,229	43.60
INDUSTRIAL	18	\$974,300	49.81	\$1,956,007	\$974,300	1.00000	0.03%	\$841,994	43.05
RESIDENTIAL	825	\$25,501,850	49.28	\$51,752,061	\$25,501,850	1.00000	0.89%	\$21,306,231	41.17
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,230	41,683,750	49.37	84,430,399	41,683,750	1.00000	1.45%	35,568,387	42.13
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	37	\$517,946	50.00	\$1,035,892	\$517,946	1.00000	0.02%	\$517,946	50.00
INDUSTRIAL	4	\$139,898	50.00	\$279,796	\$139,898	1.00000	0.00%	\$139,898	50.00
RESIDENTIAL	1	\$6,700	45.83	\$14,619	\$6,700	1.00341	0.00%	\$6,700	45.83
UTILITY	9	\$1,745,708	50.00	\$3,491,416	\$1,745,708	1.00000	0.06%	\$1,745,708	50.00
TOTAL PERSONAL	51	2,410,252	49.99	4,821,723	2,410,252	1.00000	0.08%	2,410,252	49.99
EXEMPT PROPERTY									
GRAND TOTAL	1,320	44,094,002	49.40	89,252,122	44,094,002		1.53%	37,978,639	42.55

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: VILLAGE OF CASNOVIA**

1998

	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	\$134,800	49.50	\$272,323	\$134,800	1.00000	0.00%	\$117,731	43.23
COMMERCIAL	10	\$204,600	49.56	\$412,833	\$204,600	1.00000	0.01%	\$187,359	45.38
INDUSTRIAL	4	\$191,700	49.81	\$384,862	\$191,700	1.00000	0.01%	\$111,886	29.07
RESIDENTIAL	58	\$1,755,600	49.28	\$3,562,500	\$1,755,600	1.00000	0.06%	\$1,497,074	42.02
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	78	2,286,700	49.28	4,632,519	2,286,700	1.00000	0.08%	1,914,050	41.32
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	10	\$69,915	50.00	\$139,830	\$69,915	1.00000	0.00%	\$69,915	50.00
INDUSTRIAL	2	\$48,937	50.00	\$97,874	\$48,937	1.00000	0.00%	\$48,937	50.00
RESIDENTIAL									
UTILITY	2	\$57,700	50.00	\$115,400	\$57,700	1.00000	0.00%	\$57,700	50.00
TOTAL PERSONAL	14	176,552	50.00	353,104	176,552	1.00000	0.01%	176,552	50.00
EXEMPT PROPERTY									
GRAND TOTAL	96	2,463,252	50.00	4,985,623	2,463,252		0.09%	2,090,602	41.93

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
 SUMMARY OF: CEDAR CREEK TOWNSHIP

1998

	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	\$2,083,200	49.59	\$4,201,087	\$2,083,200	1.00000	0.07%	\$1,938,047	46.13
COMMERCIAL	21	\$2,532,600	49.86	\$5,079,034	\$2,532,600	1.00000	0.09%	\$1,804,202	35.52
INDUSTRIAL									
RESIDENTIAL	1,445	\$34,926,700	49.76	\$70,188,144	\$34,926,700	1.00000	1.21%	\$30,103,774	42.89
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,526	39,542,500	49.76	79,468,265	39,542,500	1.00000	1.37%	33,846,023	42.59
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	15	\$266,400	50.00	\$532,800	\$266,400	1.00000	0.01%	\$266,400	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	6	\$1,159,000	50.00	\$2,319,200	\$1,159,600	1.00000	0.04%	\$1,159,600	50.00
TOTAL PERSONAL	21	1,425,400	50.00	2,852,000	1,426,000	1.00000	0.05%	1,426,000	50.00
EXEMPT PROPERTY	59								
GRAND TOTAL	1,606	40,967,900	49.77	82,320,265	40,968,500	1.00000	1.42%	35,272,023	42.85

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: DALTON TOWNSHIP

1998

	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									
COMMERCIAL	122	\$6,633,800	49.98	\$13,272,026	\$6,633,800	1.00000	0.23%	\$5,810,550	43.78
INDUSTRIAL	25	\$822,300	49.38	\$1,665,132	\$822,300	1.00000	0.03%	\$689,140	41.39
RESIDENTIAL	4,667	\$99,380,150	49.67	\$200,085,829	\$99,380,150	1.00000	3.45%	\$92,675,656	46.32
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	4,814	106,836,250	49.69	215,022,987	106,836,250	1.00000	3.71%	99,175,346	46.12
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	107	\$1,388,799	50.00	\$2,777,598	\$1,388,799	1.00000	0.05%	\$1,388,799	50.00
INDUSTRIAL	14	\$507,200	50.00	\$1,014,400	\$507,200	1.00000	0.02%	\$507,200	50.00
RESIDENTIAL									
UTILITY	9	\$3,858,600	50.00	\$7,717,200	\$3,858,600	1.00000	0.13%	\$3,858,600	50.00
TOTAL PERSONAL	130	5,754,599	50.00	11,509,198	5,754,599	1.00000	0.20%	5,754,599	50.00
EXEMPT PROPERTY									
GRAND TOTAL	5,575	112,590,849	49.70	226,532,185	112,590,849		3.91%	104,929,945	46.32

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

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

1998

	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									
COMMERCIAL	5	\$106,200	49.98	\$212,485	\$106,200	1.00000	0.00%	\$80,183	37.74
INDUSTRIAL	2	\$300	49.38	\$608	\$300	1.00000	0.00%	\$300	49.38
RESIDENTIAL	923	\$7,706,350	49.67	\$15,515,100	\$7,706,350	1.00000	0.27%	\$7,234,146	46.63
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	930	7,812,850	49.67	15,728,192	7,812,850	1.00000	0.27%	7,314,629	46.51
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	3	\$37,800	50.00	\$75,600	\$37,800	1.00000	0.00%	\$37,800	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$299,500	50.00	\$599,000	\$299,500	1.00000	0.01%	\$299,500	50.00
TOTAL PERSONAL	5	337,300	50.00	674,600	337,300	1.00000	0.01%	337,300	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,095	8,150,150	49.69	16,402,792	8,150,150		0.28%	7,651,929	46.65

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: EGELSTON TOWNSHIP**

1998

	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	0.02%	\$579,530	42.21
COMMERCIAL	140	\$10,501,700	49.98	\$21,011,805	\$10,501,700	1.00000	0.37%	\$10,079,114	47.97
INDUSTRIAL	73	\$6,584,800	49.86	\$13,206,025	\$6,584,800	1.00000	0.23%	\$5,800,802	43.93
RESIDENTIAL	3,157	\$78,177,000	49.96	\$156,485,719	\$78,177,000	1.00000	2.72%	\$66,409,100	42.44
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	3,383	95,950,000	49.95	192,076,549	95,950,000	1.00000	3.34%	82,868,546	43.14
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	154	\$1,179,200	50.00	\$2,358,400	\$1,179,200	1.00000	0.04%	\$1,179,200	50.00
INDUSTRIAL	12	\$7,795,500	50.00	\$15,591,000	\$7,795,500	1.00000	0.27%	\$7,795,500	50.00
RESIDENTIAL	45	\$119,100	45.94	\$259,251	\$119,100	1.08838	0.00%	\$104,625	40.36
UTILITY	5	\$4,606,200	50.00	\$9,212,400	\$4,606,200	1.00000	0.16%	\$4,606,200	50.00
TOTAL PERSONAL	216	13,700,000	49.96	27,421,051	13,700,000	1.00000	0.48%	13,685,525	49.91
EXEMPT PROPERTY									
GRAND TOTAL	3,713	109,650,000	49.95	219,497,600	109,650,000		3.81%	96,554,071	43.99

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: FRUITLAND TOWNSHIP

1998

	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	53	\$3,566,400	49.85	\$7,154,213	\$3,566,400	1.00000	0.12%	\$3,156,961	44.13
COMMERCIAL	34	\$4,630,900	49.73	\$9,312,024	\$4,630,900	1.00000	0.16%	\$4,251,715	45.66
INDUSTRIAL									
RESIDENTIAL	3,117	\$133,821,000	49.47	\$270,511,756	\$133,821,000	1.00000	4.65%	\$114,967,192	42.50
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	3,204	\$142,018,300	49.49	\$286,977,993	\$142,018,300	1.00000	4.94%	\$122,375,868	42.64
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	44	\$2,920,800	50.00	\$5,841,600	\$2,920,800	1.00000	0.10%	\$2,920,800	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	5	\$2,861,900	50.00	\$5,723,800	\$2,861,900	1.00000	0.10%	\$2,861,900	50.00
TOTAL PERSONAL	49	\$5,782,700	50.00	\$11,565,400	\$5,782,700	1.00000	0.20%	\$5,782,700	50.00
EXEMPT PROPERTY									
GRAND TOTAL	3,380	147,801,000	49.51	298,543,393	147,801,000		5.14%	128,158,568	42.93

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: FRUITPORT TOWNSHIP**

1998

	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	71	\$4,235,400	49.50	\$8,556,934	\$4,235,400	1.00000	0.15%	\$1,863,913	21.78
COMMERCIAL	197	\$26,462,300	49.86	\$53,076,541	\$26,462,300	1.00000	0.92%	\$25,407,559	47.87
INDUSTRIAL	26	\$1,922,200	49.54	\$3,880,338	\$1,922,200	1.00000	0.07%	\$1,865,370	48.07
RESIDENTIAL	4,854	\$186,774,489	49.84	\$374,730,974	\$186,774,489	1.00000	6.49%	\$162,998,672	43.50
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	5,148	219,394,389	49.83	440,244,787	219,394,389	1.00000	7.63%	192,135,514	43.64
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	344	\$6,212,800	50.00	\$12,425,600	\$6,212,800	1.00000	0.22%	\$6,212,800	50.00
INDUSTRIAL	8	\$352,000	50.00	\$704,000	\$352,000	1.00000	0.01%	\$352,000	
RESIDENTIAL									
UTILITY	10	\$6,017,900	50.00	\$12,035,800	\$6,017,900	1.00000	0.21%	\$6,017,900	50.00
TOTAL PERSONAL	362	\$12,582,700	50.00	\$25,165,400	\$12,582,700	1.00000	0.44%	\$12,582,700	50.00
EXEMPT PROPERTY	96								
GRAND TOTAL	5,606	231,977,089	49.84	465,410,187	231,977,089		8.06%	204,718,214	43.99

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: VILLAGE OF FRUITPORT

1998

	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									
COMMERCIAL	47	\$2,089,900	49.86	\$4,191,536	\$2,089,900	1.00000	0.07%	\$2,003,171	47.79
INDUSTRIAL	3	\$198,100	49.54	\$399,879	\$198,100	1.00000	0.01%	\$195,437	48.87
RESIDENTIAL	473	\$17,781,300	49.84	\$35,676,766	\$17,781,300	1.00000	0.62%	\$15,889,298	44.54
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	523	20,069,300	49.84	40,268,181	20,069,300	1.00000	0.70%	18,087,906	44.92
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	72	\$359,700	50.00	\$719,400	\$359,700	1.00000	0.01%	\$359,700	50.00
INDUSTRIAL	4	\$188,200	50.00	\$376,400	\$188,200	1.00000	0.01%	\$188,200	50.00
RESIDENTIAL									
UTILITY	3	\$557,000	50.00	\$1,114,000	\$557,000	1.00000	0.02%	\$557,000	50.00
TOTAL PERSONAL	79	1,104,900	50.00	2,209,800	1,104,900	1.00000	0.04%	1,104,900	50.00
EXEMPT PROPERTY									
GRAND TOTAL	602	21,174,200	49.85	42,477,981	21,174,200		0.74%	19,192,806	45.18

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: HOLTON TOWNSHIP

1998

	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	\$5,093,350	49.79	\$10,229,596	\$5,093,350	1.00000	0.18%	\$4,652,367	45.48
COMMERCIAL	45	\$1,368,850	49.91	\$2,742,560	\$1,368,850	1.00000	0.05%	\$1,285,921	46.89
INDUSTRIAL									
RESIDENTIAL	1,241	\$23,417,550	49.94	\$46,891,162	\$23,417,550	1.00000	0.81%	\$20,488,337	43.69
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,460	29,879,750	49.91	59,563,318	29,879,750	1.00000	1.04%	26,426,625	44.14
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	55	\$365,854	50.00	\$731,708	\$365,854	1.00000	0.01%	\$365,854	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	4	\$1,395,468	50.00	\$2,790,936	\$1,395,468	1.00000	0.05%	\$1,395,468	50.00
TOTAL PERSONAL	59	1,761,322	50.00	3,522,644	1,761,322	1.00000	0.06%	1,761,322	50.00
EXEMPT PROPERTY	26								
GRAND TOTAL	1,545	31,641,072	49.92	63,385,962	31,641,072		1.10%	28,187,947	44.47

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: LAKETON TOWNSHIP

1998

	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%	\$18,450	23.06
COMMERCIAL	36	\$3,177,300	49.40	\$6,431,485	\$3,177,300	1.00000	0.11%	\$2,897,989	45.06
INDUSTRIAL									
RESIDENTIAL	3,271	\$126,342,700	49.29	\$256,308,263	\$126,342,700	1.00000	4.39%	\$117,528,623	45.85
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	3,308	129,560,000	49.30	262,819,748	129,560,000	1.00000	4.50%	120,445,062	45.83
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	46	\$620,000	50.00	\$1,240,000	\$620,000	1.00000	0.02%	\$620,000	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$2,308,800	50.00	\$4,617,600	\$2,308,800	1.00000	0.08%	\$2,308,800	50.00
TOTAL PERSONAL	48	2,928,800	50.00	5,857,600	2,928,800	1.00000	0.10%	2,928,800	50.00
EXEMPT PROPERTY	59								
GRAND TOTAL	3,415	132,488,800	49.31	268,677,348	132,488,800		4.61%	123,373,862	45.92

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: MONTAGUE TOWNSHIP

1998

	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	\$3,282,600	49.56	\$6,623,781	\$3,282,600	1.00000	0.11%	\$3,041,190	45.91
COMMERCIAL	50	\$1,998,200	49.82	\$4,010,766	\$1,998,200	1.00000	0.07%	\$1,742,269	43.44
INDUSTRIAL	13	\$486,500	49.63	\$980,198	\$486,500	1.00000	0.02%	\$331,721	33.84
RESIDENTIAL	908	\$23,142,300	49.69	\$46,577,380	\$23,142,300	1.00000	0.80%	\$21,153,655	45.42
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,096	28,909,600	49.68	58,192,125	28,909,600	1.00000	1.00%	26,268,835	45.14
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	47	\$431,200	50.00	\$862,400	\$431,200	1.00000	0.01%	\$431,200	50.00
INDUSTRIAL	5	\$1,055,300	50.00	\$2,110,600	\$1,055,300	1.00000	0.04%	\$1,055,300	50.00
RESIDENTIAL									
UTILITY	3	\$1,460,500	50.00	\$2,921,000	\$1,460,500	1.00000	0.05%	\$1,460,500	50.00
TOTAL PERSONAL	55	2,947,000	50.00	5,894,000	2,947,000	1.00000	0.10%	2,947,000	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,190	31,856,600	49.71	64,086,125	31,856,600		1.11%	29,215,835	45.59

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
 SUMMARY OF: MOORLAND TOWNSHIP

1998

	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	149	\$4,868,350	49.24	\$9,886,914	\$4,868,350	1.00000	0.17%	\$4,457,472	45.08
COMMERCIAL	10	\$429,700	49.59	\$866,570	\$429,700	1.00000	0.01%	\$425,552	49.11
INDUSTRIAL	15	\$376,600	49.50	\$760,840	\$376,600	1.00000	0.01%	\$342,371	45.00
RESIDENTIAL	583	\$13,051,400	49.64	\$26,292,144	\$13,051,400	1.00000	0.45%	\$12,603,116	47.93
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	757	18,726,050	49.53	37,806,468	18,726,050	1.00000	0.65%	17,828,511	47.16
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	15	\$72,700	50.00	\$145,400	\$72,700	1.00000	0.00%	\$72,700	50.00
INDUSTRIAL	2	\$169,200	50.00	\$338,400	\$169,200	1.00000	0.01%	\$169,200	50.00
RESIDENTIAL									
UTILITY	5	\$1,055,100	50.00	\$2,110,200	\$1,055,100	1.00000	0.04%	\$1,055,100	50.00
TOTAL PERSONAL	22	1,297,000	50.00	2,594,000	1,297,000	1.00000	0.05%	1,297,000	50.00
EXEMPT PROPERTY	34								
GRAND TOTAL	813	20,023,050	49.56	40,400,468	20,023,050		0.70%	19,125,511	47.34

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: MUSKEGON TOWNSHIP**

1998

	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	15	\$291,200	49.99	\$582,503	\$291,200	1.00000	0.01%	\$202,311	34.73
COMMERCIAL	317	\$46,966,000	49.16	\$95,529,300	\$46,966,000	1.00000	1.63%	\$40,433,753	42.33
INDUSTRIAL	115	\$10,672,500	49.51	\$21,555,173	\$10,672,500	1.00000	0.37%	\$10,427,678	48.38
RESIDENTIAL	5,967	\$171,599,602	49.64	\$345,688,158	\$171,599,602	1.00000	5.97%	\$146,321,958	42.33
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	6,414	229,529,302	49.54	463,355,134	229,529,302	1.00936	7.98%	197,385,700	42.60
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	464	\$8,126,570	50.00	\$16,253,140	\$8,126,570	1.00000	0.28%	\$8,126,570	50.00
INDUSTRIAL	17	\$4,419,500	50.00	\$8,839,000	\$4,419,500	1.00000	0.15%	\$4,419,500	50.00
RESIDENTIAL	60	\$175,900	49.64	\$354,351	\$175,900	1.00000	0.01%	\$171,880	48.51
UTILITY	8	\$7,521,800	50.00	\$15,043,600	\$7,521,800	1.00000	0.26%	\$7,521,800	50.00
TOTAL PERSONAL	549	20,243,770	50.00	40,690,674	20,243,770	1.00502	0.70%	20,239,750	49.74
EXEMPT PROPERTY									
GRAND TOTAL	7,204	249,773,072	49.55	504,045,808	249,773,072	1.00901	8.68%	217,625,450	43.18

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: RAVENNA TOWNSHIP**

1998

	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	320	\$11,145,060	49.39	\$22,564,652	\$11,145,060	1.00000	0.39%	\$10,683,582	47.35
COMMERCIAL	68	\$3,235,100	49.63	\$6,518,250	\$3,235,100	1.00000	0.11%	\$2,930,438	44.96
INDUSTRIAL	17	\$969,300	49.79	\$1,946,689	\$969,300	1.00000	0.03%	\$869,200	44.65
RESIDENTIAL	1,035	\$31,611,000	49.57	\$63,766,023	\$31,611,000	1.00000	1.10%	\$25,740,229	40.37
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,440	46,960,460	49.54	94,795,614	46,960,460	1.00000	1.63%	40,223,449	42.43
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	66	\$867,800	50.00	\$1,735,600	\$867,800	1.00000	0.03%	\$867,800	50.00
INDUSTRIAL	10	\$60,200	50.00	\$120,400	\$60,200	1.00000	0.00%	\$60,200	50.00
RESIDENTIAL									
UTILITY	7	\$2,087,000	50.00	\$4,174,000	\$2,087,000	1.00000	0.07%	\$2,087,000	50.00
TOTAL PERSONAL	83	3,015,000	50.00	6,030,000	3,015,000	1.00000	0.10%	3,015,000	50.00
EXEMPT PROPERTY	58								
GRAND TOTAL	1,581	49,975,460	49.57	100,825,614	49,975,460		1.74%	43,238,449	42.88

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: VILLAGE OF RAVENNA**

1998

	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	\$59,200	49.39	\$119,862	\$59,200	1.00000	0.00%	\$54,224	45.24
COMMERCIAL	55	\$2,536,600	49.63	\$5,111,022	\$2,536,600	1.00000	0.09%	\$2,337,921	45.74
INDUSTRIAL	9	\$401,900	49.79	\$807,190	\$401,900	1.00000	0.01%	\$373,242	46.24
RESIDENTIAL	529	\$14,787,200	49.57	\$29,830,946	\$14,787,200	1.00000	0.51%	\$11,296,389	37.87
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	599	17,784,900	49.58	35,869,020	17,784,900	1.00000	0.62%	14,061,776	39.20
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	49	\$558,950	50.00	\$1,117,900	\$558,950	1.00000	0.02%	\$558,950	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$521,400	50.00	\$1,042,800	\$521,400	1.00000	0.02%	\$521,400	50.00
TOTAL PERSONAL	51	1,080,350	50.00	2,160,700	1,080,350	1.00000	0.04%	1,080,350	50.00
EXEMPT PROPERTY									
GRAND TOTAL	681	18,865,250	49.61	38,029,720	18,865,250		0.66%	15,142,126	39.82

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: SULLIVAN TOWNSHIP

1998

	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	101	\$2,866,650	49.93	\$5,741,830	\$2,866,650	1.00000	0.10%	\$2,600,337	45.29
COMMERCIAL	40	\$450,700	49.41	\$912,164	\$450,700	1.00000	0.02%	\$435,442	47.74
INDUSTRIAL									
RESIDENTIAL	1,005	\$35,588,328	49.26	\$72,239,408	\$35,588,328	1.00000	1.24%	\$29,911,604	41.41
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,146	38,905,678	49.30	78,893,402	38,905,678	1.00000	1.35%	32,947,383	41.76
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	20	\$272,000	50.00	\$544,000	\$272,000	1.00000	0.01%	\$272,000	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	12	\$1,337,800	50.00	\$2,675,600	\$1,337,800	1.00000	0.05%	\$1,337,800	50.00
TOTAL PERSONAL	32	1,609,800	50.00	3,219,600	1,609,800	1.00000	0.06%	1,609,800	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,219	40,515,478	49.34	82,113,002	40,515,478		1.41%	34,557,183	42.08

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: WHITEHALL TOWNSHIP

1998

	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									
COMMERCIAL	73	\$10,008,900	49.22	\$20,335,137	\$10,008,900	1.00000	0.35%	\$8,318,053	40.90
INDUSTRIAL	13	\$555,600	49.97	\$1,111,917	\$555,600	1.00000	0.02%	\$528,963	47.57
RESIDENTIAL	687	\$21,913,300	49.94	\$43,883,115	\$21,913,300	1.00000	0.76%	\$20,162,460	45.95
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	773	32,477,800	49.71	65,330,169	32,477,800	1.00000	1.13%	29,009,476	44.40
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	59	\$1,596,400	50.00	\$3,192,800	\$1,596,400	1.00000	0.06%	\$1,596,400	50.00
INDUSTRIAL	2	\$577,900	50.00	\$1,155,800	\$577,900	1.00000	0.02%	\$577,900	50.00
RESIDENTIAL									
UTILITY	3	\$864,100	50.00	\$1,728,200	\$864,100	1.00000	0.03%	\$864,100	50.00
TOTAL PERSONAL	64	3,038,400		6,076,800	3,038,400	1.00000	0.11%	3,038,400	50.00
EXEMPT PROPERTY	40								
GRAND TOTAL	877	35,516,200	49.74	71,406,969	35,516,200		1.23%	32,047,876	44.88

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: WHITE RIVER TOWNSHIP**

1998

	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	129	\$2,738,400	49.40	\$5,543,582	\$2,738,400	1.00000	0.10%	\$2,405,085	43.39
COMMERCIAL	17	\$1,742,900	49.70	\$3,507,051	\$1,742,900	1.00000	0.06%	\$1,229,201	35.05
INDUSTRIAL	7	\$1,748,200	49.78	\$3,511,673	\$1,748,200	1.00000	0.06%	\$1,264,683	36.01
RESIDENTIAL	1,052	\$50,901,000	49.86	\$102,093,085	\$50,901,000	1.00000	1.77%	\$38,200,460	37.42
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,205	57,130,500	49.83	114,655,391	57,130,500	1.00000	1.99%	43,099,429	37.59
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	16	\$168,800	50.00	\$337,600	\$168,800	1.00000	0.01%	\$168,800	50.00
INDUSTRIAL	5	\$84,300	50.00	\$168,600	\$84,300	1.00000	0.00%	\$84,300	50.00
RESIDENTIAL	18	\$373,900	47.23	\$791,675	\$373,900	1.00000	0.01%	\$353,221	44.62
UTILITY	3	\$635,300	50.00	\$1,270,600	\$635,300	1.00000	0.02%	\$635,300	50.00
TOTAL PERSONAL	42	1,262,300	49.15	2,588,475	1,262,300	1.00000	0.04%	1,241,621	48.34
EXEMPT PROPERTY									
GRAND TOTAL	1,258	58,392,800	49.81	117,223,666	58,392,800		2.03%	44,341,050	37.83

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: CITY OF MONTAGUE

1998

	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									
COMMERCIAL	100	\$4,550,900	49.49	\$9,194,786	\$4,550,900	1.00000	0.16%	\$4,318,522	46.97
INDUSTRIAL	21	\$1,743,800	49.86	\$3,497,363	\$1,743,800	1.00000	0.06%	\$1,602,817	45.83
RESIDENTIAL	1,244	\$37,306,700	49.87	\$74,802,494	\$37,306,700	1.00000	1.30%	\$32,274,460	43.15
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,365	43,601,400	49.83	87,494,643	43,601,400	1.00000	1.52%	38,195,799	43.66
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	99	\$532,200	50.00	\$1,064,400	\$532,200	1.00000	0.02%	\$532,200	50.00
INDUSTRIAL	11	\$4,474,100	50.00	\$8,948,200	\$4,474,100	1.00000	0.16%	\$4,474,100	50.00
RESIDENTIAL									
UTILITY	2	\$980,200	50.00	\$1,960,400	\$980,200	1.00000	0.03%	\$980,200	50.00
TOTAL PERSONAL	112	5,986,500	50.00	11,973,000	5,986,500	1.00000	0.21%	5,986,500	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,556	49,587,900	49.85	99,467,643	49,587,900		1.72%	44,182,299	44.42

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION

SUMMARY OF: CITY OF MUSKEGON

1998

	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%	\$89,692	48.75
COMMERCIAL	1,276	\$102,580,200	49.82	\$205,908,810	\$102,580,200	1.00000	3.57%	\$100,174,871	48.65
INDUSTRIAL	296	\$101,370,700	49.63	\$204,247,088	\$101,370,700	1.00000	3.52%	\$101,241,425	49.57
RESIDENTIAL	12,974	\$237,823,700	49.74	\$478,159,285	\$237,823,700	1.00000	8.27%	\$219,149,712	45.83
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	14,567	441,866,600	49.73	888,499,183	441,866,600	1.00000	15.36%	420,655,700	47.34
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	1,344	\$30,418,700	50.00	\$60,837,400	\$30,418,700	1.00000	1.06%	\$30,418,700	50.00
INDUSTRIAL	93	\$55,390,900	50.00	\$110,781,800	\$55,390,900	1.00000	1.93%	\$55,390,900	50.00
RESIDENTIAL									
UTILITY	6	\$15,188,400	50.00	\$30,376,800	\$15,188,400	1.00000	0.53%	\$15,188,400	50.00
TOTAL PERSONAL	1,443	100,998,000	50.00	201,996,000	100,998,000	1.00000	3.51%	100,998,000	50.00
EXEMPT PROPERTY									
GRAND TOTAL	17,655	542,864,600	49.76	1,090,495,183	542,864,600		18.87%	521,653,700	47.84

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

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

1998

	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									
COMMERCIAL	451	\$21,979,100	49.75	\$44,175,598	\$21,979,100	1.00000	0.76%	\$21,722,653	49.17
INDUSTRIAL	138	\$10,294,000	49.76	\$20,686,462	\$10,294,000	1.00000	0.36%	\$10,251,237	49.56
RESIDENTIAL	4,584	\$49,818,800	49.98	\$99,685,504	\$49,818,800	1.00000	1.73%	\$47,846,275	48.00
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	5,173	82,091,900	49.89	164,547,564	82,091,900	1.00000	2.85%	79,820,165	48.51
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	431	\$6,691,500	50.00	\$13,383,000	\$6,691,500	1.00000	0.23%	\$6,691,500	50.00
INDUSTRIAL	42	\$10,366,600	50.00	\$20,733,200	\$10,366,600	1.00000	0.36%	\$10,366,600	50.00
RESIDENTIAL									
UTILITY	3	\$6,354,000	50.00	\$12,708,000	\$6,354,000	1.00000	0.22%	\$6,354,000	50.00
TOTAL PERSONAL	476	23,412,100	50.00	46,824,200	23,412,100	1.00000	0.81%	23,412,100	50.00
EXEMPT PROPERTY									
GRAND TOTAL	6,170	105,504,000	49.91	211,371,764	105,504,000		3.67%	103,232,265	48.84

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

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

1998

	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									
COMMERCIAL	101	\$11,801,000	49.69	\$23,750,849	\$11,801,000	1.00000	0.41%	\$11,790,413	49.64
INDUSTRIAL									
RESIDENTIAL	1,645	\$86,126,700	49.93	\$172,492,177	\$86,126,700	1.00000	2.99%	\$79,222,210	45.93
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,746	97,927,700	49.90	196,243,026	97,927,700	1.00000	3.40%	91,012,623	46.38
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	146	\$3,419,800	50.00	\$6,839,600	\$3,419,800	1.00000	0.12%	\$3,419,800	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$1,253,200	50.00	\$2,506,400	\$1,253,200	1.00000	0.04%	\$1,253,200	50.00
TOTAL PERSONAL	148	4,673,000	50.00	9,346,000	4,673,000	1.00000	0.16%	4,673,000	50.00
EXEMPT PROPERTY	57								
GRAND TOTAL	1,951	102,600,700	49.91	205,589,026	102,600,700		3.57%	95,685,623	46.54

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: CITY OF NORTON SHORES**

1998

	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	\$3,548,100	49.95	\$7,102,824	\$3,548,100	1.00000	0.12%	\$3,336,950	46.98
COMMERCIAL	435	\$75,349,600	49.87	\$151,096,350	\$75,349,600	1.00000	2.62%	\$73,494,213	48.64
INDUSTRIAL	168	\$29,090,500	49.45	\$58,828,854	\$29,090,500	1.00000	1.01%	\$28,210,513	47.95
RESIDENTIAL	8,501	\$388,947,300	49.41	\$787,249,421	\$388,947,300	1.00000	13.52%	\$357,971,148	45.47
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	9,125	496,935,500	49.48	1,004,277,449	496,935,500	1.00000	17.27%	463,012,824	46.10
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	676	\$14,229,100	50.00	\$28,458,200	\$14,229,100	1.00000	0.49%	\$14,229,100	50.00
INDUSTRIAL	109	\$18,036,700	50.00	\$36,073,400	\$18,036,700	1.00000	0.63%	\$18,036,700	50.00
RESIDENTIAL									
UTILITY	7	\$9,916,500	50.00	\$19,833,000	\$9,916,500	1.00000	0.34%	\$9,916,500	50.00
TOTAL PERSONAL	792	42,182,300	50.00	84,364,600	42,182,300	1.00000	1.47%	42,182,300	50.00
EXEMPT PROPERTY	261								
GRAND TOTAL	10,178	539,117,800	49.52	1,088,642,049	539,117,800		18.74%	505,195,124	46.41

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

**MUSKEGON COUNTY EQUALIZATION
SUMMARY OF: CITY OF ROOSEVELT PARK**

1998

	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									
COMMERCIAL	84	\$21,069,700	49.85	\$42,269,576	\$21,069,700	1.00000	0.73%	\$20,616,833	48.77
INDUSTRIAL	10	\$1,839,600	49.56	\$3,711,882	\$1,839,600	1.00000	0.06%	\$1,839,600	49.56
RESIDENTIAL	1,265	\$50,020,100	49.83	\$100,379,591	\$50,020,100	1.00000	1.74%	\$47,140,890	46.96
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,359	72,929,400	49.83	146,361,049	72,929,400	1.00000	2.54%	69,597,323	47.55
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	180	\$2,167,200	50.00	\$4,334,400	\$2,167,200	1.00000	0.08%	\$2,167,200	50.00
INDUSTRIAL	5	\$5,034,800	50.00	\$10,069,600	\$5,034,800	1.00000	0.18%	\$5,034,800	50.00
RESIDENTIAL									
UTILITY	2	\$871,600	50.00	\$1,743,200	\$871,600	1.00000	0.03%	\$871,600	50.00
TOTAL PERSONAL	187	8,073,600	50.00	16,147,200	8,073,600	1.00000	0.28%	8,073,600	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,586	81,003,000	49.85	162,508,249	81,003,000		2.82%	77,670,923	47.80

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

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

1998

	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									
COMMERCIAL	143	\$12,450,100	49.57	\$25,114,418	\$12,450,100	1.00000	0.43%	\$11,952,298	47.59
INDUSTRIAL	34	\$8,074,800	49.62	\$16,274,881	\$8,074,800	1.00000	0.28%	\$7,954,592	48.88
RESIDENTIAL	1,086	\$33,621,700	49.95	\$67,307,976	\$33,621,700	1.00000	1.17%	\$31,798,111	47.24
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,263	\$54,146,600	49.81	\$108,697,275	\$54,146,600	1.00000	1.88%	\$51,705,001	47.57
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	189	\$2,207,100	50.00	\$4,414,200	\$2,207,100	1.00000	0.08%	\$2,207,100	50.00
INDUSTRIAL	18	\$26,845,100	50.00	\$53,690,200	\$26,845,100	1.00000	0.93%	\$26,845,100	50.00
RESIDENTIAL									
UTILITY	2	\$1,854,800	50.00	\$3,709,600	\$1,854,800	1.00000	0.06%	\$1,854,800	50.00
TOTAL PERSONAL	209	\$30,907,000	50.00	\$61,814,000	\$30,907,000	1.00000	1.07%	\$30,907,000	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,595	\$85,053,600	49.88	\$170,511,275	\$85,053,600		2.96%	\$82,612,001	48.45

TOTAL COUNTY EQUALIZED VALUE: \$2,876,769,060

MUSKEGON COUNTY EQUALIZATION COMPARISON

HISTORICAL EQUALIZED VALUES BY LOCAL UNIT

<u>UNIT</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
Blue Lake	\$18,142,263	\$21,127,735	\$25,075,915	\$29,226,146	\$33,773,488
Casnovia	\$30,330,573	\$31,705,537	\$34,222,766	\$39,789,841	\$44,094,002
Cedar Creek	\$26,353,950	\$28,354,125	\$31,447,650	\$35,117,400	\$40,968,500
Dalton	\$78,208,100	\$86,535,800	\$95,243,250	\$102,533,875	\$112,590,849
Egelston	\$72,687,100	\$81,124,100	\$92,589,800	\$100,707,900	\$109,650,000
Fruitland	\$102,168,250	\$113,139,575	\$116,967,100	\$131,193,200	\$147,801,000
Fruitport	\$151,877,600	\$169,355,400	\$191,475,100	\$211,481,050	\$231,977,089
Holton	\$21,825,953	\$24,304,765	\$26,286,632	\$29,016,609	\$31,641,072
Laketon	\$103,601,450	\$108,994,150	\$114,580,400	\$126,080,600	\$132,488,800
Montague	\$23,855,643	\$25,258,944	\$27,274,434	\$30,311,682	\$31,856,600
Moorland	\$16,169,100	\$16,811,182	\$17,460,771	\$18,294,950	\$20,023,050
Muskegon	\$178,006,549	\$185,214,546	\$224,118,068	\$247,620,507	\$249,773,072
Ravenna	\$35,565,000	\$38,247,800	\$43,072,200	\$45,546,670	\$49,975,460
Sullivan	\$26,935,400	\$29,316,500	\$32,344,700	\$34,770,450	\$40,515,478
Whitehall	\$24,873,247	\$26,700,644	\$28,576,580	\$30,959,900	\$35,516,200
White River	\$41,864,750	\$48,569,090	\$54,898,198	\$53,967,440	\$58,392,800
CITIES					
Montague	\$32,945,000	\$38,548,080	\$42,411,250	\$45,712,100	\$49,587,900
Muskegon	\$466,384,600	\$479,006,406	\$506,155,100	\$534,171,900	\$542,864,600
Muskegon Heights	\$93,028,550	\$95,193,550	\$97,573,950	\$100,054,500	\$105,504,000
North Muskegon	\$82,102,400	\$83,809,000	\$87,469,900	\$94,340,800	\$102,600,700
Norton Shores	\$383,392,500	\$410,598,200	\$462,527,950	\$497,050,400	\$539,117,800
Roosevelt Park	\$67,512,700	\$70,087,400	\$71,548,600	\$75,288,600	\$81,003,000
Whitehall	\$65,960,100	\$68,630,400	\$73,740,500	\$80,347,100	\$85,053,600
COUNTY TOTALS	\$2,143,790,778	\$2,280,632,929	\$2,487,060,814	\$2,693,583,620	\$2,876,769,080

COUNTY HISTORICAL EQUALIZED VALUE BY YEAR

(LAST 20 YEARS)

YEAR	TATE EQUALIZED VALUE	PERCENT OF CHANGE
1978	\$818,809,154	BASE
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%
1998	\$2,876,769,060	6.80%

**MUSKEGON COUNTY EQUALIZED VALUE
CHANGE
1997 TO 1998**

<u>UNIT</u>	<u>1997 C.E.V.</u>	<u>% CHANGE</u>	<u>1998 C.E.V.</u>
Blue Lake	\$29,226,146	15.56%	\$33,773,488
Casnovia	\$39,789,841	10.82%	\$44,094,002
Cedar Creek	\$35,117,400	16.66%	\$40,967,900
Dalton	\$102,533,875	9.81%	\$112,590,849
Egelston	\$100,707,900	8.88%	\$109,650,000
Fruitland	\$131,193,200	12.66%	\$147,801,000
Fruitport	\$211,481,050	9.69%	\$231,977,089
Holton	\$29,016,609	9.04%	\$31,641,072
Laketon	\$126,080,600	5.08%	\$132,488,800
Montague	\$30,311,682	5.10%	\$31,856,600
Moorland	\$18,294,950	9.45%	\$20,023,050
Muskegon	\$247,620,507	2.38%	\$253,507,426
Ravenna	\$45,546,670	9.72%	\$49,975,460
Sullivan	\$34,770,450	16.52%	\$40,515,478
Whitehall	\$30,959,900	14.72%	\$35,516,200
White River	\$53,967,440	8.20%	\$58,392,800
<u>CITIES</u>			
Montague	\$45,712,100	8.48%	\$49,587,900
Muskegon	\$534,171,900	1.63%	\$542,864,600
Muskegon Heights	\$100,054,500	5.45%	\$105,504,000
North Muskegon	\$94,340,800	8.76%	\$102,600,700
Norton Shores	\$497,050,400	8.46%	\$539,117,800
Roosevelt Park	\$75,288,600	7.59%	\$81,003,000
Whitehall	\$80,347,100	5.86%	\$85,053,600
COUNTY TOTALS	\$2,693,583,620	6.80%	\$2,876,769,060

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

EXEMPT (701) PARCEL COUNT COMPARISON

UNITS	1997 EXEMPT PARCELS	1998 EXEMPT PARCELS	PERCENT CHANGE
Blue Lake	203	147	-27.59%
Casnovia	25	39	56.00%
Cedar Creek	46	59	28.26%
Dalton	618	631	2.10%
Egelston	112	114	1.79%
Fruitland	138	127	-7.97%
Fruitport	92	96	4.35%
Holton	21	26	23.81%
Laketon	71	59	-16.90%
Montague	39	39	0.00%
Moorland	18	34	88.89%
Muskegon	334	241	-27.84%
Ravenna	6	58	866.67%
Sullivan	2	41	1950.00%
Whitehall	41	40	-2.44%
White River	11	11	0.00%
CITIES			
Montague	18	79	338.89%
Muskegon	1811	1645	-9.17%
Muskegon Heights	374	521	39.30%
North Muskegon	54	57	5.56%
Norton Shores	255	261	2.35%
Roosevelt Park	25	40	60.00%
Whitehall	23	123	434.78%
COUNTY TOTAL	4,337	4,488	3.48%

1998 REAL PROPERTY

PARCEL COUNTS BY CLASS

<u>UNIT</u>	<u>1997 TOTAL PARCELS</u>	<u>AGRICULTURE PARCELS</u>	<u>COMMERCIAL PARCELS</u>	<u>INDUSTRIAL PARCELS</u>	<u>RESIDENTIAL PARCELS</u>	<u>DEVELOPMENTAL PARCELS</u>	<u>1998 TOTAL PARCELS</u>	<u>PERCENT CHANGE</u>
Blue Lake	1,575	0	8	0	1,580	0	1,588	0.83%
Casnovia	1,226	361	26	18	825	0	1,230	0.33%
Cedar Creek	1,555	60	21	0	1,445	0	1,526	-1.86%
Dalton	4,874	0	122	25	4,667	0	4,814	-1.23%
Egelston	3,317	13	140	73	3,157	0	3,383	1.99%
Fruitland	3,163	53	34	0	3,117	0	3,204	1.30%
Fruitport	5,117	71	197	26	4,854	0	5,148	0.61%
Holton	1,439	174	45	0	1,219	0	1,438	-0.07%
Laketon	3,208	1	36	0	3,271	0	3,308	3.12%
Montague	1,089	125	50	13	907	0	1,095	0.55%
Moorland	760	149	10	15	583	0	757	-0.39%
Muskegon	6,243	15	317	115	5,967	0	6,414	2.74%
Ravenna	1,488	320	68	17	1,035	0	1,440	-3.23%
Sullivan	1,164	101	40	0	1,005	0	1,146	-1.55%
Whitehall	765	0	73	13	687	0	773	1.05%
White River	1,204	129	17	7	1,052	0	1,205	0.08%
<u>CITIES</u>								
Montague	1,445	0	100	21	1,244	0	1,365	-5.54%
Muskegon	14,541	21	1,276	296	12,956	0	14,549	0.06%
Muskegon Heig	5,333	0	451	138	4,584	0	5,173	-3.00%
North Muskego	1,742	0	101	0	1,645	0	1,746	0.23%
Norton Shores	9,028	21	435	168	8,501	0	9,125	1.07%
Roosevelt Park	1,368	0	84	10	1,265	0	1,359	-0.66%
Whitehall	1,359	0	143	34	1,086	0	1,263	-7.06%
County Totals	73,003	1,614	3,794	989	66,652	0	73,049	0.06%

1998 PERSONAL PROPERTY

PARCEL COUNTS BY CLASS

<u>UNIT</u>	<u>1997 TOTAL PARCELS</u>	<u>COMMERCIAL PARCELS</u>	<u>INDUSTRIA PARCELS</u>	<u>RESIDENTIAL PARCELS</u>	<u>UTILITY PARCEL</u>	<u>1998 TOTAL PARCELS</u>	<u>PERCENT CHANGE</u>
Blue Lake	26	25	0	1	4	30	15.38%
Casnovia	53	37	4	1	9	51	-3.77%
Cedar Creek	22	15	0	0	6	21	-4.55%
Dalton	134	107	14	0	9	130	-2.99%
Egelston	217	154	12	45	5	216	-0.46%
Fruitland	48	44	0	0	5	49	2.08%
Fruitport	294	344	8	0	10	362	23.13%
Holton	50	55	0	0	4	59	18.00%
Laketon	37	46	0	0	2	48	29.73%
Montague	54	47	5	0	3	55	1.85%
Moorland	26	15	2	0	5	22	-15.38%
Muskegon	415	464	17	60	8	549	32.29%
Ravenna	83	66	10	0	7	83	0.00%
Sullivan	35	20	0	0	12	32	-8.57%
Whitehall	59	59	2	0	3	64	8.47%
White River	46	16	5	18	3	42	-8.70%
<u>CITIES</u>							
Montague	120	99	11	0	2	112	-6.67%
Muskegon	1,325	1,344	93	0	6	1,443	8.91%
Muskegon Heights	763	431	42	0	3	476	-37.61%
North Muskegon	159	146	0	0	2	148	-6.92%
Norton Shores	837	676	109	0	7	792	-5.38%
Roosevelt Park	162	180	5	0	2	187	15.43%
Whitehall	222	191	18	0	2	211	-4.95%
County Totals	5,187	4,581	357	125	119	5,182	-0.10%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

AGRICULTURE (101)

<u>UNITS</u>	<u>1997 C.E.V.</u>	<u>1998 C.E.V.</u>	<u>CHANGE</u>
Blue Lake	\$0	\$0	
Casnovia	\$12,787,000	\$14,313,900	11.94%
Cedar Creek	\$1,916,950	\$2,083,200	8.67%
Dalton	\$0	\$0	
Egelston	\$686,500	\$686,500	0.00%
Fruitland	\$2,937,700	\$3,566,400	21.40%
Fruitport	\$3,914,100	\$4,235,400	8.21%
Holton	\$4,727,950	\$5,093,350	7.73%
Laketon	\$40,000	\$40,000	0.00%
Montague	\$2,947,800	\$3,282,600	11.36%
Moorland	\$4,655,850	\$4,868,350	4.56%
Muskegon	\$292,250	\$291,200	-0.36%
Ravenna	\$10,418,010	\$11,145,060	6.98%
Sullivan	\$2,645,050	\$2,866,650	8.38%
Whitehall	\$0	\$0	
White River	\$2,468,500	\$2,738,400	10.93%
<u>CITIES</u>			
Montague	\$0	\$0	
Muskegon	\$92,000	\$92,000	0.00%
Muskegon Heights	\$0	\$0	
North Muskegon	\$0	\$0	
Norton Shores	\$3,588,700	\$3,548,100	-1.13%
Roosevelt Park	\$0	\$0	
Whitehall	\$0	\$0	
COUNTY TOTAL	\$54,118,360	\$58,851,110	8.75%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

INDUSTRIAL (301)

<u>UNITS</u>	<u>1997 C.E.V.</u>	<u>1998 C.E.V.</u>	<u>CHANGE</u>
Blue Lake	\$0	\$0	
Casnovia	\$945,000	\$974,300	3.10%
Cedar Creek	\$0	\$0	
Dalton	\$670,600	\$822,300	22.62%
Egelston	\$7,224,100	\$6,584,800	-8.85%
Fruitland	\$0	\$0	
Fruitport	\$1,835,400	\$1,922,200	4.73%
Holton	\$0	\$0	
Laketon	\$0	\$0	
Montague	\$375,000	\$486,500	29.73%
Moorland	\$336,900	\$376,600	11.78%
Muskegon	\$10,085,800	\$10,672,500	5.82%
Ravenna	\$942,400	\$969,300	2.85%
Sullivan	\$0	\$0	
Whitehall	\$252,500	\$555,600	120.04%
White River	\$1,859,900	\$1,748,200	-6.01%
<u>CITIES</u>			
Montague	\$1,565,700	\$1,743,800	11.38%
Muskegon	\$102,586,200	\$101,370,700	-1.18%
Muskegon Heights	\$10,038,100	\$10,294,000	2.55%
North Muskegon	\$0	\$0	
Norton Shores	\$23,477,400	\$29,090,500	23.91%
Roosevelt Park	\$2,430,700	\$1,839,600	-24.32%
Whitehall	\$7,881,700	\$8,074,800	2.45%
COUNTY TOTAL	\$172,507,400	\$177,525,700	2.91%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

RESIDENTIAL (401)

<u>UNITS</u>	<u>1997 C.E.V.</u>	<u>1998 C.E.V.</u>	<u>CHANGE</u>
Blue Lake	\$27,743,650	\$32,114,250	15.75%
Casnovia	\$22,993,453	\$25,501,850	10.91%
Cedar Creek	\$29,664,400	\$34,926,700	17.74%
Dalton	\$90,483,175	\$99,380,150	9.83%
Egelston	\$69,158,700	\$78,177,000	13.04%
Fruitland	\$119,114,600	\$133,821,000	12.35%
Fruitport	\$168,482,000	\$186,774,489	10.86%
Holton	\$21,264,050	\$23,417,550	10.13%
Laketon	\$119,721,000	\$126,342,700	5.53%
Montague	\$22,461,900	\$23,142,300	3.03%
Moorland	\$11,769,000	\$13,051,400	10.90%
Muskegon	\$168,175,597	\$171,599,602	2.04%
Ravenna	\$28,448,340	\$31,611,000	11.12%
Sullivan	\$30,004,400	\$35,588,328	18.61%
Whitehall	\$19,859,700	\$21,913,300	10.34%
White River	\$46,588,900	\$50,901,000	9.26%
<u>CITIES</u>			
Montague	\$34,421,400	\$37,306,700	8.38%
Muskegon	\$220,039,000	\$237,823,700	8.08%
Muskegon Heights	\$46,334,500	\$49,818,800	7.52%
North Muskegon	\$78,227,100	\$86,126,700	10.10%
Norton Shores	\$356,533,100	\$388,947,300	9.09%
Roosevelt Park	\$46,837,800	\$50,020,100	6.79%
Whitehall	\$32,473,300	\$33,621,700	3.54%
COUNTY TOTAL	\$1,810,799,065	\$1,971,927,619	8.90%

MUSKEGON COUNTY RECOMMENDED EQUALIZATION BY CLASS

DEVELOPMENTAL (601)

<u>UNITS</u>	<u>1997 C.E.V.</u>	<u>1998 C.E.V.</u>	<u>PERCENT 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	\$0	\$0	0%
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	\$0	\$0	-100.00%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZATION BY CLASS

PERSONAL (251, 351, 451, 551)

<u>UNITS</u>	<u>1997 C.E.V.</u>	<u>1998 C.E.V.</u>	<u>PERCENT CHANGE</u>
Blue Lake	\$1,047,596	\$1,201,038	14.65%
Casnovia	\$2,359,188	\$2,410,252	2.16%
Cedar Creek	\$1,217,350	\$1,426,000	17.14%
Dalton	\$5,289,000	\$5,754,599	8.80%
Egelston	\$13,319,300	\$13,700,000	2.86%
Fruitland	\$5,383,700	\$5,782,700	7.41%
Fruitport	\$12,614,450	\$12,582,700	-0.25%
Holton	\$1,797,359	\$1,761,322	-2.00%
Laketon	\$3,208,800	\$2,928,800	-8.73%
Montague	\$2,629,182	\$2,947,000	12.09%
Moorland	\$1,101,200	\$1,297,000	17.78%
Muskegon	\$20,780,970	\$20,243,770	-2.59%
Ravenna	\$2,649,220	\$3,015,000	13.81%
Sullivan	\$1,665,600	\$1,609,800	-3.35%
Whitehall	\$2,851,100	\$3,038,400	6.57%
White River	\$1,309,240	\$1,262,300	-3.59%
<u>CITIES</u>			
Montague	\$5,385,400	\$5,986,500	11.16%
Muskegon	\$114,331,800	\$100,998,000	-11.66%
Muskegon Heights	\$22,523,000	\$23,412,100	3.95%
North Muskegon	\$4,548,300	\$4,673,000	2.74%
Norton Shores	\$43,894,000	\$42,182,300	-3.90%
Roosevelt Park	\$8,196,200	\$8,073,600	-1.50%
Whitehall	\$27,850,500	\$30,907,000	10.97%
COUNTY TOTAL	\$305,952,455	\$297,193,181	-2.86%

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	2,675,700	0	25,300	3,789,600	0	6,490,600	342,500	6,833,100
Homestead Portion	2,350,512	0	0	3,398,900	0	5,749,412	0	5,749,412
Non-Homestead Portion	325,188	0	25,300	390,700	0	741,188	342,500	1,083,688
Sullivan Township	268,400	0	0	1,179,300	0	1,447,700	24,400	1,472,100
Homestead Portion	268,400	0	0	1,023,500	0	1,291,900	0	1,291,900
Non-Homestead Portion	0	0	0	155,800	0	155,800	24,400	180,200
70-120 TOTALS	2,944,100	0	25,300	4,968,900	0	7,938,300	366,900	8,305,200
Homestead Portion	2,618,912	0	0	4,422,400	0	7,041,312	0	7,041,312
Non-Homestead Portion	325,188	0	25,300	546,500	0	896,988	366,900	1,263,888
62-040 FREMONT								
Holton Township	1,406,450	151,950	0	965,600	0	2,524,000	361,125	2,885,125
Homestead Portion	1,402,800	22,863	0	811,200	0	2,236,863	0	2,236,863
Non-Homestead Portion	3,650	129,087	0	154,400	0	287,137	361,125	648,262
62-040 TOTALS	1,406,450	151,950	0	965,600	0	2,524,000	361,125	2,885,125
Homestead Portion	1,402,800	22,863	0	811,200	0	2,236,863	0	2,236,863
Non-Homestead Portion	3,650	129,087	0	154,400	0	287,137	361,125	648,262
61-080 FRUITPORT								
Fruitport Township	4,235,400	23,685,400	1,922,200	185,555,989	0	215,398,989	12,441,600	227,840,589
Homestead Portion	4,192,500	272,918	0	163,579,728	0	168,045,146	0	168,045,146
Non-Homestead Portion	42,900	23,412,482	1,922,200	21,976,261	0	47,353,843	12,441,600	59,795,443
Sullivan Township	582,750	173,300	0	15,407,800	0	16,163,850	488,000	16,651,850
Homestead Portion	582,750	0	0	14,092,877	0	14,675,627	0	14,675,627
Non-Homestead Portion	0	173,300	0	1,314,923	0	1,488,223	488,000	1,976,223
61-080 TOTALS	4,818,150	23,858,700	1,922,200	200,963,789	0	231,562,839	12,929,600	244,492,439
Homestead Portion	4,775,250	272,918	0	177,672,605	0	182,720,773	0	182,720,773
Non-Homestead Portion	42,900	23,585,782	1,922,200	23,291,184	0	48,842,066	12,929,600	61,771,666

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	555,800	4,404,500	16,344,500	7,798,100	0	29,102,900	6,703,900	35,806,800
Homestead Portion	555,800	83,494	6,500	6,481,889	0	7,127,683	0	7,127,683
Non-Homestead Portion	0	4,321,006	16,338,000	1,316,211	0	21,975,217	6,703,900	28,679,117
70-010 TOTALS	555,800	4,404,500	16,344,500	7,798,100	0	29,102,900	6,703,900	35,806,800
Homestead Portion	555,800	83,494	6,500	6,481,889	0	7,127,683	0	7,127,683
Non-Homestead Portion	0	4,321,006	16,338,000	1,316,211	0	21,975,217	6,703,900	28,679,117
62-050 GRANT								
Casnovia Township	5,939,000	378,000	738,100	12,818,500	0	19,873,600	1,149,006	21,022,606
Homestead Portion	5,928,000	31,500	23,900	11,195,900	0	17,179,300	0	17,179,300
Non-Homestead Portion	11,000	346,500	714,200	1,622,600	0	2,694,300	1,149,006	3,843,306
Moorland Township	185,100	0	0	377,900	0	563,000	24,500	587,500
Homestead Portion	185,100	0	0	330,300	0	515,400	0	515,400
Non-Homestead Portion	0	0	0	47,600	0	47,600	24,500	72,100
62-050 TOTALS	6,124,100	378,000	738,100	13,196,400	0	20,436,600	1,173,506	21,610,106
Homestead Portion	6,113,100	31,500	23,900	11,526,200	0	17,694,700	0	17,694,700
Non-Homestead Portion	11,000	346,500	714,200	1,670,200	0	2,741,900	1,173,506	3,915,406
61-120 HOLTON								
Blue Lake Township	0	189,200	0	14,554,550	0	14,743,750	417,460	15,161,210
Homestead Portion	0	85,438	0	9,319,788	0	9,405,226	0	9,405,226
Non-Homestead Portion	0	103,762	0	5,234,762	0	5,338,524	417,460	5,755,984
Cedar Creek Township	1,943,300	2,340,800	0	31,173,700	0	35,457,800	1,044,500	36,502,300
Homestead Portion	1,843,786	69,550	0	23,171,380	0	25,630,716	0	25,630,716
Non-Homestead Portion	99,514	2,271,250	0	7,456,320	0	9,827,084	1,044,500	10,871,584
Holton Township	3,686,900	1,216,900	0	22,451,950	0	27,355,750	1,400,197	28,755,947
Homestead Portion	3,598,663	62,810	0	16,402,481	0	20,063,954	0	20,063,954
Non-Homestead Portion	88,237	1,154,090	0	6,049,469	0	7,291,796	1,400,197	8,691,993
61-120 TOTALS	5,630,200	3,746,900	0	68,180,200	0	77,557,300	2,862,157	80,419,457
Homestead Portion	5,442,449	217,798	0	49,439,649	0	55,099,896	0	55,099,896
Non-Homestead Portion	187,751	3,529,102	0	18,740,551	0	22,457,404	2,862,157	25,319,561

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
41-150 KENT CITY								
Casnovia Township	8,156,700	515,700	236,200	11,268,750	0	20,177,350	1,221,346	21,398,696
Homestead Portion	8,015,100	43,400	44,500	10,095,850	0	18,198,850	0	18,198,850
Non-Homestead Portion	141,600	472,300	191,700	1,172,900	0	1,978,500	1,221,346	3,199,846
41-150 TOTALS	8,156,700	515,700	236,200	11,268,750	0	20,177,350	1,221,346	21,398,696
Homestead Portion	8,015,100	43,400	44,500	10,095,850	0	18,198,850	0	18,198,850
Non-Homestead Portion	141,600	472,300	191,700	1,172,900	0	1,978,500	1,221,346	3,199,846
61-060 MONA SHORES								
Fruitport Township	0	2,776,900	0	1,218,500	0	3,995,400	141,100	4,136,500
Homestead Portion	0	20,790	0	1,000,000	0	1,020,790	0	1,020,790
Non-Homestead Portion	0	2,756,110	0	218,500	0	2,974,610	141,100	3,115,710
City of Muskegon Hgts	0	3,189,900	0	0	0	3,189,900	489,300	3,679,200
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,189,900	0	0	0	3,189,900	489,300	3,679,200
City of Norton Shores	2,992,300	61,723,000	12,174,700	373,036,100	0	449,926,100	33,752,700	483,678,800
Homestead Portion	2,984,300	514,121	0	342,613,124	0	346,111,545	0	346,111,545
Non-Homestead Portion	8,000	61,208,879	12,174,700	30,422,976	0	103,814,555	33,752,700	137,567,255
City of Roosevelt Park	0	21,069,700	1,839,600	50,020,100	0	72,929,400	8,073,600	81,003,000
Homestead Portion	0	0	0	45,475,100	0	45,475,100	0	45,475,100
Non-Homestead Portion	0	21,069,700	1,839,600	4,545,000	0	27,454,300	8,073,600	35,527,900
61-060 TOTALS	2,992,300	88,759,500	14,014,300	424,274,700	0	530,040,800	42,456,700	572,497,500
Homestead Portion	2,984,300	534,911	0	389,088,224	0	392,607,435	0	392,607,435
Non-Homestead Portion	8,000	88,224,589	14,014,300	35,186,476	0	137,433,365	42,456,700	179,890,065

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	3,282,600	1,998,200	486,500	23,142,300	0	28,909,600	2,947,000	31,856,600
Homestead Portion	3,282,600	93,942	0	17,504,350	0	20,880,892	0	20,880,892
Non-Homestead Portion	0	1,904,258	486,500	5,637,950	0	8,028,708	2,947,000	10,975,708
Whitehall Township	0	14,200	0	547,900	0	562,100	11,500	573,600
Homestead Portion	0	0	0	405,800	0	405,800	0	405,800
Non-Homestead Portion	0	14,200	0	142,100	0	156,300	11,500	167,800
White River Township	2,738,400	1,742,900	1,748,200	50,901,000	0	57,130,500	1,262,300	58,392,800
Homestead Portion	2,738,400	131,500	0	26,359,279	0	29,229,179	68,000	29,297,179
Non-Homestead Portion	0	1,611,400	1,748,200	24,541,721	0	27,901,321	1,194,300	29,095,621
City of Montague	0	4,550,900	1,743,800	37,306,700	0	43,601,400	5,986,500	49,587,900
Homestead Portion	0	37,950	0	26,121,500	0	26,159,450	0	26,159,450
Non-Homestead Portion	0	4,512,950	1,743,800	11,185,200	0	17,441,950	5,986,500	23,428,450
61-180 TOTALS	6,021,000	8,306,200	3,978,500	111,897,900	0	130,203,600	10,207,300	140,410,900
Homestead Portion	6,021,000	263,392	0	70,390,929	0	76,675,321	68,000	76,743,321
Non-Homestead Portion	0	8,042,808	3,978,500	41,506,971	0	53,528,279	10,139,300	63,667,579
61-010 MUSKEGON								
Muskegon Township	0	768,600	482,800	85,400	0	1,336,800	315,200	1,652,000
Homestead Portion	0	0	7,020	0	0	7,020	0	7,020
Non-Homestead Portion	0	768,600	475,780	85,400	0	1,329,780	315,200	1,644,980
City of Muskegon	71,300	95,116,600	28,226,100	236,024,500	0	359,438,500	74,696,300	434,134,800
Homestead Portion	71,300	515,785	0	174,653,823	0	175,240,908	0	175,240,908
Non-Homestead Portion	0	94,600,815	28,226,100	61,370,677	0	184,197,592	74,696,300	258,893,892
City of Norton Shores	0	9,222,100	571,300	8,113,100	0	17,906,500	1,725,700	19,632,200
Homestead Portion	0	31,900	0	5,844,400	0	5,876,300	0	5,876,300
Non-Homestead Portion	0	9,190,200	571,300	2,268,700	0	12,030,200	1,725,700	13,755,900
61-010 TOTALS	71,300	105,107,300	29,280,200	244,223,000	0	378,681,800	76,737,200	455,419,000
Homestead Portion	71,300	547,685	7,020	180,498,223	0	181,124,228	0	181,124,228
Non-Homestead Portion	0	104,559,615	29,273,180	63,724,777	0	197,557,572	76,737,200	274,294,772

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	18,789,200	10,294,000	49,818,800	0	78,902,000	22,922,800	101,824,800
Homestead Portion	0	7,800	0	27,385,261	0	27,393,061	0	27,393,061
Non-Homestead Portion	0	18,781,400	10,294,000	22,433,539	0	51,508,939	22,922,800	74,431,739
61-020 TOTALS	0	18,789,200	10,294,000	49,818,800	0	78,902,000	22,922,800	101,824,800
Homestead Portion	0	7,800	0	27,385,261	0	27,393,061	0	27,393,061
Non-Homestead Portion	0	18,781,400	10,294,000	22,433,539	0	51,508,939	22,922,800	74,431,739
61-230 NORTH MUSKEGON								
City of North Muskegon	0	11,801,000	0	86,126,700	0	97,927,700	4,673,000	102,600,700
Homestead Portion	0	194,711	0	79,521,380	0	79,716,091	0	79,716,091
Non-Homestead Portion	0	11,606,289	0	6,605,320	0	18,211,609	4,673,000	22,884,609
61-230 TOTALS	0	11,801,000	0	86,126,700	0	97,927,700	4,673,000	102,600,700
Homestead Portion	0	194,711	0	79,521,380	0	79,716,091	0	79,716,091
Non-Homestead Portion	0	11,606,289	0	6,605,320	0	18,211,609	4,673,000	22,884,609
61-065 OAKRIDGE								
Cedar Creek Township	139,900	146,700	0	400,700	0	687,300	17,000	704,300
Homestead Portion	138,800	0	0	297,300	0	436,100	0	436,100
Non-Homestead Portion	1,100	146,700	0	103,400	0	251,200	17,000	268,200
Egelston Township	686,500	10,501,700	6,584,800	78,177,000	0	95,950,000	13,700,000	109,650,000
Homestead Portion	686,500	132,171	0	67,853,253	0	68,671,924	92,900	68,764,824
Non-Homestead Portion	0	10,369,529	6,584,800	10,323,747	0	27,278,076	13,607,100	40,885,176
61-065 TOTALS	826,400	10,848,400	6,584,800	78,577,700	0	96,637,300	13,717,000	110,354,300
Homestead Portion	825,300	132,171	0	68,150,553	0	69,108,024	92,900	69,200,924
Non-Homestead Portion	1,100	10,516,229	6,584,800	10,427,147	0	27,529,276	13,624,100	41,153,376

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	21,800	31,193,500	8,253,900	117,469,943	0	156,939,143	13,887,270	170,826,413
Homestead Portion	21,800	271,721	65,400	103,717,667	0	104,076,588	140,800	104,217,388
Non-Homestead Portion	0	30,921,779	8,188,500	13,752,276	0	52,862,555	13,746,470	66,609,025
City of Muskegon	20,700	7,463,600	21,328,500	1,723,800	0	30,536,600	25,454,500	55,991,100
Homestead Portion	20,700	0	0	1,261,200	0	1,281,900	0	1,281,900
Non-Homestead Portion	0	7,463,600	21,328,500	462,600	0	29,254,700	25,454,500	54,709,200
61-190 TOTALS	42,500	38,657,100	29,582,400	119,193,743	0	187,475,743	39,341,770	226,817,513
Homestead Portion	42,500	271,721	65,400	104,978,867	0	105,358,488	140,800	105,499,288
Non-Homestead Portion	0	38,385,379	29,517,000	14,214,876	0	82,117,255	39,200,970	121,318,225
61-210 RAVENNA								
Casnovia Township	218,200	0	0	1,414,600	0	1,632,800	39,900	1,672,700
Homestead Portion	200,300	0	0	1,255,200	0	1,455,500	0	1,455,500
Non-Homestead Portion	17,900	0	0	159,400	0	177,300	39,900	217,200
Moorland Township	4,683,250	429,700	376,600	12,673,500	0	18,163,050	1,272,500	19,435,550
Homestead Portion	4,489,207	0	5,800	11,214,900	0	15,709,907	0	15,709,907
Non-Homestead Portion	194,043	429,700	370,800	1,458,600	0	2,453,143	1,272,500	3,725,643
Ravenna Township	8,469,360	3,235,100	944,000	27,821,400	0	40,469,860	2,672,500	43,142,360
Homestead Portion	8,232,003	302,376	0	23,441,013	0	31,975,392	0	31,975,392
Non-Homestead Portion	237,357	2,932,724	944,000	4,380,387	0	8,494,468	2,672,500	11,166,968
Sullivan Township	2,015,500	277,400	0	19,001,228	0	21,294,128	1,097,400	22,391,528
Homestead Portion	2,015,500	7,300	0	16,083,309	0	18,106,109	0	18,106,109
Non-Homestead Portion	0	270,100	0	2,917,919	0	3,188,019	1,097,400	4,285,419
61-210 TOTALS	15,386,310	3,942,200	1,320,600	60,910,728	0	81,559,838	5,082,300	86,642,138
Homestead Portion	14,937,010	309,676	5,800	51,994,422	0	67,246,908	0	67,246,908
Non-Homestead Portion	449,300	3,632,524	1,314,800	8,916,306	0	14,312,930	5,082,300	19,395,230

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	45,100	0	3,352,300	0	3,397,400	364,500	3,761,900
Homestead Portion	0	8,250	0	2,995,150	0	3,003,400	0	3,003,400
Non-Homestead Portion	0	36,850	0	357,150	0	394,000	364,500	758,500
Dalton Township	0	6,527,600	818,300	86,984,600	0	94,330,500	3,037,599	97,368,099
Homestead Portion	0	189,397	0	74,127,587	0	74,316,984	0	74,316,984
Non-Homestead Portion	0	6,338,203	818,300	12,857,013	0	20,013,516	3,037,599	23,051,115
Fruitland Township	1,073,100	2,580,700	0	22,968,400	0	26,622,200	3,744,500	30,366,700
Homestead Portion	1,073,100	27,300	0	18,572,150	0	19,672,550	0	19,672,550
Non-Homestead Portion	0	2,553,400	0	4,396,250	0	6,949,650	3,744,500	10,694,150
Laketon Township	40,000	3,177,300	0	126,342,700	0	129,560,000	2,928,800	132,488,800
Homestead Portion	40,000	522,360	0	114,809,438	0	115,371,798	0	115,371,798
Non-Homestead Portion	0	2,654,940	0	11,533,262	0	14,188,202	2,928,800	17,117,002
Muskegon Township	269,400	15,003,900	1,935,800	54,044,259	0	71,253,359	6,041,300	77,294,659
Homestead Portion	269,400	63,200	0	47,362,925	0	47,695,525	28,800	47,724,325
Non-Homestead Portion	0	14,940,700	1,935,800	6,681,334	0	23,557,834	6,012,500	29,570,334
City of Muskegon	0	0	51,816,100	75,400	0	51,891,500	847,200	52,738,700
Homestead Portion	0	0	0	38,200	0	38,200	0	38,200
Non-Homestead Portion	0	0	51,816,100	37,200	0	51,853,300	847,200	52,700,500
61-220 TOTALS	1,382,500	27,334,600	54,570,200	293,767,659	0	377,054,959	16,963,899	394,018,858
Homestead Portion	1,382,500	810,507	0	257,905,450	0	260,098,457	28,800	260,127,257
Non-Homestead Portion	0	26,524,093	54,570,200	35,862,209	0	116,956,502	16,935,099	133,891,601

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	269,000	0	17,559,700	0	17,828,700	783,578	18,612,278
Homestead Portion	0	0	0	11,133,150	0	11,133,150	0	11,133,150
Non-Homestead Portion	0	269,000	0	6,426,550	0	6,695,550	783,578	7,479,128
Dalton Township	0	106,200	4,000	12,395,550	0	12,505,750	2,717,000	15,222,750
Homestead Portion	0	14,309	0	9,217,150	0	9,231,459	0	9,231,459
Non-Homestead Portion	0	91,891	4,000	3,178,400	0	3,274,291	2,717,000	5,991,291
Fruitland Township	2,493,300	2,050,200	0	110,852,600	0	115,396,100	2,038,200	117,434,300
Homestead Portion	2,493,300	74,416	0	70,740,850	0	73,308,566	0	73,308,566
Non-Homestead Portion	0	1,975,784	0	40,111,750	0	42,087,534	2,038,200	44,125,734
Whitehall Township	0	9,994,700	555,600	21,365,400	0	31,915,700	3,026,900	34,942,600
Homestead Portion	0	140,480	0	18,319,512	0	18,459,992	0	18,459,992
Non-Homestead Portion	0	9,854,220	555,600	3,045,888	0	13,455,708	3,026,900	16,482,608
City of Whitehall	0	12,450,100	8,074,800	33,621,700	0	54,146,600	30,907,000	85,053,600
Homestead Portion	0	387,835	0	27,446,929	0	27,834,764	0	27,834,764
Non-Homestead Portion	0	12,062,265	8,074,800	6,174,771	0	26,311,836	30,907,000	57,218,836
61-240 TOTALS	2,493,300	24,870,200	8,634,400	195,794,950	0	231,792,850	39,472,678	271,265,528
Homestead Portion	2,493,300	617,040	0	136,857,591	0	139,967,931	0	139,967,931
Non-Homestead Portion	0	24,253,160	8,634,400	58,937,359	0	91,824,919	39,472,678	131,297,597
GRAND TOTALS								
	58,851,110	371,271,450	177,525,700	1,971,927,619	0	2,579,575,879	297,193,181	2,876,769,060
Homestead Portion	57,680,621	4,361,587	153,120	1,627,220,693	0	1,689,416,021	330,500	1,689,746,521
Non-Homestead Portion	1,170,489	366,909,863	177,372,580	344,706,926	0	890,159,858	296,862,681	1,187,022,539

MUSKEGON COUNTY EQUALIZATION DEPARTMENT

1998 COUNTY EQUALIZED 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	4,818,150	23,858,700	1,922,200	200,963,789	0	231,562,839	12,929,600	244,492,439
61-120 HOLTON	5,630,200	3,746,900	0	68,180,200	0	77,557,300	2,862,157	80,419,457
61-060 MONA SHORES	2,992,300	88,759,500	14,014,300	424,274,700	0	530,040,800	42,456,700	572,497,500
61-180 MONTAGUE	6,021,000	8,306,200	3,978,500	111,897,900	0	130,203,600	10,207,300	140,410,900
61-010 MUSKEGON	71,300	105,107,300	29,280,200	244,223,000	0	378,681,800	76,737,200	455,419,000
61-020 MUSKEGON HTS	0	18,789,200	10,294,000	49,818,800	0	78,902,000	22,922,800	101,824,800
61-230 NORTH MUSKEGON	0	11,801,000	0	86,126,700	0	97,927,700	4,673,000	102,600,700
61-065 OAKRIDGE	826,400	10,648,400	6,584,800	78,577,700	0	96,637,300	13,717,000	110,354,300
61-190 ORCHARD VIEW	42,500	38,657,100	29,582,400	119,193,743	0	187,475,743	39,341,770	226,817,513
61-210 RAVENNA	15,386,310	3,942,200	1,320,600	60,910,728	0	81,559,838	5,082,300	86,642,138
61-220 REETHS-PUFFER	1,382,500	27,334,600	54,570,200	293,767,659	0	377,054,959	16,963,899	394,018,858
61-240 WHITEHALL	2,493,300	24,870,200	8,634,400	195,794,950	0	231,792,850	39,472,678	271,265,528
MUSKEGON TOTALS	39,863,960	365,821,300	160,181,600	1,933,729,863	0	2,499,396,725	287,366,404	2,786,763,133
OTTAWA COUNTY								
70-120 COOPERSVILLE	2,944,100	0	25,300	4,968,900	0	7,938,300	366,900	8,305,200
70-010 GRAND HAVEN	555,800	4,404,500	16,344,500	7,798,100	0	29,102,900	6,703,900	35,806,800
OTTAWA TOTALS	3,499,900	4,404,500	16,369,800	12,767,000	0	37,041,200	7,070,800	44,112,000
NEWAYGO COUNTY								
62-040 FREMONT	1,406,450	151,950	0	965,600	0	2,524,000	361,125	2,885,125
62-050 GRANT	6,124,100	378,000	738,100	13,196,400	0	20,436,600	1,173,506	21,610,106
NEWAYGO TOTALS	7,530,550	529,950	738,100	14,162,000	0	22,960,600	1,534,631	24,495,231
KENT COUNTY								
41-150 KENT CITY	8,156,700	515,700	236,200	11,268,750	0	20,177,350	1,221,346	21,398,696
KENT TOTALS	8,156,700	515,700	236,200	11,268,750	0	20,177,350	1,221,346	21,398,696
GRAND TOTAL	58,851,110	371,271,450	177,525,700	1,971,927,619	0	2,579,575,879	297,193,181	2,876,769,060

COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

1998 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	2,463,385	0	24,872	3,299,180	0	5,787,437	342,500	6,129,937
Homestead Portion	2,160,648	0	0	2,944,443	0	5,105,091	0	5,105,091
Non-Homestead Portion	302,737	0	24,872	354,737	0	682,346	342,500	1,024,846
Sullivan Township	242,958	0	0	958,153	0	1,201,111	24,400	1,225,511
Homestead Portion	242,958	0	0	876,436	0	1,119,394	0	1,119,394
Non-Homestead Portion	0	0	0	81,717	0	81,717	24,400	106,117
70-120 TOTALS	2,706,343	0	24,872	4,257,333	0	6,988,548	366,900	7,355,448
Homestead Portion	2,403,606	0	0	3,820,879	0	6,224,485	0	6,224,485
Non-Homestead Portion	302,737	0	24,872	436,454	0	764,063	366,900	1,130,963
62-040 FREMONT								
Holton Township	1,327,024	124,492	0	866,253	0	2,317,769	361,125	2,678,894
Homestead Portion	1,323,666	21,627	0	734,454	0	2,079,747	0	2,079,747
Non-Homestead Portion	3,358	102,865	0	131,799	0	238,022	361,125	599,147
62-040 TOTALS	1,327,024	124,492	0	866,253	0	2,317,769	361,125	2,678,894
Homestead Portion	1,323,666	21,627	0	734,454	0	2,079,747	0	2,079,747
Non-Homestead Portion	3,358	102,865	0	131,799	0	238,022	361,125	599,147
61-080 FRUITPORT								
Fruitport Township	1,863,913	22,721,941	1,865,370	161,901,876	0	188,353,100	12,441,600	200,794,700
Homestead Portion	1,823,812	261,693	0	143,703,832	0	145,789,337	0	145,789,337
Non-Homestead Portion	40,101	22,460,248	1,865,370	18,198,044	0	42,563,763	12,441,600	55,005,363
Sullivan Township	536,795	172,961	0	12,985,878	0	13,695,634	488,000	14,183,634
Homestead Portion	536,795	0	0	11,930,242	0	12,467,037	0	12,467,037
Non-Homestead Portion	0	172,961	0	1,055,636	0	1,228,597	488,000	1,716,597
61-080 TOTALS	2,400,708	22,894,902	1,865,370	174,887,754	0	202,048,734	12,929,600	214,978,334
Homestead Portion	2,360,607	261,693	0	155,634,074	0	158,256,374	0	158,256,374
Non-Homestead Portion	40,101	22,633,209	1,865,370	19,253,680	0	43,792,360	12,929,600	56,721,960

COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

1998 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	463,744	4,313,825	15,735,898	7,246,779	0	27,760,246	6,703,900	34,464,146
Homestead Portion	463,744	83,027	6,367	6,040,857	0	6,593,995	0	6,593,995
Non-Homestead Portion	0	4,230,798	15,729,531	1,205,922	0	21,166,251	6,703,900	27,870,151
70-010 TOTALS	463,744	4,313,825	15,735,898	7,246,779	0	27,760,246	6,703,900	34,464,146
Homestead Portion	463,744	83,027	6,367	6,040,857	0	6,593,995	0	6,593,995
Non-Homestead Portion	0	4,230,798	15,729,531	1,205,922	0	21,166,251	6,703,900	27,870,151
62-050 GRANT								
Casnovia Township	5,237,543	325,040	687,224	10,455,695	0	16,705,502	1,149,006	17,854,508
Homestead Portion	5,227,443	28,077	22,686	9,170,467	0	14,448,673	0	14,448,673
Non-Homestead Portion	10,100	296,963	664,538	1,285,228	0	2,256,829	1,149,006	3,405,835
Moorland Township	165,962	0	0	361,434	0	527,396	24,500	551,896
Homestead Portion	165,962	0	0	318,010	0	483,972	0	483,972
Non-Homestead Portion	0	0	0	43,424	0	43,424	24,500	67,924
62-050 TOTALS	5,403,505	325,040	687,224	10,817,429	0	17,232,898	1,173,506	18,406,404
Homestead Portion	5,393,405	28,077	22,686	9,488,477	0	14,932,645	0	14,932,645
Non-Homestead Portion	10,100	296,963	664,538	1,328,952	0	2,300,253	1,173,506	3,473,759
61-120 HOLTON								
Blue Lake Township	0	177,983	0	12,852,683	0	13,030,666	417,460	13,448,126
Homestead Portion	0	79,078	0	8,369,927	0	8,449,005	0	8,449,005
Non-Homestead Portion	0	98,905	0	4,482,756	0	4,581,661	417,460	4,999,121
Cedar Creek Township	1,804,430	1,676,566	0	26,863,092	0	30,344,088	1,044,500	31,388,588
Homestead Portion	1,710,419	57,489	0	20,538,799	0	22,306,707	0	22,306,707
Non-Homestead Portion	94,011	1,619,077	0	6,324,293	0	8,037,381	1,044,500	9,081,881
Holton Township	3,325,343	1,161,429	0	19,622,084	0	24,108,856	1,400,197	25,509,053
Homestead Portion	3,243,015	60,268	0	14,508,347	0	17,811,630	0	17,811,630
Non-Homestead Portion	82,328	1,101,161	0	5,113,737	0	6,297,226	1,400,197	7,697,423
61-120 TOTALS	5,129,773	3,015,978	0	59,337,859	0	67,483,610	2,862,157	70,345,767
Homestead Portion	4,953,434	196,835	0	43,417,073	0	48,567,342	0	48,567,342
Non-Homestead Portion	176,339	2,819,143	0	15,920,786	0	18,916,268	2,862,157	21,778,425

COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

1998 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	7,222,725	461,189	154,770	9,628,508	0	17,467,192	1,221,346	18,688,538
Homestead Portion	7,099,312	42,717	42,884	8,665,702	0	15,850,615	0	15,850,615
Non-Homestead Portion	123,413	418,472	111,886	962,806	0	1,616,577	1,221,346	2,837,923
41-140 TOTALS	7,222,725	461,189	154,770	9,628,508	0	17,467,192	1,221,346	18,688,538
Homestead Portion	7,099,312	42,717	42,884	8,665,702	0	15,850,615	0	15,850,615
Non-Homestead Portion	123,413	418,472	111,886	962,806	0	1,616,577	1,221,346	2,837,923
61-060 MONA SHORES								
Fruitport Township	0	2,685,618	0	1,096,796	0	3,782,414	141,100	3,923,514
Homestead Portion	0	19,769	0	900,780	0	920,549	0	920,549
Non-Homestead Portion	0	2,665,849	0	196,016	0	2,861,865	141,100	3,002,965
City of Muskegon Hgts	0	3,189,900	0	0	0	3,189,900	489,300	3,679,200
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,189,900	0	0	0	3,189,900	489,300	3,679,200
City of Norton Shores	2,873,206	60,505,495	11,910,591	343,209,483	0	418,498,775	33,752,700	452,251,475
Homestead Portion	2,865,206	506,928	0	316,706,262	0	320,078,396	0	320,078,396
Non-Homestead Portion	8,000	59,998,567	11,910,591	26,503,221	0	98,420,379	33,752,700	132,173,079
City of Roosevelt Park	0	20,616,833	1,842,100	47,140,890	0	69,599,823	8,071,100	77,670,923
Homestead Portion	0	0	2,500	42,844,088	0	42,846,588	0	42,846,588
Non-Homestead Portion	0	20,616,833	1,839,600	4,296,802	0	26,753,235	8,071,100	34,824,335
61-060 TOTALS	2,873,206	86,997,845	13,752,691	391,447,169	0	495,070,912	42,454,200	537,525,112
Homestead Portion	2,865,206	526,697	2,500	360,451,130	0	363,845,533	0	363,845,533
Non-Homestead Portion	8,000	86,471,149	13,750,191	30,996,039	0	131,225,379	42,454,200	173,679,579

COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

1998 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	3,041,190	1,742,269	331,721	21,153,655	0	26,268,835	2,947,000	29,215,835
Homestead Portion	3,041,190	81,876	0	16,168,965	0	19,292,031	0	19,292,031
Non-Homestead Portion	0	1,660,393	331,721	4,984,690	0	6,976,804	2,947,000	9,923,804
Whitehall Township	0	12,323	0	508,880	0	521,203	11,500	532,703
Homestead Portion	0	0	0	375,566	0	375,566	0	375,566
Non-Homestead Portion	0	12,323	0	133,314	0	145,637	11,500	157,137
White River Township	2,405,085	1,229,201	1,264,683	38,200,460	0	43,099,429	1,241,621	44,341,050
Homestead Portion	2,405,085	98,384	0	20,723,115	0	23,226,584	64,554	23,291,138
Non-Homestead Portion	0	1,130,817	1,264,683	17,477,345	0	19,872,845	1,177,067	21,049,912
City of Montague	0	4,318,522	1,602,817	32,274,460	0	38,195,799	5,986,500	44,182,299
Homestead Portion	0	37,548	0	22,607,814	0	22,645,362	0	22,645,362
Non-Homestead Portion	0	4,280,974	1,602,817	9,666,646	0	15,550,437	5,986,500	21,536,937
61-180 TOTALS	5,446,275	7,302,315	3,199,221	92,137,455	0	108,085,266	10,186,621	118,271,887
Homestead Portion	5,446,275	2,17,808	0	59,875,460	0	65,539,543	64,554	65,604,097
Non-Homestead Portion	0	7,084,507	3,199,221	32,261,995	0	42,545,723	10,122,067	52,667,790
61-010 MUSKEGON								
Muskegon Township	0	666,055	463,859	83,650	0	1,213,564	315,200	1,528,764
Homestead Portion	0	0	6,597	0	0	6,597	0	6,597
Non-Homestead Portion	0	666,055	457,262	83,650	0	1,206,967	315,200	1,522,167
City of Muskegon	68,992	92,876,114	28,219,991	217,413,177	0	338,578,274	74,696,300	413,274,574
Homestead Portion	68,992	504,599	0	160,679,399	0	161,252,990	0	161,252,990
Non-Homestead Portion	0	92,371,515	28,219,991	56,733,778	0	177,325,284	74,696,300	252,021,584
City of Norton Shores	0	8,674,893	564,024	7,514,886	0	16,753,803	1,725,700	18,479,503
Homestead Portion	0	31,512	0	5,430,098	0	5,461,610	0	5,461,610
Non-Homestead Portion	0	8,643,381	564,024	2,084,788	0	11,292,193	1,725,700	13,017,893
61-010 TOTALS	68,992	102,217,062	29,247,874	225,011,713	0	356,545,641	76,737,200	433,282,841
Homestead Portion	68,992	536,111	6,597	166,109,497	0	166,721,197	0	166,721,197
Non-Homestead Portion	0	101,680,951	29,241,277	58,902,216	0	189,824,444	76,737,200	266,561,644

COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

1998 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	18,532,753	10,251,237	47,846,275	0	76,630,265	22,922,800	99,553,065
Homestead Portion	0	7,800	0	26,286,965	0	26,294,765	0	26,294,765
Non-Homestead Portion	0	18,524,953	10,251,237	21,559,310	0	50,335,500	22,922,800	73,258,300
61-020 TOTALS	0	18,532,753	10,251,237	47,846,275	0	76,630,265	22,922,800	99,553,065
Homestead Portion	0	7,800	0	26,286,965	0	26,294,765	0	26,294,765
Non-Homestead Portion	0	18,524,953	10,251,237	21,559,310	0	50,335,500	22,922,800	73,258,300
61-230 NORTH MUSKEGON								
City of North Muskegon	0	11,790,413	0	79,222,210	0	91,012,623	4,673,000	95,685,623
Homestead Portion	0	193,579	0	73,007,950	0	73,201,529	0	73,201,529
Non-Homestead Portion	0	11,596,834	0	6,214,260	0	17,811,094	4,673,000	22,484,094
61-230 TOTALS	0	11,790,413	0	79,222,210	0	91,012,623	4,673,000	95,685,623
Homestead Portion	0	193,579	0	73,007,950	0	73,201,529	0	73,201,529
Non-Homestead Portion	0	11,596,834	0	6,214,260	0	17,811,094	4,673,000	22,484,094
61-065 OAKRIDGE								
Cedar Creek Township	133,617	89,364	0	347,299	0	570,280	17,000	587,280
Homestead Portion	132,517	0	0	258,815	0	391,332	0	391,332
Non-Homestead Portion	1,100	89,364	0	88,484	0	178,948	17,000	195,948
Egelston Township	579,530	10,079,114	5,800,802	66,409,100	0	82,868,546	13,685,525	96,554,071
Homestead Portion	579,530	121,523	0	58,325,452	0	59,026,505	79,761	59,106,266
Non-Homestead Portion	0	9,957,591	5,800,802	8,083,648	0	23,842,041	13,605,764	37,447,805
61-065 TOTALS	713,147	10,168,478	5,800,802	66,756,399	0	83,438,826	13,702,525	97,141,351
Homestead Portion	712,047	121,523	0	58,584,267	0	59,417,837	79,761	59,497,598
Non-Homestead Portion	1,100	10,046,955	5,800,802	8,172,132	0	24,020,989	13,622,764	37,643,753

COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

1998 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	17,230	26,818,699	8,068,139	99,916,219	0	134,820,287	13,883,919	148,704,206
Homestead Portion	17,230	219,375	58,243	88,357,248	0	88,652,096	137,449	88,789,545
Non-Homestead Portion	0	26,599,324	8,009,896	11,558,971	0	46,168,191	13,746,470	59,914,661
City of Muskegon	20,700	7,298,757	21,205,349	1,664,027	0	30,188,833	25,454,500	55,643,333
Homestead Portion	20,700	0	0	1,218,428	0	1,239,128	0	1,239,128
Non-Homestead Portion	0	7,298,757	21,205,349	445,599	0	28,949,705	25,454,500	54,404,205
61-190 TOTALS	37,930	34,117,456	29,273,488	101,580,246	0	165,009,120	39,338,419	204,347,539
Homestead Portion	37,930	219,375	58,243	89,575,676	0	89,891,224	137,449	90,028,673
Non-Homestead Portion	0	33,898,081	29,215,245	12,004,570	0	75,117,896	39,200,970	114,318,866
61-210 RAVENNA								
Casnovia Township	173,665	0	0	1,222,028	0	1,395,693	39,900	1,435,593
Homestead Portion	155,765	0	0	1,085,129	0	1,240,894	0	1,240,894
Non-Homestead Portion	17,900	0	0	136,899	0	154,799	39,900	194,699
Moorland Township	4,291,510	425,552	342,371	12,241,682	0	17,301,115	1,272,500	18,573,615
Homestead Portion	4,115,885	0	5,237	10,897,289	0	15,018,411	0	15,018,411
Non-Homestead Portion	175,625	425,552	337,134	1,344,393	0	2,282,704	1,272,500	3,555,204
Ravenna Township	8,220,197	2,930,438	844,328	22,441,049	0	34,436,012	2,672,500	37,108,512
Homestead Portion	8,002,738	266,972	0	19,535,909	0	27,805,619	0	27,805,619
Non-Homestead Portion	217,459	2,663,466	844,328	2,905,140	0	6,630,393	2,672,500	9,302,893
Sullivan Township	1,820,584	262,481	0	15,967,573	0	18,050,638	1,097,400	19,148,038
Homestead Portion	1,820,584	7,300	0	13,653,752	0	15,481,636	0	15,481,636
Non-Homestead Portion	0	255,181	0	2,313,821	0	2,569,002	1,097,400	3,666,402
61-210 TOTALS	14,505,956	3,618,471	1,186,699	51,872,332	0	71,183,458	5,082,300	76,265,758
Homestead Portion	14,094,972	274,272	5,237	45,172,079	0	59,546,560	0	59,546,560
Non-Homestead Portion	410,984	3,344,199	1,181,462	6,700,253	0	11,636,898	5,082,300	16,719,198

COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

1988 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	38,272	0	2,893,383	0	2,931,655	364,500	3,296,155
Homestead Portion	0	7,746	0	2,583,255	0	2,591,001	0	2,591,001
Non-Homestead Portion	0	30,526	0	310,128	0	340,654	364,500	705,154
Dalton Township	0	5,730,367	686,133	81,164,614	0	87,581,114	3,037,599	90,618,713
Homestead Portion	0	145,402	0	69,630,245	0	69,775,647	0	69,775,647
Non-Homestead Portion	0	5,584,965	686,133	11,534,369	0	17,805,467	3,037,599	20,843,066
Fruitland Township	966,549	2,407,652	0	20,009,554	0	23,383,755	3,744,500	27,128,255
Homestead Portion	966,549	27,300	0	16,273,085	0	17,266,934	0	17,266,934
Non-Homestead Portion	0	2,380,352	0	3,736,469	0	6,116,821	3,744,500	9,861,321
Laketon Township	18,450	2,897,989	0	117,528,623	0	120,445,062	2,928,800	123,373,862
Homestead Portion	18,450	475,431	0	107,123,511	0	107,617,392	0	107,617,392
Non-Homestead Portion	0	2,422,558	0	10,405,112	0	12,827,670	2,928,800	15,756,470
Muskegon Township	185,081	12,948,999	1,895,680	46,322,089	0	61,351,849	6,040,631	67,392,480
Homestead Portion	185,081	34,891	0	41,207,130	0	41,427,102	28,131	41,455,233
Non-Homestead Portion	0	12,914,108	1,895,680	5,114,959	0	19,924,747	6,012,500	25,937,247
City of Muskegon	0	51,816,085	36,061	286,147	0	52,138,293	597,500	52,735,793
Homestead Portion	0	0	0	36,447	0	36,447	0	36,447
Non-Homestead Portion	0	51,816,085	36,061	249,700	0	52,101,846	597,500	52,699,346
61-220 TOTALS	1,170,080	75,839,364	2,617,874	268,204,410	0	347,831,728	16,713,530	364,545,258
Homestead Portion	0	690,770	0	236,853,673	0	238,714,523	28,131	238,742,654
Non-Homestead Portion	0	75,148,594	2,617,874	31,350,737	0	109,117,205	16,685,399	125,802,604

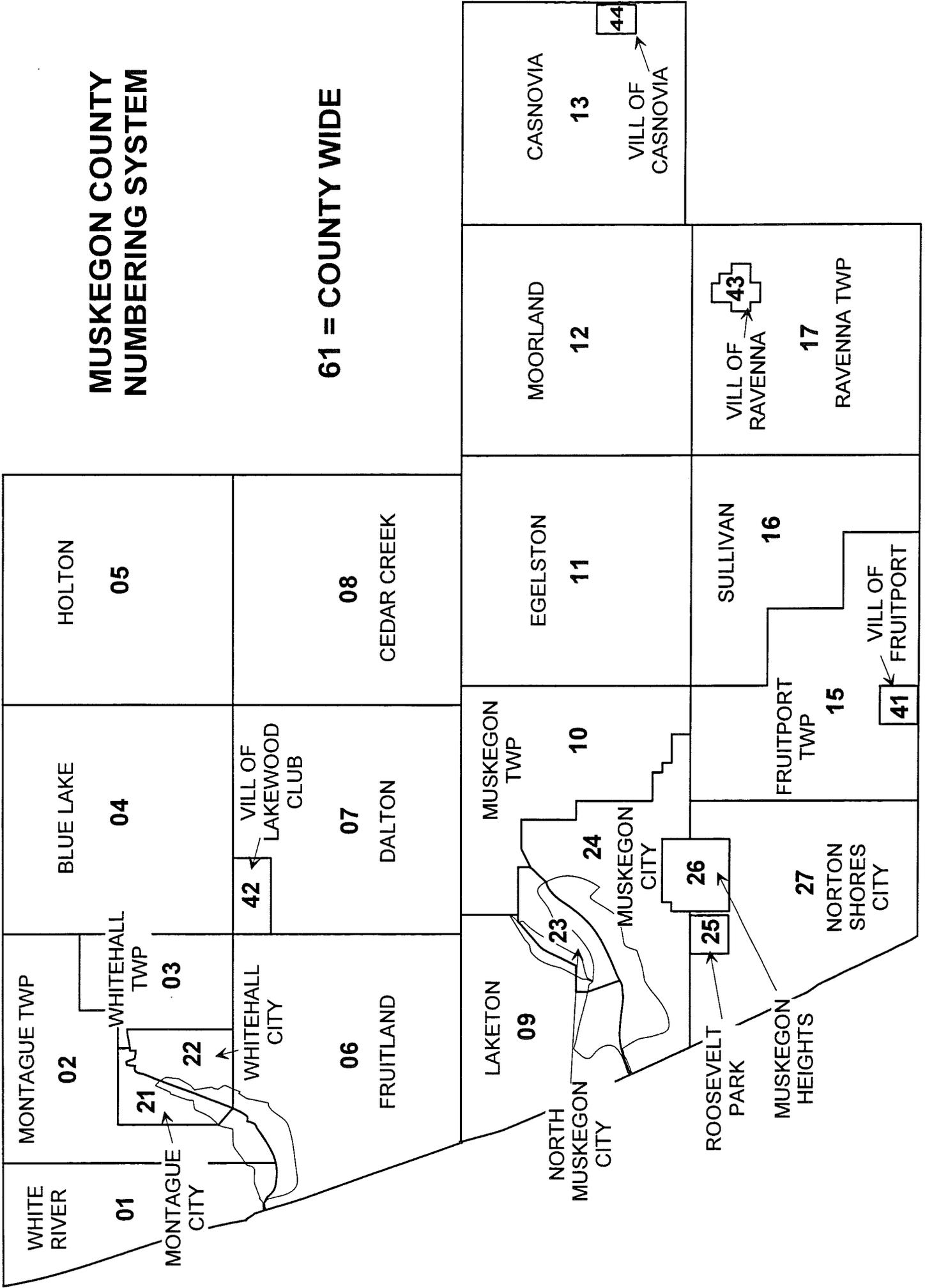
COUNTY OF MUSKOGON EQUALIZATION DEPARTMENT

1998 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

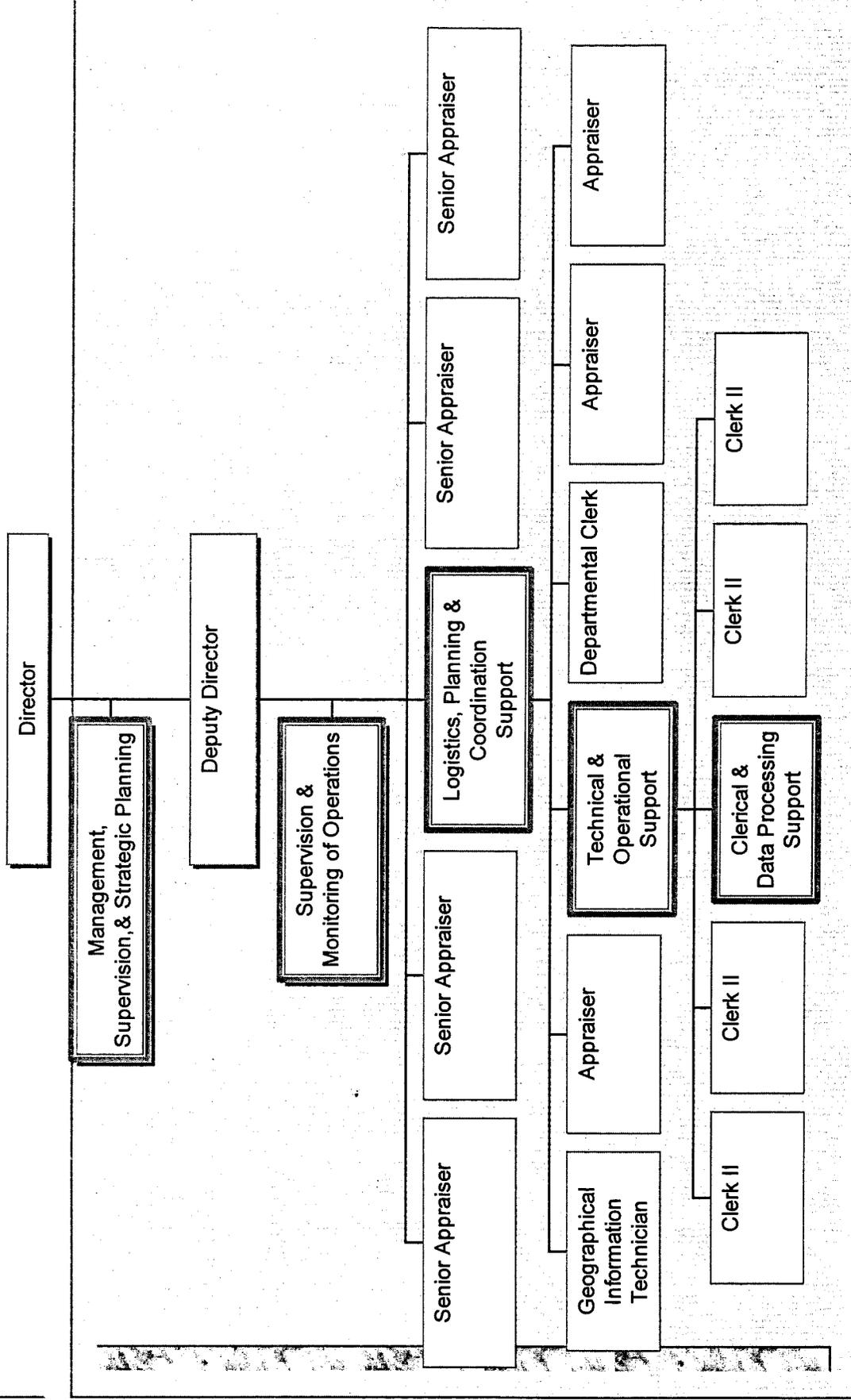
UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-240 WHITEHALL								
Blue Lake Township	0	0	0	15,364,031	0	15,364,031	783,578	16,147,609
Homestead Portion	0	0	0	10,298,830	0	10,298,830	0	10,298,830
Non-Homestead Portion	0	256,038	0	5,065,201	0	5,321,239	783,578	6,104,817
Dalton Township	0	80,183	3,007	11,511,042	0	11,594,232	2,717,000	14,311,232
Homestead Portion	0	7,076	0	8,743,065	0	8,750,141	0	8,750,141
Non-Homestead Portion	0	73,107	3,007	2,767,977	0	2,844,091	2,717,000	5,561,091
Fruitland Township	2,190,412	1,844,063	0	94,957,638	0	98,992,113	2,038,200	101,030,313
Homestead Portion	2,190,412	61,030	0	61,776,156	0	64,027,598	0	64,027,598
Non-Homestead Portion	0	1,783,033	0	33,181,482	0	34,964,515	2,038,200	37,002,715
Whitehall Township	0	8,305,730	528,963	19,653,580	0	28,488,273	3,026,900	31,515,173
Homestead Portion	0	97,450	0	17,023,395	0	17,120,845	0	17,120,845
Non-Homestead Portion	0	8,208,280	528,963	2,630,185	0	11,367,428	3,026,900	14,394,328
City of Whitehall	0	11,952,298	7,954,592	31,798,111	0	51,705,001	30,907,000	82,612,001
Homestead Portion	0	371,084	0	26,076,043	0	26,447,127	0	26,447,127
Non-Homestead Portion	0	11,581,214	7,954,592	5,722,068	0	25,257,874	30,907,000	56,164,874
61-240 TOTALS	2,190,412	22,438,312	8,486,562	173,284,402	0	206,399,686	39,472,678	245,872,366
Homestead Portion	2,190,412	536,640	0	123,917,489	0	126,644,541	0	126,644,541
Non-Homestead Portion	0	21,901,672	8,486,562	49,366,913	0	79,755,147	39,472,678	119,227,825
GRAND TOTALS	51,659,820	404,157,896	122,284,582	1,764,404,226	0	2,342,506,524	296,901,807	2,639,408,331
Homestead Portion	50,583,688	3,958,551	144,514	1,467,635,702	0	1,522,322,455	309,895	1,522,632,350
Non-Homestead Portion	1,076,132	400,199,345	122,140,068	296,768,524	0	820,184,069	296,591,912	1,116,775,981

MUSKEGON COUNTY NUMBERING SYSTEM

61 = COUNTY WIDE



Muskegon County Equalization Department - 1998 Organizational Chart



COUNTY OF MUSKEGON EQUALIZATION DEPARTMENT

TAXATION OF OTHERWISE EXEMPT PROPERTY (PA 189)

School District	Parcel Number	Property Owner	1997 Assessed	1997 Taxable	1998 Assessed	1998 Taxable
CITY OF MUSKEGON						
61010	61-30-49-033-100	ENCINITAS EAST INC	53,400	53,400	56,100	54,841
61010	61-31-49-030-100	BYWERK BRUCE	28,000	28,000	29,400	28,756
61010	61-39-49-030-200	COMPUTER PROCESS UTI	10,900	10,900	11,400	11,194
61010	61-31-49-030-400	BURGESS NORTON MFG	102,500	102,500	102,500	102,500
61010	61-31-49-032-300	SBC INC 1ST OF AMERICA	812,300	812,300	852,900	834,232
61010	61-31-49-032-400	SBC INC 1ST OF AMERICA	334,900	334,900	351,600	343,942
61010	61-31-49-032-800	GREYHOUND BUS LINES	78,000	78,000	81,900	80,106
61010	61-31-49-032-900	SHORELINE ENT PC	127,800	127,800	134,200	131,250
61010	61-31-49-033-000	GRIMSHAW FORD A DO	120,100	120,100	126,100	123,342
61010	61-31-49-033-400	SURGICAL SPECIALISTS	190,800	190,800	200,300	195,951
61010	61-31-49-033-500	METPAH	36,200	36,200	38,000	37,177
61010	61-31-49-033-600	DR OLTEAN	41,500	41,500	0	0
61010	61-31-49-033-700	SHORELINE PEDIATRICS	70,300	70,300	0	0
UNIT TOTAL PA 189			2,006,700	2,006,700	1,984,400	1,943,291
CITY OF NORTON SHORES						
61060	61-27-17-189-003	SPX CORPORATION	37,800	37,800	37,800	37,800
61060	61-27-17-189-004	WEST MICH FLYING CLUB	15,800	15,800	15,800	15,800
UNIT TOTAL PA 189			53,600	53,600	53,600	53,600
GRAND TOTAL PA 189			\$2,060,300	\$2,060,300	\$2,138,000	\$1,996,891

MUSKEGON COUNTY

PA 94

1998 COMMERCIAL FOREST

SCHOOL	UNIT NAME/PROPERTY OWNER	PARCEL I.D.	CERT. NO	ACRES
61-120	CEDAR CREEK TWP NEAL & NANCY HANSEN	08-016-400-0002-00 CC-0187	86-145 18563	40
61-120	CEDAR CREEK TWP NEAL & NANCY HANSEN	08-016-400-0005-00 CC-0191	84-083 15965	40
61-120	CEDAR CREEK TWP SYLVIA MAY TAYLOR	08-025-100-0009-00 CC-0293	76-042 14206	40
61-220	FRUITLAND TWP JOSEPH MIERENDORF	06-999-125-2000-01	90-051 21923	80
61-220	FRUITLAND TWP JOSEPH MIERENDORF	06-999-126-3000-02	90-051 21922	40
61-080	FRUITPORT TWP DONALD JABLONSKI	15-031-400-0018-00 CFR-1	75-057 14200	21.2
61-120	HOLTON TWP CHARLES DERBY	H-05-950-001-00 H-244A	81-077 3361 3362	105
61-220	LAKETON TWP JOSEPH MIERENDORF	09-999-003-0001-00 L-107	68-007 14204	45
61-180	MONTAGUE TWP RALPH C RAMTHUM	02-999-006-4000-02 MT-122-A	79-017 14212	40
61-210	MOORLAND TWP MARCELLINE J FUSILIER	12-016-300-0004-00 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 1998 TABULATION OF TENTATIVE RATIOS AND FACTORS

Local Unit	AGRICULTURAL		COMMERCIAL		DEVELOPMENTAL		INDUSTRIAL		RESIDENTIAL		PERSONAL	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
Blue Lake	—	—	48.51%	1.03072	—	—	—	—	46.79%	1.06860	50%	1.00000
Casnovia	44.85%	1.11483	45.56%	1.09745	—	—	47.86%	1.04471	45.83%	1.09099	50%	1.00000
Cedar Creek	46.22%	1.08178	46.32%	1.07945	—	—	—	—	44.12%	1.13327	50%	1.00000
Dalton	—	—	49.88%	1.00241	—	—	47.66%	1.04910	47.15%	1.06045	50%	1.00000
Egelston	50%	1.00000	49.98%	1.00040	—	—	54.98%	0.90942	45.94%	1.08838	50%	1.00000
Fruitland	47.90%	1.04384	48.80%	1.02459	—	—	—	—	45.30%	1.10375	50%	1.00000
Fruitport	45.65%	1.09529	46.71%	1.07043	—	—	47.30%	1.05708	46.06%	1.08554	50%	1.00000
Holtton	46.36%	1.07852	46.85%	1.06724	—	—	—	—	47.21%	1.05910	50%	1.00000
Laketon	50%	1.00000	49.04%	1.01958	—	—	—	—	47.76%	1.04690	50%	1.00000
Montague	46.48%	1.07573	48.12%	1.03907	—	—	39.77%	1.25723	49.69%	1.00624	50%	1.00000
Moorland	45.13%	1.10791	48.19%	1.03756	—	—	44.28%	1.12918	48.06%	1.04037	50%	1.00000
Muskegon	50%	1.00000	49.94%	1.00120	—	—	49.93%	1.00140	49.64%	1.00725	50%	1.00000
Ravenna	47.10%	1.06157	47.77%	1.04668	—	—	48.80%	1.02459	46.49%	1.07550	50%	1.00000
Sullivan	46.16%	1.08319	49.41%	1.01194	—	—	—	—	43.87%	1.13973	50%	1.00000
Whitehall	—	—	46.72%	1.07021	—	—	49.67%	1.00664	47.02%	1.06338	50%	1.00000
White River	44.86%	1.11458	49.64%	1.00725	—	—	36.41%	1.37325	46.37%	1.07828	50%	1.00000
CITIES												
Montague	—	—	48.31%	1.03498	—	—	44.92%	1.11309	47.37%	1.05552	50%	1.00000
Muskegon	50.00%	1.00000	47.48%	1.05307	—	—	49.64%	1.00725	46.26%	1.08085	50%	1.00000
Muskegon Hts	—	—	49.33%	1.01358	—	—	49.34%	1.01338	47.94%	1.04297	50%	1.00000
North Muskegon	—	—	48.60%	1.02881	—	—	—	—	46.26%	1.08085	50%	1.00000
Norton Shores	49.21%	1.01605	48.76%	1.02543	—	—	47.90%	1.04384	46.04%	1.08601	50%	1.00000
Roosevelt Park	—	—	47.62%	1.04998	—	—	49.32%	1.01379	46.76%	1.06929	50%	1.00000
Whitehall	—	—	49.17%	1.01688	—	—	49.45%	1.01112	48.77%	1.02522	50%	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 DUTIES. THE TENTATIVE RECOMMENDED EQUALIZATION RATIO AND MULTIPLYING FIGURES SHALL NOT PREJUDICE THE EQUALIZATION PROCEDURES OF THE COUNTY BOARD OF COMMISSIONERS OR THE STATE TAX COMMISSIONERS OR THE STATE TAX COMMISSION. ACT 114 OF THE PUBLIC ACTS OF 1979 REQUIRES SEPARATE EQUALIZATION OF EACH CLASS OF REAL PROPERTY. 1998 TAXABLE VALUE CHANGES ARE LIMITED TO THE INFLATION RATE OF 2.7% EXCLUSIVE OF ADDITIONS AND LOSSES.

PUBLISH: FEBRUARY 17, 1998

Muskegon County Equalization Department

COMPILATION OF THE 1998 MARCH BOARD OF REVIEW PUBLIC HEARINGS MUSKEGON COUNTY

TOWNSHIPS

BLUE LAKE MARCH 9 (9AM-12PM) & (1PM-5PM), MARCH 10 (1PM-8PM) AT THE TOWNSHIP HALL, 1491 OWASIPPE ROAD, TWIN LAKE

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

CEDAR CREEK MARCH 3 (ORGANIZATIONAL @ 7:00 PM), MARCH 9 (9:00 AM-3:30 PM) MARCH 10 (1:30 PM-8:00 PM OR ALL HAVE BEEN HEARD) AT THE TOWNSHIP HALL, 6556 SWEETER ROAD, TWIN LAKE

DALTON MARCH 3 (ORGANIZATIONAL @ 7PM), MARCH 9(9AM-3PM), MARCH 10(3PM-9PM), 1616 E RILEY THOMPSON ROAD, MUSKEGON

EGELSTON MARCH 3 (ORGANIZATIONAL @ 9:30), MARCH 9(9AM-12PM) & (1PM-5PM) MARCH 10(9AM-12PM) & (1PM-5PM), MARCH 11(2PM-5PM) & (6PM-9PM) AT THE TOWNSHIP HALL 5428 APPLE AVENUE, MUSKEGON

FRUITLAND MARCH 9 (9AM-12PM) & (1PM-4PM), MARCH 10(1PM-4PM) & (6PM-9PM), MARCH 11(9AM-12PM) & (6PM-9PM) AT THE TOWNSHIP HALL, 4545 NESTROM ROAD, WHITEHALL

FRUITPORT MARCH 9 (9AM-12PM) & (1PM-5PM), MARCH 10 (9AM-12PM) & (1PM-5PM), MARCH 11 (1PM-5PM) & (6PM-9PM) AT THE TOWNSHIP HALL, 6543 AIRLINE ROAD, FRUITPORT

HOLTON MARCH 9 (9AM-12PM) & (1PM-4PM), MARCH 12 (1PM-4PM) & (5PM-8PM) AT THE TOWNSHIP HALL, 8776 MAIN STREET, HOLTON

LAKETON MARCH 9 (9AM-12PM) & (1PM-4PM) BY APPOINTMENT, MARCH 10 (3PM-9PM) BY APPOINTMENT AT THE TOWNSHIP HALL , 2735 E GILES ROAD, MUSKEGON

MONTAGUE MARCH 3 (ORGANIZATIONAL AT 6:30PM), MARCH 9(9AM-12PM) & (1PM-4PM), MARCH 10(2PM-5PM) & (6PM-9PM) AT THE TOWNSHIP HALL , 8915 WHITBECK ROAD, MONTAGUE

MOORLAND MARCH 3 (ORGANIZATIONAL AT 7PM), MARCH 9 (9AM-12PM) & (1PM-4PM), MARCH 10 (1PM-4PM) & (6PM-9PM) AT THE TOWNSHIP HALL, 12416 E APPLE AVENUE, RAVENNA

MUSKEGON MARCH 9 (9AM-12PM) & (2PM-4PM), MARCH 10 (10PM-2PM) MARCH 11(9AM-12PM) & (6PM-9PM) AT THE TOWNSHIP HALL, 1990 E APPLE AVENUE, MUSKEGON

RAVENNA MARCH 3 (ORGANIZATIONAL), MARCH 9(9AM-12PM) & (1PM-6PM) & MARCH 10(2PM-6PM) & (7PM-9PM) AT THE TOWNSHIP HALL, 12278 STAFFORD, RAVENNA (PLEASE CALL FOR AN APPOINTMENT)

SULLIVAN MARCH 3 (ORGANIZATIONAL @ 7PM), MARCH 9 (9AM-3PM), MARCH 12(3PM-9PM), AT THE TOWNSHIP HALL, 8138 HTS-RAVENNA ROAD, RAVENNA

WHITEHALL MARCH 9, (9AM-12PM) & (1PM-5PM), MARCH 10 (9AM-12PM) &

Muskegon County Equalization Department

**COMPILATION OF THE 1998 MARCH BOARD OF REVIEW PUBLIC HEARINGS
MUSKEGON COUNTY**

(1PM-5PM) AT THE TOWNSHIP HALL , 7644 DURHAM ROAD, WHITEHALL

WHITE RIVER MARCH 3 (ORGANIZATIONAL @ 4PM), MARCH 9 (2PM-5PM) & (6PM-9PM), MARCH 11(9AM-12PM), MARCH 14 (9AM-2PM) AT THE TOWNSHIP HALL , 7386 POST ROAD, MONTAGUE

CITIES

MONTAGUE MARCH 3 (ORGANIZATIONAL 9:30AM), MARCH 9 (9AM-12PM) & (1PM-4PM), MARCH 10 (9AM-12PM) & (1PM-4PM), MARCH 11 (1PM-4PM) & (6PM-9PM) AT THE TOWNSHIP HALL , 8778 FERRY STREET, MONTAGUE

MUSKEGON MARCH 2 (ORGANIZATIONAL @ 9AM),MARCH 9, 1998 (9AM-4PM), MARCH 10(9AM-4PM), MARCH 11(1PM-8PM), MARCH 12, 13, 16, 17 & 18 (9AM-4PM), MARCH 19(1PM-8PM), MARCH 20 (9AM-4PM) AT CITY HALL, 933 TERRACE STREET, MUSKEGON

MUSKEGON HTS. MARCH 3 (ORGANIZATIONAL @ 10AM), MARCH 9 (9AM-12PM) & (1PM-4PM), MARCH 10 ((9AM-12PM) & (1PM-4PM), MARCH 11 (9AM-12PM) & (6PM-9PM)AT THE CITY HALL, 2724 PECK STREET, MUSKEGON HTS

NORTH MUSKEGON MARCH 9 (9AM-12PM) & (3PM-6PM), MARCH 10(12PM-6PM), AT CITY HALL, 1502 RUDDIMAN DRIVE, NORTH MUSKEGON

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

ROOSEVELT PARK MARCH 3 (ORGANIZATIONAL @ 3:30PM), MARCH 9(9AM-12PM) & (1PM-5PM), MARCH 10(2PM-8PM) AT CITY HALL, 900 OAK RIDGE ROAD MUSKEGON

WHITEHALL MARCH 3 (ORGANIZATIONAL @ 8:30AM), MARCH 9 (9AM-12PM) & (1PM-4PM) MARCH 10(9AM-12PM) & (1PM-4PM), MARCH 11(1PM-4PM) & (6PM-9PM) AT CITY HALL, 405 E COLBY STREET, WHITEHALL APPOINTMENTS REQUIRED.

MUSKEGON COUNTY EQUALIZATION DEPARTMENT
TOP TEN 1998 TAX PAYERS

TAXPAYER	BUSINESS	\$REAL TAXABLE	\$REAL S.E.V.	\$PERSONAL TAXABLE	\$PERSONAL S.E.V.	\$I.F.T.TAXABLE	\$I.F.T.S.E.V.	\$TOTAL TAXABLE	\$TOTAL S.E.V.	% OF COUNTY TOTAL
Consumers Energy	Electric	53,899,189	54,055,750	41,608,300	41,608,300	0	0	95,507,489	95,664,050	3.55%
S.D. Warren	Paper Products	28,682,048	28,688,400	0	0	18,304,200	18,304,200	46,986,248	46,992,600	1.74%
Michigan Cons. Gas	Natural Gas	1,353,288	1,370,000	25,813,952	25,813,952	0	0	27,167,240	27,183,952	1.01%
Howmet Corporation	Aerospace	6,885,963	7,003,500	21,364,500	21,364,500	488,400	488,400	28,738,863	28,856,400	1.07%
Sealed Power (SPX)	Automotive Parts	6,774,965	6,861,700	6,102,100	6,102,100	9,871,400	9,871,400	22,748,465	22,635,200	0.84%
Sun Chemical Co	Pigments	2,880,957	2,903,500	3,393,000	3,393,000	11,771,200	11,771,200	18,045,157	18,067,700	0.67%
Horizon Group	Property Management	15,168,769	15,277,200	0	0	0	0	15,168,769	15,277,200	0.57%
Lorin Industries	Coil Anodizing	836,413	873,900	4,489,100	4,489,100	8,397,936	8,397,936	13,723,449	13,760,936	0.51%
Brunswick	Bowling Accessories	3,261,200	3,261,200	6,680,600	6,680,600	0	0	9,941,800	9,941,800	0.37%
Lomac	Chemical Production	1,003,533	1,067,100	3,729,500	3,729,500	6,767,300	6,767,300	11,500,333	11,563,900	0.43%
	TOTALS :	120,746,325	121,362,250	113,181,052	113,181,052	55,600,436	55,400,436	289,527,813	289,943,738	10.76%
No companies have filed an appeal on their last year's assessment with the Michigan Tax Tribunal.										
NEXT 5										
TAXPAYER	BUSINESS	\$REAL TAXABLE	\$REAL S.E.V.	\$PERSONAL TAXABLE	\$PERSONAL S.E.V.	\$I.F.T.TAXABLE	\$I.F.T.S.E.V.	\$TOTAL TAXABLE	\$TOTAL S.E.V.	% OF COUNTY TOTAL
Fruitport Dev. L.P.	Real Estate	10,671,785	11,115,000	0	0	0	0	10,671,785	11,115,000	0.41%
Meijer Inc.	Retail	7,378,193	7,982,600	2,154,400	2,154,400	0	0	9,532,593	10,137,000	0.38%
Knoll Group	Office Furniture	1,870,527	1,898,800	3,099,700	3,099,700	3,711,400	3,711,400	8,681,627	8,709,900	0.32%
Briggs & Stratton	Small Engines	318,138	358,700	900	900	6,201,100	8,931,100	6,520,138	9,290,700	0.34%
General Dynamics	Military	5,992,135	6,001,600	2,228,903	2,244,800	584,800	584,800	8,805,838	8,831,200	0.33%
Kaydon Corporation	Bearings	2,233,076	2,268,400	3,403,800	3,403,800	167,500	167,500	5,804,376	5,839,700	0.22%
	TOTALS :	28,463,854	29,625,100	10,887,703	10,903,600	10,664,800	13,394,800	50,016,357	53,923,500	2.00%

