



# *1999 Equalization Report*

*Muskegon County, Michigan*

**Prepared for:** Muskegon County Board of Commissioners  
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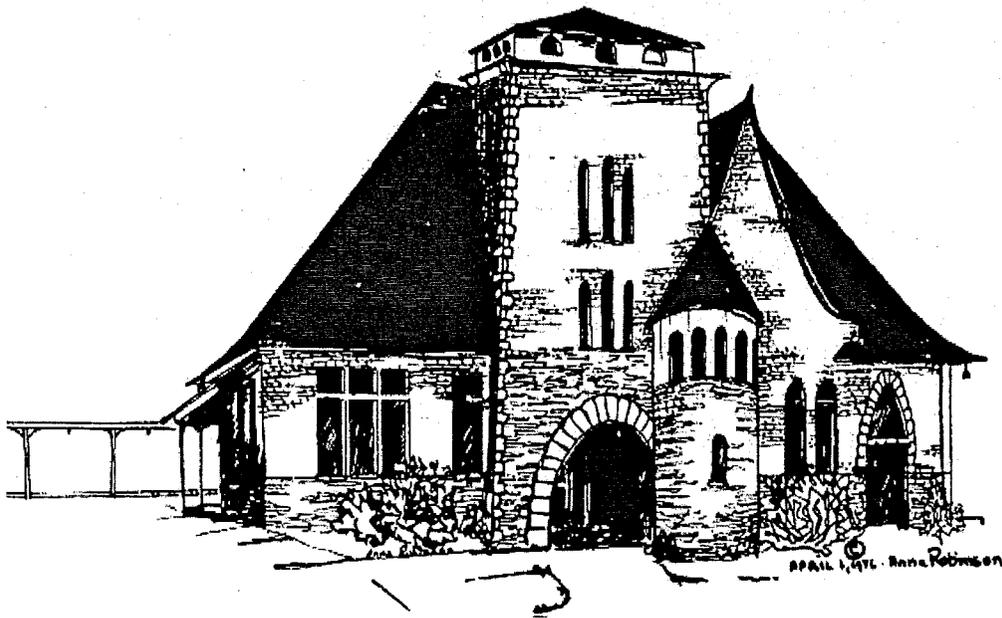
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# *Muskegon County*



# MUSKEGON COUNTY

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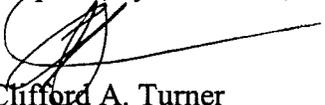
The Muskegon County Equalization Department has prepared this report as authorized by the County Board of Commissioners. The report contains a narrative summary of the 1999 equalization process and a retrospective analysis of significant 1998 events effecting valuations. Additionally, the valuations of all classes of property for each unit of government are presented in tabular and graphical format, as well as all other taxing jurisdictions.

I must commend the professionalism of our local assessors, for the first time, all units filed electronically and now utilize a common real estate index format. I am very proud of these accomplishments.

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 the taxable value limitation applies only to general ad valorem property taxes, not to special assessments. This is the fourth 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. Thus, the period of ownership can cause significant disparities in the amount of tax burden between similar properties.

Respectfully submitted,

  
Clifford A. Turner  
Director

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## ACKNOWLEDGMENTS

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

## FORWARD

The long-standing method 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 or 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

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

In March of 1994, voters amended Section 3 of Article 9 of the state Constitution to limit, for taxation purposes, annual increases in property values on a parcel by parcel basis to the lesser of five percent or inflation (2.70% for 1999 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*

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*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 cutover taxable real*

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property, and by adding to or deducting from the valuation of taxable personal property in a township, city, or county, an amount as will produce a sum which represents the proportion of true cash value established by the legislature. The tax roll and the tax statement shall clearly set forth the latest state equalized valuation for each item or property which shall be determined by using a separate factor for personal property and a separate factor for personal property and a separate factor for each classification for real property as equalized. Factors used in determining the state equalized valuation for real and personal property on the tax roll shall be rounded up to not less than 4 decimal places. Equalized values for both real and personal property shall be equalized uniformly at the same proportion of true cash value in the county. The county board of commissioners shall also cause to be entered upon its records the aggregate valuation of the taxable real and personal property of each township or city in its county as determined by the county board. The **county board of commissioners** shall also make alterations in the description of any land on the rolls as is necessary to render the descriptions conformable to the requirements of this act. After the rolls are equalized, each shall be certified to by the chairperson and the clerk of the board and be delivered to the supervisor of the proper township or city, who shall file and keep the roll in his or her office."

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

M.C.L.A 311.34 (4) states "The supervisor of a township or with the approval of the governing body, their certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the **county board of commissioners**, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax 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.

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*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 1999 Valuation and Equalization Process**

Local, state, and national economies continue to be surprisingly strong, having outperformed most forecasts. The demand for housing and business facilities are creating upward pressure on property values. As reported in local newspapers (Muskegon Chronicle, March 7, 1999), urban sprawl is intensifying in Muskegon County and impacting the price levels of real estate. Over the past two decades, 17 square miles of farmland and open space in Muskegon County has been converted into new homes, shopping centers and factories. One quarter of all agricultural cropland in the county – 19,086 acres – has been converted to other uses since 1978, according to a study by Grand Valley State University's Water Resources Institute.

The pace of residential, commercial and industrial development in Muskegon County has increased dramatically over the past five years, according to the GVSU study. The amount of land converted into homes, shopping centers and factories from 1992 to 1997 surpassed the amount of development that occurred between 1978 and 1992.

The biggest increases in land use over the past two decades was in new residential, commercial and industrial development. Homes, stores and factories now use 49,931 acres of land, a 28.8 percent increase since 1978. There are 337,492 acres of land in the county.

Most of the change in Muskegon County's land use is due to residential development in Holton, Egelston, Dalton, Moorland townships and the city of Norton Shores. Commercial development in Norton Shores, Muskegon, and Fruitport Township accounted for the biggest increases in commercial development.

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**Table 'A'**  
**Muskegon County New Construction Volume (\$)**

<b>YEAR</b>	<b>ANNUAL TOTAL</b>	<b>PERCENT CHANGE</b>
<b>1990</b>	52,107,622	+ 9%
<b>1991</b>	70,936,366	+36%
<b>1992</b>	65,510,124	- 9%
<b>1993</b>	70,402,942	+ 8%
<b>1994</b>	76,217,750	+ 8%
<b>1995</b>	114,722,908	+51%
<b>1996</b>	119,811,684	+ 4%
<b>1997</b>	126,510,044	+ 6%
<b>1998</b>	168,270,522	+33%

Available land and low interest rates have been the catalyst for the growth in the Muskegon County Tax Base for the last year. Construction of all types – residential, commercial and industrial – set new records in several local communities.

The townships have experienced significant residential growth, led by Muskegon Township with 94 new homes. Fruitport Township had 62 housing starts, followed closely by Laketon Township with 59, Egelston Township with 48 and Dalton Township with 41.

This robust economy has Muskegon County's population growing at a healthy rate. U.S. Census estimates show the county's population grew from 165,800 in 1997 to 166,748 in 1998, or .5%. As expected, most of the growth occurred in the townships.

The residential real estate market in Muskegon County continues to grow in price-level. The Muskegon County Association of Realtors figures shows that the average sales price of a home in the county for 1998 was \$87,573 up from \$81,502 in 1997. This is an increase of 7.4%. In 1997, there were 1,597 homes sold, but in 1998 there were 1,746 sold. This is an increase of 9.3%. Remarkably, the number of homes listed by association members has virtually remained unchanged for a year.

As for new home construction, the pace remains steady according to figures supplied by the Michigan Association of Homebuilders. The number of new homes built in 1998 has virtually remained unchanged from the previous year.

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**Table 'B'**  
**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>
1998	2,733	1,746	\$87,573	832
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

Corresponding, the pace of real estate development remains steady according to figures supplied by the Muskegon County Register of Deeds. The number of new condominiums and subdivisions were 15 in 1999, compared to 12 in 1997 and 14 in 1998. Table C lists each project individually.

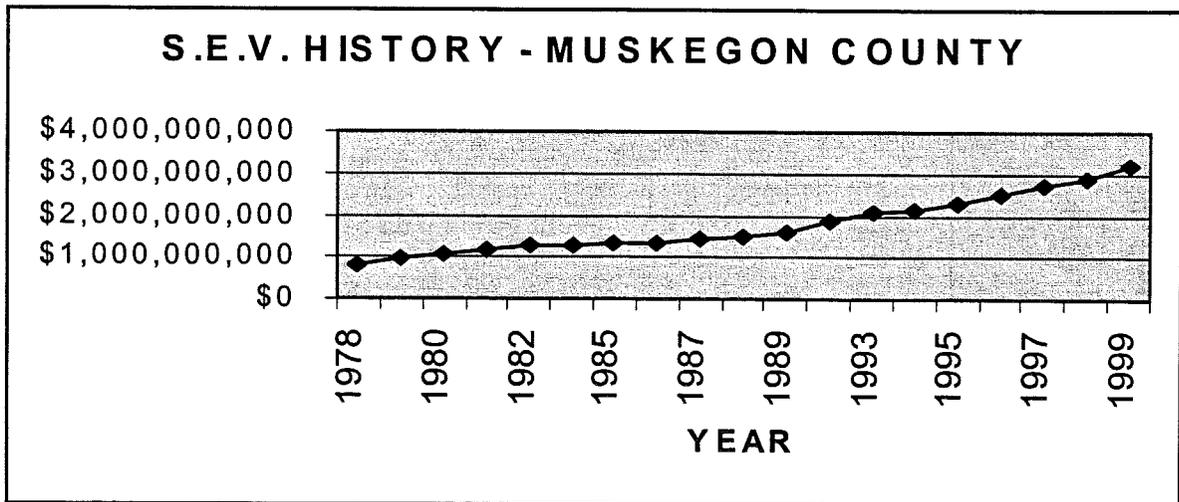
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**Table 'C'**  
**Muskegon County – New Plats and Condominiums for 1999 Assessment Rolls**

Development Name	Jurisdiction
Scenic Woods Condominiums	Fruitland Township
Green Acres #5	Fruitport Township
Hittle Creek Estates	Fruitport Township
Hoffman Woods	Fruitport Township
Fenner Glen Condominiums	Laketon Township
Horton Estates	Laketon Township
Cherokee Condominiums	Montague Township
Polonaise Highlands	Muskegon Township
Scott Acres	Muskegon Township
Wildwood Estates	Muskegon Township
Brookway #2	City of Norton Shores
Forest Park #8	City of Norton Shores
Orchard Hill	City of Norton Shores
Pheasant Run Condominiums	City of Norton Shores
Whispering Pines Estates	City of Norton Shores

Figure 1 illustrates the historical growth of state equalized value.

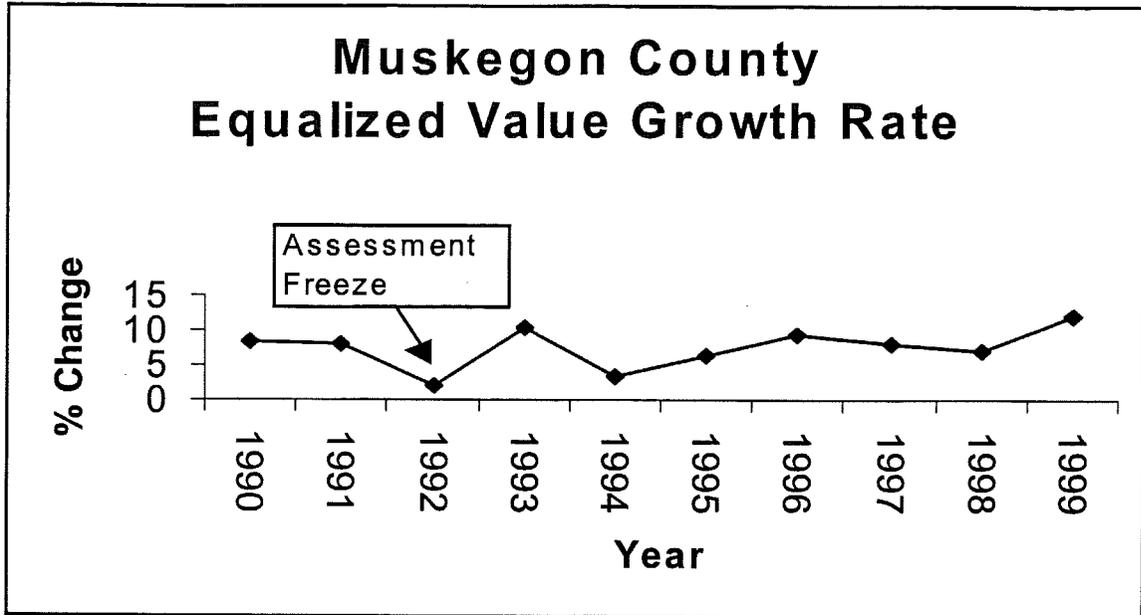
**Figure 1**



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Muskegon County increased in state equalized value by approximately 11% and the taxable value increased approximately 6.4%, as compared to 6.9% and 4.6% respectively for last year. Figure 2 illustrates the historical growth of state equalized value in percent of change.

**Figure 2**



Specifically, the two northern tiers of townships had varying growth rates of total state equalized value. Blue Lake increased 15%, Cedar Creek increased 16%, Dalton increased 13%, Fruitland increased 11%, Holton increased 7%, Montague increased 9%, Whitehall increased 9%, and White River increased 13%. The increases are due to primarily price-level changes and new construction predominately in the residential sector.

Business development in the Whitehall-Colby road corridor in Whitehall Township includes the continued expansion of the White Lake Centre (e.g. Taco Bell, Arby's, Grand Video, etc.). Commercial development along Holton Road in Dalton Township, as well as the expansion of Michigan Adventure Amusement Park (i.e. Shivering Timbers attraction) into Dalton Township, has had significant impact on their commercial equalized values. Montague Township has been significantly affected by the new Country Dairy operation. This is a 350+ heard automated milking facility with a maternity area, offices, and distribution.

In contrast, the assessed value of the Dupont manufacturing facility in White River Township was significantly reduced. The facility has ceased operations several years ago and the dismantling is nearing completion. Also, in Whitehall Township, the White Lake Landfill ceased operations and has effected the value of commercial personal property reported. In Montague Township, there has been continued development along Business US-31 that includes the new Brand Interior Designs.

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The eastern range of Townships also had varying growth rates of total state equalized value. Casnovia increased 13%, Moorland increased 26%, Ravenna increased 14%, and Sullivan increased 8%. Similarly in the northern townships, the increases are due to primarily price-level changes and new construction predominately in the residential sector, except, for the commencement of a new golf course in Moorland Township and a commercial campground in Casnovia Township.

The southern tier and centrally located townships had some similarity in growth rates of total state equalized value. Egelston increased 12%, Fruitport Township increased 6%, Laketon increased 9%, and Muskegon increased 16%.

Fruitport Township's growth includes recent commercial construction such as the new Meister Yard and Garden Store, All-Seasons R.V, and the Airline Plaza. Several other new businesses have located along this stretch of Airline Road, which was rezoned for commercial use last year. Also, there was an expansion of Lakeshore Sports Center and another at Lee Manufacturing Co, as well as renovation of the former Maxwell Restaurant and approval of an "ABC Warehouse" at the Westshore Plaza.

Increased business activity along Apple Avenue had substantial impact on both the commercial classes in Egelston and Muskegon Townships. This includes the K-Mart renovation and the sale of the former Muskegon Township Fire Station. Substantial economic growth along the Holton Road corridor is increasing commercial values in both Muskegon and Dalton Townships (i.e. Craig's Hardware, Autozone, etc). The former Muskegon County Health Department was sold to a private party and is now part of the tax base. L & M Pharmacy on Laketon Avenue permanently closed. Additionally, the former Quality Stores (i.e. Farm and Fleet) corporate offices on Whitehall Road have been demolished and a new office and distribution facility for Wesco Inc. is being constructed.

In regards to industrial activity, AgrEvo, formerly known as Noram Chemical, is completing a \$34 million dollar expansion and General Dynamics continues to increase its operations in Muskegon Township. Similarly, Muskegon Cast Products is in the process of relocating to Egelston Township.

In contrast, the dismantling and demolition of the Zephyr Oil Refinery in Muskegon Township continues and the former Wolohan Lumber Co. has been exempted by being purchased by the Muskegon Public School District.

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).

In the City of Muskegon, 36 new condominium units, plus 24 new homes elsewhere in the city helped give the city a \$23 million construction year and a growth rate of 9%. This includes new homes in the Medendorp Subdivision on McCracken.

Industrial activity include the commencement of business of S. E. Johnson Companies at the Great Lakes Dock facilities and continued levels of operation at Consumers Energy's B.C. Cobb electrical generating plant. Sappi Fine Paper is undergoing a \$30 million expansion.

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Dilesco purchased the former "Outlets" retail center from Muskegon County and constructed a 45,000 square foot industrial facility. Although the improvements have been granted tax abatement, the land has been placed on the assessment roll. Brunswick moved its electronics operation to Indiana and the assessed value of the former Shaw Walker/Knoll Group on Western Avenue was reduced to due unused capacity. The Westshore Pavilion, formerly E.H. Sheldon/Amstore, facility was purchased by the City and demolished. Likewise, 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 1999.

On the commercial side, development continues at Harbour Towne with the expansion of Docker's Waterfront Café and the new Harbour Towne Yacht Club. The Health Pavilion Complex is being constructed on East Sherman. In the downtown area, the corporate headquarters for Muskegon Construction Co. was completed and recent vacancies at the Muskegon Mall include Schlotzsky's Deli and Lindy's.

Additionally, Lakeshore Trail purchases, which include the former Amoco Marine Oil Terminal, have exempted significant assessed value.

The City of Muskegon Heights grew 11% in total state equalized value. Development in Woodcliffe Subdivision and new homes constructed by the Muskegon Heights Housing Commission has had an impact on the residential class. In the commercial class, the construction of the M. A. Houston Apartments has replaced the former Heritage Hospital, although this project is a PILOT. The Days Inn was renovated and opened as the Muskegon Quality Inn and Suites. Expansion of the Lift-Tech facility highlighted industrial activity. In contrast, increased vacancies in the Central Business District and along the Glade Street corridor have affected the commercial tax base.

For Norton Shores, \$38.2 million in construction led all cities and townships in the county. This resulted in 11% increase in total state equalized value. The total of 166 housing starts during 1998 also led the county. Not all of those were traditional single-family homes. The early stages of Pheasant Run, a condominium development near U.S. 31 and Sternberg Road, accounted for 48 of those units. This level of activity is expected to continue for the immediate future with the new condominiums of "Windflower Bay." This housing development is occurring at the site of the former Pleasure Island Water Park. New subdivisions like Westwood Farms will also lend to the growth.

Commercial development continues with the first phase of "The Pointes," a planned shopping center development west of U.S. 31 and continued construction of the "South Pointe" professional office center. There are new facilities such as Seminole Shores Living Center, Hampton Inn, and a new "V.I.P." automatic car wash. Also, the K-Mart renovation was completed, a new indoor athletic field was constructed by Pemberton Acquisitions on Judson Road, Conn-Geneva-Robinson PC constructed a new office building in the Airport Business Park, and the Muskegon Commerce Bank on Grand Haven Road commenced operations. In contrast, the Lakeshore Market Place continues to be plagued by some vacancy with the departure of the Ben Franklin Craft Store.

Industrial development continues along the US-31 corridor and in the second phase of the Norton Industrial Center, which includes such new businesses as Centron Data Services,

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Honeycomb Products, Production Control Automation, Sintel Manufacturing, Non-Ferrous Cast Alloys, Johnson Technology, and Acemco.

The City of Montague grew 14%. The increase is due to price-level changes and new construction in all classes of property, as well as a small new apartment building. Whitehall Products has commenced a plant expansion and a new Wesco Store was constructed on Water Street. Additionally, continued growth at the Ellenwood Landing dockominium and condominium development, including the Weathervane Inn, 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. Because of North Muskegon's limited space, ongoing building projects are primarily renovation.

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 development of the Muskegon Crossing Shopping Center, that includes Rite-Aid drug store, Familiy Video, and a neighborhood retail/service center. Also, Baty Appraisals constructed a new office building. Industrial activity included a large addition to Precision Tool.

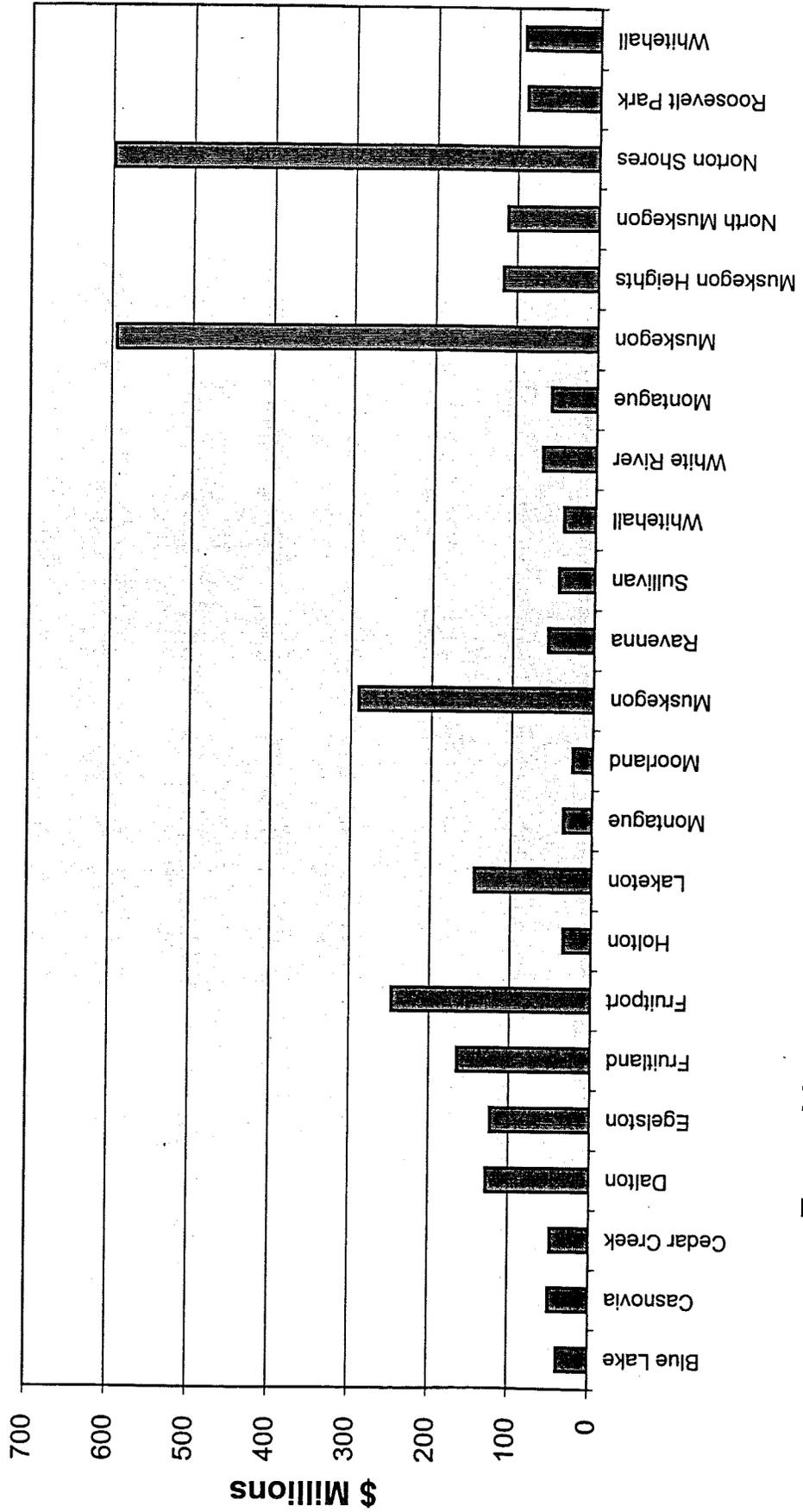
A large big building project that commenced in 19998 is the new Community Shores Banking Complex on Norton Avenue.

Also, the City of Whitehall grew 9%. This increase is due to price-level changes and new construction in the residential and industrial classes of property. Titanium Ingot, Thermatech, and Sprayform Technology expansion projects at the Howmet Corporation were a major factor in growth. Commercial influences include the openings of Glik's retail store, Shear Genius Salon, Thunderbolt Gym and a small new apartment building on Mears Avenue.

Some factors limiting the tax base of Muskegon County levies include the establishment of the Roosevelt Park Downtown Development District and several Brownfield Redevelopment Authorities that can capture tax revenue.

*1999 Muskegon County Equalization Report*

**Muskegon County  
S.E.V Comparison**



**Townships**

**Cities**

1999 Muskegon County Equalization Report

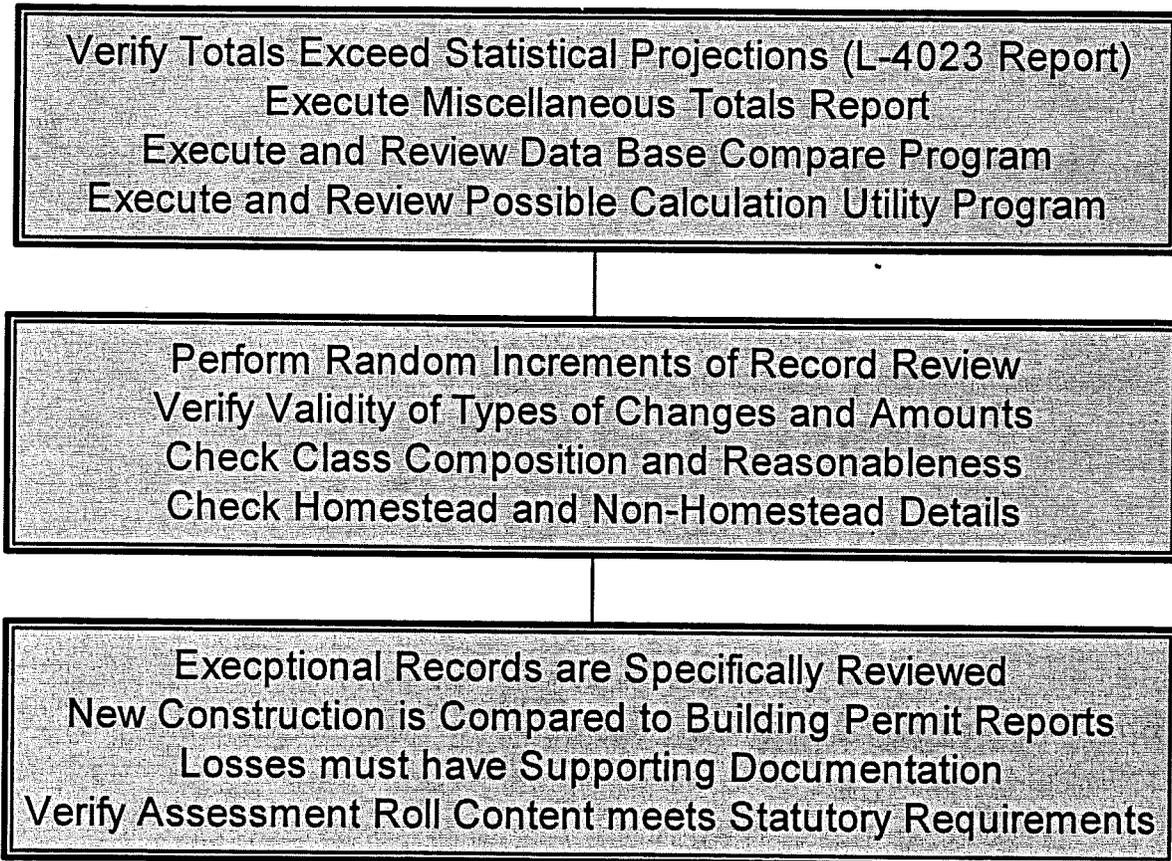
**Auditing and Compliance of Assessment Rolls**

Today, the process of auditing and compliance review of assessment rolls 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.

Figure 4



## 1999 Muskegon County Equalization Report

### **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.

1999 Muskegon County Equalization Report

**Table D**  
**ASSESSING OFFICERS COUNTY OF MUSKEGON AS OF APRIL 28, 1999**

<b>LEVEL REQUIRED</b>	<b>LOCAL UNIT</b>	<b>ASSESSOR ACKNOWLEDGING</b>	<b>STATE CERTIFICATION HELD</b>
I	Blue Lake Township	Marion Knash	II
I	Casnovia Township	Debbie Schuitema	I
I	Cedar Creek Township	James Muston	I
II	Dalton Township	Wanda Budnick	III
II	Egelston Township	Marla Rasch	II
II	Fruitland Township	Clifford Turner	IV
II	Fruitport Township	Lesli Lehner	II
I	Holton Township	Marion Knash	II
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
II	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

1999 Muskegon County Equalization Report

**Table E**  
**MUSKEGON COUNTY EQUALIZATION DEPARTMENT STAFF**

<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>	<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>
Clifford Turner, Director	IV	Melissa Holder, Appraiser	II
Dennis Burns, Deputy Director	III	Thomas Van Bruggen, Geographic Technician	I
Susan Bowen, Senior Appraiser	III	Annette Messenger, Departmental Clerk	I
Maria Hartness, Senior Appraiser	III	Michelle Heffner, Clerk II	I
Jerry Groeneveld, Senior Appraiser	III	Heather Singleton, Clerk II	I
Joann Pierce Hunt, Senior Appraiser	III	Milly Hartman, Clerk II	
Penny Good, Appraiser	II	Sandra Banks, Clerk II	
Susan Barclay, Appraiser	III		

# *Appendix*

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES**

TOWNSHIPS	1998 EQUALIZED VALUE			1999 EQUALIZED VALUE			TOTAL	% CHANGE
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL		
Blue Lake	\$32,572,450	\$1,201,038	\$33,773,488	\$37,607,674	\$1,325,047	\$38,932,721		15.28%
Casnovia	\$41,683,750	\$2,410,252	\$44,094,002	\$47,178,750	\$2,473,000	\$49,651,750		12.60%
Cedar Creek	\$39,542,500	\$1,426,000	\$40,968,500	\$45,505,187	\$2,008,700	\$47,513,887		15.98%
Dalton	\$106,836,250	\$5,754,599	\$112,590,849	\$121,176,550	\$6,369,700	\$127,546,250		13.28%
Egelston	\$95,950,000	\$13,700,000	\$109,650,000	\$107,991,750	\$15,172,400	\$123,164,150		12.32%
Fruitland	\$142,018,300	\$5,782,700	\$147,801,000	\$158,733,600	\$5,992,000	\$164,725,600		11.45%
Fruitport	\$219,394,389	\$12,582,700	\$231,977,089	\$233,343,800	\$13,228,000	\$246,571,800		6.29%
Holtton	\$29,879,750	\$1,761,322	\$31,641,072	\$32,125,650	\$1,807,935	\$33,933,585		7.25%
Laketon	\$129,560,000	\$2,928,800	\$132,488,800	\$141,543,300	\$3,236,200	\$144,779,500		9.28%
Montague	\$28,909,600	\$2,947,000	\$31,856,600	\$31,563,300	\$3,174,300	\$34,737,600		9.04%
Moorland	\$18,726,050	\$1,297,000	\$20,023,050	\$23,776,750	\$1,445,100	\$25,221,850		25.96%
Muskegon	\$229,529,302	\$20,243,770	\$249,773,072	\$265,442,878	\$25,281,600	\$290,724,478		16.40%
Ravenna	\$46,960,460	\$3,015,000	\$49,975,460	\$53,861,900	\$3,025,000	\$56,886,900		13.83%
Sullivan	\$38,905,678	\$1,609,800	\$40,515,478	\$42,012,500	\$1,586,900	\$43,599,400		7.61%
Whitehall	\$32,477,800	\$3,038,400	\$35,516,200	\$35,103,300	\$3,671,800	\$38,775,100		9.18%
White River	\$57,130,500	\$1,262,300	\$58,392,800	\$64,745,050	\$1,330,100	\$66,075,150		13.16%
<b>TOWNSHIP TOTALS</b>	<b>\$1,290,076,779</b>	<b>\$80,960,681</b>	<b>\$1,371,037,460</b>	<b>\$1,441,711,939</b>	<b>\$91,127,782</b>	<b>\$1,532,839,721</b>		<b>11.80%</b>
<b>CITIES</b>								
Montague	\$43,601,400	\$5,986,500	\$49,587,900	\$50,709,900	\$5,680,500	\$56,390,400		13.72%
Muskegon	\$441,866,600	\$100,998,000	\$542,864,600	\$476,793,200	\$117,367,700	\$594,160,900		9.45%
Muskegon Heights	\$82,091,900	\$23,412,100	\$105,504,000	\$92,235,500	\$25,178,850	\$117,414,350		11.29%
North Muskegon	\$97,927,700	\$4,673,000	\$102,600,700	\$107,552,500	\$4,595,800	\$112,148,300		9.31%
Norton Shores	\$496,935,500	\$42,182,300	\$539,117,800	\$547,603,970	\$50,111,900	\$597,715,870		10.87%
Roosevelt Park	\$72,929,400	\$8,073,600	\$81,003,000	\$79,759,700	\$8,845,600	\$88,605,300		9.39%
Whitehall	\$54,146,600	\$30,907,000	\$85,053,600	\$59,519,900	\$32,920,700	\$92,440,600		8.69%
<b>CITY TOTALS</b>	<b>\$1,289,499,100</b>	<b>\$216,232,500</b>	<b>\$1,505,731,600</b>	<b>\$1,414,174,670</b>	<b>\$244,701,050</b>	<b>\$1,658,875,720</b>		<b>10.17%</b>
<b>COUNTY TOTAL</b>	<b>\$2,579,575,879</b>	<b>\$297,193,181</b>	<b>\$2,876,769,060</b>	<b>\$2,855,886,609</b>	<b>\$335,828,832</b>	<b>\$3,191,715,441</b>		<b>10.95%</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

TOWNSHIPS	1998 TAXABLE VALUE			1999 TAXABLE VALUE			TOTAL	% CHANGE
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL		
Blue Lake	\$28,650,735	\$1,201,038	\$29,851,773	\$32,952,480	\$1,324,916	\$34,277,396	14.83%	
Casnovia	\$35,568,387	\$2,410,252	\$37,978,639	\$38,058,946	\$2,472,407	\$40,531,353	6.72%	
Cedar Creek	\$33,846,023	\$1,426,000	\$35,272,023	\$36,812,095	\$2,008,700	\$38,820,795	10.06%	
Dalton	\$99,175,346	\$5,754,599	\$104,929,945	\$106,677,724	\$6,369,700	\$113,047,424	7.74%	
Egelston	\$82,868,546	\$13,685,525	\$96,554,071	\$89,999,468	\$15,158,336	\$105,157,804	8.91%	
Fruitland	\$122,375,868	\$5,782,700	\$128,158,568	\$130,631,582	\$5,992,000	\$136,623,582	6.61%	
Fruitport	\$192,135,514	\$12,582,700	\$204,718,214	\$202,702,755	\$13,228,000	\$215,930,755	5.48%	
Holtton	\$26,426,625	\$1,761,322	\$28,187,947	\$27,782,879	\$1,807,935	\$29,590,814	4.98%	
Laketon	\$120,445,062	\$2,928,800	\$123,373,862	\$127,205,363	\$3,236,200	\$130,441,563	5.73%	
Montague	\$26,268,835	\$2,947,000	\$29,215,835	\$27,600,706	\$3,174,300	\$30,775,006	5.34%	
Moonland	\$17,828,511	\$1,297,000	\$19,125,511	\$19,524,131	\$1,445,100	\$20,969,231	9.64%	
Muskegon	\$197,385,700	\$20,239,750	\$217,625,450	\$206,714,054	\$25,247,119	\$231,961,173	6.59%	
Ravenna	\$40,223,449	\$3,015,000	\$43,238,449	\$43,846,062	\$3,025,000	\$46,871,062	8.40%	
Sullivan	\$32,947,383	\$1,609,800	\$34,557,183	\$35,087,610	\$1,586,900	\$36,674,510	6.13%	
Whitehall	\$29,009,476	\$3,038,400	\$32,047,876	\$31,247,652	\$3,671,800	\$34,919,452	8.96%	
White River	\$43,099,429	\$1,241,621	\$44,341,050	\$44,940,970	\$1,273,456	\$46,214,426	4.22%	
<b>TOWNSHIP TOTALS</b>	<b>\$1,128,254,889</b>	<b>\$80,921,507</b>	<b>\$1,209,176,396</b>	<b>\$1,201,784,477</b>	<b>\$91,021,869</b>	<b>\$1,292,806,346</b>	<b>6.92%</b>	
<b>CITIES</b>								
Montague	\$38,195,799	\$5,986,500	\$44,182,299	\$41,328,438	\$5,680,500	\$47,008,938	6.40%	
Muskegon	\$420,655,700	\$100,998,000	\$521,653,700	\$436,668,758	\$117,367,700	\$554,036,458	6.21%	
Muskegon Heights	\$79,820,165	\$23,412,100	\$103,232,265	\$83,490,818	\$25,178,850	\$108,669,668	5.27%	
North Muskegon	\$91,012,623	\$4,673,000	\$95,685,623	\$94,635,902	\$4,595,800	\$99,231,702	3.71%	
Norton Shores	\$463,012,824	\$42,182,300	\$505,195,124	\$488,378,895	\$50,111,900	\$538,490,795	6.59%	
Roosevelt Park	\$69,597,323	\$8,073,600	\$77,670,923	\$72,156,181	\$8,845,600	\$81,001,781	4.29%	
Whitehall	\$51,705,001	\$30,907,000	\$82,612,001	\$54,121,066	\$32,920,700	\$87,041,766	5.36%	
<b>CITY TOTALS</b>	<b>\$1,213,999,435</b>	<b>\$216,232,500</b>	<b>\$1,430,231,935</b>	<b>\$1,270,780,058</b>	<b>\$244,701,050</b>	<b>\$1,515,481,108</b>	<b>5.96%</b>	
<b>COUNTY TOTAL</b>	<b>\$2,342,254,324</b>	<b>\$297,154,007</b>	<b>\$2,639,408,331</b>	<b>\$2,472,564,535</b>	<b>\$335,722,919</b>	<b>\$2,808,287,454</b>	<b>6.40%</b>	

## MUSKEGON COUNTY HISTORICAL EQUALIZED VALUE

<u>YEAR</u>	<u>EQUALIZED VALUE TOTALS</u>	<u>PERCENT OF CHANGE</u>
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%
1999	\$3,191,715,441	10.95%

## MUSKEGON COUNTY HISTORICAL TAXABLE VALUE

<u>YEAR</u>	<u>TAXABLE VALUE TOTALS</u>	<u>PERCENT OF CHANGE</u>
1979	\$940,296,799	14.84%
1980	\$1,053,811,830	12.07%
1981	\$1,193,056,925	13.21%
1982	\$1,279,610,879	7.25%
1983	\$1,286,158,107	0.51%
1984	\$1,310,096,105	1.86%
1985	\$1,317,202,764	0.54%
1986	\$1,351,146,322	2.58%
1987	\$1,414,301,706	4.67%
1988	\$1,472,826,966	4.14%
1989	\$1,573,742,277	6.85%
1990	\$1,706,613,440	8.44%
1991	\$1,841,139,281	7.88%
1992	\$1,880,980,289	2.16%
1993	\$2,076,999,023	10.42%
1994	\$2,143,790,778	3.22%
1995	\$2,235,210,925	4.26%
1996	\$2,368,439,887	5.96%
1997	\$2,523,554,381	6.55%
1998	\$2,639,408,331	4.59%
1999	\$2,808,287,454	6.40%

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES**

<b>UNIT</b>	<b>1998 CEV</b>	<b>PERCENT INCREASE</b>	<b>1999 CEV</b>	<b>1998 Total Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>1999 Total Parcel Count</b>
Blue Lake	\$33,773,488	15.28%	\$38,932,721	1765	1.53%	1,792
Casnovia	\$44,094,002	12.60%	\$49,651,750	1320	1.52%	1,340
Cedar Creek	\$40,968,500	15.98%	\$47,513,887	1606	1.43%	1,629
Dalton	\$112,590,849	13.28%	\$127,546,250	5575	1.90%	5,681
Egelston	\$109,650,000	12.32%	\$123,164,150	3713	0.62%	3,736
Fruitland	\$147,801,000	11.45%	\$164,725,600	3380	2.43%	3,462
Fruitport	\$231,977,089	6.29%	\$246,571,800	5606	1.48%	5,689
Holton	\$31,641,072	7.25%	\$33,933,585	1545	0.00%	1,545
Laketon	\$132,488,800	9.28%	\$144,779,500	3415	1.49%	3,466
Montague	\$31,856,600	9.04%	\$34,737,600	1190	2.18%	1,216
Moorland	\$20,023,050	25.96%	\$25,221,850	813	2.95%	837
Muskegon	\$249,773,072	16.40%	\$290,724,478	7204	1.18%	7,289
Ravenna	\$49,975,460	13.83%	\$56,886,900	1581	1.52%	1,605
Sullivan	\$40,515,478	7.61%	\$43,599,400	1219	1.56%	1,238
Whitehall	\$35,516,200	9.18%	\$38,775,100	877	1.03%	886
White River	\$58,392,800	13.16%	\$66,075,150	1258	1.03%	1,271
<b>CITIES</b>						
Montague	\$49,587,900	13.72%	\$56,390,400	1556	5.33%	1,639
Muskegon	\$542,864,600	9.45%	\$594,160,900	17655	1.05%	17,841
Muskegon Heights	\$105,504,000	11.29%	\$117,414,350	6170	-1.77%	6,061
North Muskegon	\$102,600,700	9.31%	\$112,148,300	1951	-0.92%	1,933
Norton Shores	\$539,117,800	10.87%	\$597,715,870	10178	1.85%	10,366
Roosevelt Park	\$81,003,000	9.39%	\$88,605,300	1585	0.63%	1,595
Whitehall	\$85,053,600	8.69%	\$92,440,600	1595	-0.63%	1,585
<b>COUNTY TOTALS</b>	<b>\$2,876,769,060</b>	<b>10.95%</b>	<b>\$3,191,715,441</b>	<b>82,757</b>	<b>1.14%</b>	<b>83,702</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY CLASS  
AGRICULTURE (101)**

<b>UNITS</b>	<b>1998 CEV</b>	<b>PERCENT INCREASE</b>	<b>1999 CEV</b>	<b>1998 Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>1999 Parcel Count</b>
Blue Lake	\$0	0.00%	\$0	0	-0.00%	0
Casnovia	\$14,313,900	7.01%	\$15,393,300	361	-0.84%	358
Cedar Creek	\$2,083,200	6.47%	\$2,227,400	60	-1.69%	59
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$686,500	27.53%	\$947,300	13	0.00%	13
Fruitland	\$3,566,400	4.64%	\$3,740,100	53	-1.92%	52
Fruitport	\$4,235,400	26.61%	\$5,771,150	71	5.33%	75
Holton	\$5,093,350	11.74%	\$5,771,150	174	0.00%	174
Laketon	\$40,000	0.00%	\$40,000	1	0.00%	1
Montague	\$3,282,600	3.80%	\$3,412,400	125	0.00%	125
Moorland	\$4,868,350	9.88%	\$5,401,850	149	-4.20%	143
Muskegon	\$291,200	23.19%	\$379,100	15	0.00%	15
Ravenna	\$11,145,060	9.20%	\$12,273,800	320	0.31%	321
Sullivan	\$2,866,650	-0.31%	\$2,857,800	101	-3.06%	98
Whitehall	\$0	0.00%	\$0	0	0.00%	0
White River	\$2,738,400	9.56%	\$3,027,800	129	0.77%	130
<b>CITIES</b>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$92,000	8.64%	\$100,700	21	4.55%	22
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$3,548,100	26.87%	\$4,851,800	21	-5.00%	20
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
<b>COUNTY TOTAL:</b>	<b>\$58,851,110</b>	<b>11.10%</b>	<b>\$66,195,650</b>	<b>1,614</b>	<b>-0.50%</b>	<b>1,606</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY CLASS  
COMMERCIAL (201)**

<b>UNITS</b>	<b>1998 CEV</b>	<b>PERCENT INCREASE</b>	<b>1999 CEV</b>	<b>1998 Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>1999 Parcel Count</b>
Blue Lake	\$458,200	1.94%	\$467,250	8	0.00%	8
Casnovia	\$893,700	17.90%	\$1,088,600	26	-4.00%	25
Cedar Creek	\$2,532,600	5.85%	\$2,690,000	21	0.00%	21
Dalton	\$6,633,800	17.10%	\$8,002,300	122	8.96%	134
Egelston	\$10,501,700	7.77%	\$11,386,700	140	0.71%	141
Fruitland	\$4,630,900	4.12%	\$4,829,800	34	0.00%	34
Fruitport	\$26,462,300	8.72%	\$28,991,400	197	2.96%	203
Holton	\$1,368,850	12.61%	\$1,566,400	45	4.26%	47
Laketon	\$3,177,300	4.40%	\$3,323,700	36	2.70%	37
Montague	\$1,998,200	9.08%	\$2,197,700	50	1.96%	51
Moorland	\$429,700	37.07%	\$682,800	10	37.50%	16
Muskegon	\$46,966,000	26.87%	\$64,219,800	317	6.49%	339
Ravenna	\$3,235,100	3.87%	\$3,365,200	68	0.00%	68
Sullivan	\$450,700	2.51%	\$462,300	40	0.00%	40
Whitehall	\$10,008,900	5.66%	\$10,609,600	73	0.00%	73
White River	\$1,742,900	12.44%	\$1,990,500	17	0.00%	17
<b>CITIES</b>						
Montague	\$4,550,900	16.48%	\$5,448,600	100	-4.17%	96
Muskegon	\$102,580,200	4.91%	\$107,881,200	1276	0.16%	1278
Muskegon Heights	\$21,979,100	7.36%	\$23,726,400	451	-2.97%	438
North Muskegon	\$11,801,000	7.24%	\$12,722,400	101	-3.06%	98
Norton Shores	\$75,349,600	7.89%	\$81,804,600	435	9.94%	483
Roosevelt Park	\$21,069,700	10.08%	\$23,430,500	84	3.45%	87
Whitehall	\$12,450,100	7.84%	\$13,508,500	143	-1.42%	141
<b>COUNTY TOTAL</b>	<b>\$371,271,450</b>	<b>10.41%</b>	<b>\$414,396,250</b>	<b>3,794</b>	<b>2.09%</b>	<b>3,875</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY CLASS  
INDUSTRIAL (301)**

<b>UNITS</b>	<b>1998 CEV</b>	<b>PERCENT INCREASE</b>	<b>1999 CEV</b>	<b>1998 Parcel</b>	<b>PERCENT INCREASE</b>	<b>1999 Parcel</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$974,300	13.39%	\$1,124,900	18	0.00%	18
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$822,300	-15.72%	\$710,600	25	3.85%	26
Egelston	\$6,584,800	7.44%	\$7,114,300	73	3.95%	76
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$1,922,200	18.40%	\$2,355,600	26	7.14%	28
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$486,500	12.37%	\$555,200	13	0.00%	13
Moorland	\$376,600	16.99%	\$453,700	15	0.00%	15
Muskegon	\$10,672,500	31.06%	\$15,481,600	115	-22.34%	94
Ravenna	\$969,300	11.17%	\$1,091,200	17	0.00%	17
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$555,600	16.53%	\$665,600	13	-160.00%	5
White River	\$1,748,200	-22.56%	\$1,426,400	7	0.00%	7
<b>CITIES</b>						
Montague	\$1,743,800	30.58%	\$2,512,000	21	4.55%	22
Muskegon	\$101,370,700	3.98%	\$105,577,900	296	-1.02%	293
Muskegon Heights	\$10,294,000	6.07%	\$10,959,000	138	0.72%	139
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$29,090,500	6.94%	\$31,261,100	168	-4.35%	161
Roosevelt Park	\$1,839,600	-2.91%	\$1,787,500	10	-25.00%	8
Whitehall	\$8,074,800	8.90%	\$8,863,700	34	2.86%	35
<b>COUNTY TOTAL</b>	<b>\$177,525,700</b>	<b>7.51%</b>	<b>\$191,940,300</b>	<b>989</b>	<b>-3.34%</b>	<b>957</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY CLASS  
RESIDENTIAL (401)**

<b>UNITS</b>	<b>1998 CEV</b>	<b>PERCENT INCREASE</b>	<b>1999 CEV</b>	<b>1998 Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>1999 Parcel Count</b>
Blue Lake	\$32,114,250	13.53%	\$37,140,424	1580	0.13%	1,582
Casnovia	\$25,501,850	13.76%	\$29,571,950	825	1.90%	841
Cedar Creek	\$34,926,700	13.95%	\$40,587,787	1445	1.37%	1465
Dalton	\$99,380,150	11.63%	\$112,463,650	4667	1.23%	4725
Egelston	\$78,177,000	11.71%	\$88,543,450	3157	1.22%	3196
Fruitland	\$133,821,000	10.88%	\$150,163,700	3117	2.78%	3,206
Fruitport	\$186,774,489	5.20%	\$197,009,700	4854	1.34%	4,920
Holton	\$23,417,550	5.53%	\$24,788,100	1241	0.08%	1242
Laketon	\$126,342,700	8.57%	\$138,179,600	3271	1.39%	3317
Montague	\$23,142,300	8.88%	\$25,398,000	908	2.78%	934
Moorland	\$13,051,400	24.29%	\$17,238,400	583	3.95%	607
Muskegon	\$171,599,602	6.87%	\$184,258,978	5967	0.02%	5968
Ravenna	\$31,611,000	14.87%	\$37,131,700	1035	1.52%	1051
Sullivan	\$35,588,328	8.02%	\$38,692,400	1005	1.86%	1024
Whitehall	\$21,913,300	8.04%	\$23,828,100	687	0.43%	690
White River	\$50,901,000	12.69%	\$58,300,350	1052	1.03%	1063
<b>CITIES</b>						
Montague	\$37,306,700	12.73%	\$42,749,300	1244	6.54%	1331
Muskegon	\$237,823,700	9.65%	\$263,233,400	12974	0.07%	12983
Muskegon Heights	\$49,818,800	13.43%	\$57,550,100	4584	-0.35%	4568
North Muskegon	\$86,126,700	9.18%	\$94,830,100	1645	-1.11%	1627
Norton Shores	\$388,947,300	9.48%	\$429,686,470	8501	1.31%	8614
Roosevelt Park	\$50,020,100	8.29%	\$54,541,700	1265	0.16%	1267
Whitehall	\$33,621,700	9.49%	\$37,147,700	1086	-0.09%	1085
<b>COUNTY TOTAL</b>	<b>\$1,971,927,619</b>	<b>9.67%</b>	<b>\$2,183,035,059</b>	<b>66,693</b>	<b>0.91%</b>	<b>67,306</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY CLASS  
DEVELOPMENTAL (601)**

<b>UNITS</b>	<b>1998 CEV</b>	<b>PERCENT INCREASE</b>	<b>1999 CEV</b>	<b>1998 Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>1999 Parcel</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	100.00%	\$1,103,400	0	100.00%	11
Ravenna	\$0	0.00%	\$0	0	0.00%	0
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
White River	\$0	0.00%	\$0	0	0.00%	0
<b><u>CITIES</u></b>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
<b>COUNTY TOTAL</b>	<b>\$0</b>	<b>100.00%</b>	<b>\$ 1,103,400</b>	<b>0</b>	<b>0.00%</b>	<b>11</b>

**MUSKEGON COUNTY RECOMMENDED  
COUNTY EQUALIZED VALUES BY CLASS  
PERSONAL PROPERTY (251,351,451,551)**

<b>UNITS</b>	<b>1998 CEV</b>	<b>PERCENT INCREASE</b>	<b>1999 CEV</b>	<b>1998 Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>1999 Parcel Count</b>
Blue Lake	\$1,201,038	9.36%	\$1,325,047	30	0.00%	30
Casnovia	\$2,410,252	2.54%	\$2,473,000	51	7.27%	55
Cedar Creek	\$1,426,000	29.01%	\$2,008,700	21	8.70%	23
Dalton	\$5,754,599	9.66%	\$6,369,700	130	10.34%	145
Egelston	\$13,700,000	9.70%	\$15,172,400	216	-9.64%	197
Fruitland	\$5,782,700	3.49%	\$5,992,000	49	0.00%	49
Fruitport	\$12,582,700	4.88%	\$13,228,000	362	0.82%	365
Holton	\$1,761,322	2.58%	\$1,807,935	59	-3.51%	57
Laketon	\$2,928,800	9.50%	\$3,236,200	48	2.04%	49
Montague	\$2,947,000	7.16%	\$3,174,300	55	-1.85%	54
Moorland	\$1,297,000	10.25%	\$1,445,100	22	0.00%	22
Muskegon	\$20,243,770	19.93%	\$25,281,600	549	12.72%	629
Ravenna	\$3,015,000	0.33%	\$3,025,000	83	6.74%	89
Sullivan	\$1,609,800	-1.44%	\$1,586,900	32	5.88%	34
Whitehall	\$3,038,400	17.25%	\$3,671,800	64	16.88%	77
White River	\$1,262,300	5.10%	\$1,330,100	42	2.33%	43
<b>CITIES</b>						
Montague	\$5,986,500	-5.39%	\$5,680,500	112	-5.66%	106
Muskegon	\$100,998,000	13.95%	\$117,367,700	1443	8.26%	1573
Muskegon Heights	\$23,412,100	7.02%	\$25,178,850	476	-3.25%	461
North Muskegon	\$4,673,000	-1.68%	\$4,595,800	148	4.52%	155
Norton Shores	\$42,182,300	15.82%	\$50,111,900	792	7.15%	853
Roosevelt Park	\$8,073,600	8.73%	\$8,845,600	187	5.08%	197
Whitehall	\$30,907,000	6.12%	\$32,920,700	211	-5.50%	200
<b>COUNTY TOTAL</b>	<b>\$297,193,181</b>	<b>11.50%</b>	<b>\$335,828,832</b>	<b>5,182</b>	<b>5.14%</b>	<b>5,463</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	REAL AND PERSONAL TOTALS			AGRICULTURAL		
	1998 TAXABLE	PERCENT INCREASE	1999 TAXABLE	1998 AG TAXABLE	PERCENT INCREASE	1999 AG TAXABLE
Blue Lake	\$29,851,773	12.91%	\$34,277,396	\$0	0.00%	\$0
Casnovia	\$37,978,639	6.30%	\$40,531,353	\$12,633,933	3.50%	\$13,076,314
Cedar Creek	\$35,272,023	9.14%	\$38,820,795	\$1,938,047	1.29%	\$1,962,966
Dalton	\$104,929,945	7.18%	\$113,047,424	\$0	0.00%	\$0
Egelston	\$96,554,071	8.18%	\$105,157,804	\$579,530	2.94%	\$596,546
Fruitland	\$128,158,568	6.20%	\$136,623,582	\$3,156,961	-0.86%	\$3,129,919
Fruitport	\$204,718,214	5.19%	\$215,930,755	\$1,863,913	27.52%	\$2,376,936
Holton	\$28,187,947	4.74%	\$29,590,814	\$4,652,367	3.40%	\$4,810,776
Laketon	\$123,373,862	5.42%	\$130,441,563	\$18,450	1.60%	\$18,745
Montague	\$29,215,835	5.07%	\$30,775,006	\$3,041,190	1.09%	\$3,074,274
Moorland	\$19,125,511	8.79%	\$20,969,231	\$4,457,472	-0.42%	\$4,438,576
Muskegon	\$217,625,450	6.18%	\$231,961,173	\$202,311	1.59%	\$205,535
Ravenna	\$43,238,449	7.75%	\$46,871,062	\$10,683,582	8.09%	\$11,548,258
Sullivan	\$34,557,183	5.77%	\$36,674,510	\$2,600,337	-0.80%	\$2,579,567
Whitehall	\$32,047,876	8.22%	\$34,919,452	\$0	0.00%	\$0
White River	\$44,341,050	4.05%	\$46,214,426	\$2,405,085	4.62%	\$2,516,276
<b>CITIES</b>						
Montague	\$44,182,299	6.01%	\$47,008,938	\$0	0.00%	\$0
Muskegon	\$521,653,700	5.84%	\$554,036,458	\$89,692	1.23%	\$90,793
Muskegon Heights	\$103,232,265	5.00%	\$108,669,668	\$0	0.00%	\$0
North Muskegon	\$95,685,623	3.57%	\$99,231,702	\$0	0.00%	\$0
Norton Shores	\$505,195,124	6.18%	\$538,490,795	\$3,336,950	0.72%	\$3,360,905
Roosevelt Park	\$77,670,923	4.11%	\$81,001,781	\$0	0.00%	\$0
Whitehall	\$82,612,001	5.09%	\$87,041,766	\$0	0.00%	\$0
<b>COUNTY TOTALS</b>	<b>\$2,639,408,331</b>	<b>6.01%</b>	<b>\$2,808,287,454</b>	<b>\$51,659,820</b>	<b>4.12%</b>	<b>\$53,786,386</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

<b>UNIT</b>	<b>1998 COM TAXABLE</b>	<b>PERCENT INCREASE</b>	<b>1999 COM TAXABLE</b>	<b>1998 IND TAXABLE</b>	<b>PERCENT INCREASE</b>	<b>1999 IND TAXABLE</b>
Blue Lake	\$434,021	1.89%	\$442,389	\$0	0.00%	\$0
Casnovia	\$786,229	18.55%	\$965,304	\$841,994	11.78%	\$941,179
Cedar Creek	\$1,804,202	4.99%	\$1,899,009	\$0	0.00%	\$0
Dalton	\$5,810,550	16.48%	\$6,957,144	\$689,140	-17.73%	\$566,981
Egelston	\$10,079,114	5.55%	\$10,671,216	\$5,800,802	10.91%	\$6,433,385
Fruitland	\$4,251,715	2.63%	\$4,366,637	\$0	0.00%	\$0
Fruitport	\$25,407,559	5.74%	\$26,955,123	\$1,865,370	20.71%	\$2,251,640
Holton	\$1,285,921	9.70%	\$1,424,112	\$0	0.00%	\$0
Laketon	\$2,897,989	6.02%	\$3,083,738	\$0	0.00%	\$0
Montague	\$1,742,269	6.20%	\$1,857,493	\$331,721	1.60%	\$337,022
Moorland	\$425,552	36.18%	\$666,828	\$342,371	21.37%	\$415,530
Muskegon	\$40,433,753	6.56%	\$43,270,446	\$10,427,678	-8.24%	\$9,568,402
Ravenna	\$2,930,438	2.94%	\$3,019,270	\$869,200	13.30%	\$984,828
Sullivan	\$435,442	0.66%	\$438,351	\$0	0.00%	\$0
Whitehall	\$8,318,053	5.76%	\$8,826,233	\$528,963	19.53%	\$632,295
White River	\$1,229,201	8.39%	\$1,341,721	\$1,264,683	-20.87%	\$1,000,726
<b>CITIES</b>						
Montague	\$4,318,522	5.94%	\$4,591,075	\$1,602,817	46.90%	\$2,354,521
Muskegon	\$100,174,871	2.52%	\$102,769,542	\$101,241,425	4.16%	\$105,450,555
Muskegon Heights	\$21,722,653	3.17%	\$22,434,083	\$10,251,237	6.11%	\$10,878,078
North Muskegon	\$11,790,413	2.79%	\$12,129,138	\$0	0.00%	\$0
Norton Shores	\$73,494,213	4.11%	\$76,642,786	\$28,210,513	0.13%	\$28,246,583
Roosevelt Park	\$20,616,833	5.80%	\$21,886,617	\$1,839,600	-5.30%	\$1,742,120
Whitehall	\$11,952,298	3.03%	\$12,325,257	\$7,954,592	4.50%	\$8,312,222
<b>COUNTY TOTALS</b>	<b>\$352,341,811</b>	<b>4.50%</b>	<b>\$368,963,512</b>	<b>\$174,062,106</b>	<b>3.48%</b>	<b>\$180,116,067</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

<b>UNIT</b>	<b>1998 RES TAXABLE</b>	<b>PERCENT INCREASE</b>	<b>1999 RES TAXABLE</b>	<b>1998 DELV TAXABLE</b>	<b>PERCENT INCREASE</b>	<b>1999 DELV TAXABLE</b>
Blue Lake	\$28,216,714	13.21%	\$32,510,091	\$0	0.00%	\$0
Casnovia	\$21,306,231	7.67%	\$23,076,149	\$0	0.00%	\$0
Cedar Creek	\$30,103,774	8.64%	\$32,950,120	\$0	0.00%	\$0
Dalton	\$92,675,656	6.53%	\$99,153,599	\$0	0.00%	\$0
Egelston	\$66,409,100	8.15%	\$72,298,321	\$0	0.00%	\$0
Fruitland	\$114,967,192	6.63%	\$123,135,026	\$0	0.00%	\$0
Fruitport	\$162,998,672	4.75%	\$171,119,056	\$0	0.00%	\$0
Holton	\$20,488,337	4.92%	\$21,547,991	\$0	0.00%	\$0
Laketon	\$117,528,623	5.30%	\$124,102,880	\$0	0.00%	\$0
Montague	\$21,153,655	5.28%	\$22,331,917	\$0	0.00%	\$0
Moorland	\$12,603,116	10.00%	\$14,003,197	\$0	0.00%	\$0
Muskegon	\$146,321,958	4.56%	\$153,312,283	\$0	100.00%	\$357,388
Ravenna	\$25,740,229	9.02%	\$28,293,706	\$0	0.00%	\$0
Sullivan	\$29,911,604	6.73%	\$32,069,692	\$0	0.00%	\$0
Whitehall	\$20,162,460	7.47%	\$21,789,124	\$0	0.00%	\$0
White River	\$38,200,460	4.69%	\$40,082,247	\$0	0.00%	\$0
<b>CITIES</b>						
Montague	\$32,274,460	6.13%	\$34,382,842	\$0	0.00%	\$0
Muskegon	\$219,149,712	4.03%	\$228,357,868	\$0	0.00%	\$0
Muskegon Heights	\$47,846,275	4.65%	\$50,178,657	\$0	0.00%	\$0
North Muskegon	\$79,222,210	3.98%	\$82,506,764	\$0	0.00%	\$0
Norton Shores	\$357,971,148	5.83%	\$380,128,621	\$0	0.00%	\$0
Roosevelt Park	\$47,140,890	2.86%	\$48,527,444	\$0	0.00%	\$0
Whitehall	\$31,798,111	5.03%	\$33,483,587	\$0	0.00%	\$0
<b>COUNTY TOTALS</b>	<b>\$1,764,190,587</b>	<b>5.63%</b>	<b>\$1,869,341,182</b>	<b>\$0</b>	<b>100.00%</b>	<b>\$357,388</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	1998 TOTAL PERSONAL TAXABLE	COM PERSONAL	INDUSTRIAL PERSONAL	RESIDENTIAL PERSONAL	UTILITY PERSONAL	1999 TOTAL PERSONAL TAXABLE	% CHANGE
Blue Lake	\$1,201,038	\$95,869	\$0	\$6,947	\$1,222,100	\$1,324,916	10.31%
Casnovia	\$2,410,252	\$486,800	\$189,000	\$6,807	\$1,789,800	\$2,472,407	2.58%
Cedar Creek	\$1,426,000	\$818,100	\$0	\$0	\$1,190,600	\$2,008,700	40.86%
Dalton	\$5,754,599	\$1,879,800	\$515,100	\$0	\$3,974,800	\$6,369,700	10.69%
Egelston	\$13,685,525	\$1,004,200	\$9,257,700	\$117,936	\$4,778,500	\$15,158,336	10.76%
Fruitland	\$5,782,700	\$2,938,200	\$0	\$0	\$3,053,800	\$5,992,000	3.49%
Fruitport	\$12,582,700	\$6,453,900	\$441,500	\$0	\$6,332,600	\$13,228,000	5.13%
Holton	\$1,761,322	\$364,335	\$0	\$0	\$1,443,600	\$1,807,935	2.65%
Laketon	\$2,928,800	\$658,300	\$0	\$0	\$2,577,900	\$3,236,200	10.50%
Montague	\$2,947,000	\$504,900	\$1,134,900	\$0	\$1,534,500	\$3,174,300	7.71%
Moorland	\$1,297,000	\$83,500	\$188,200	\$0	\$1,173,400	\$1,445,100	11.42%
Muskegon	\$20,239,750	\$12,000,387	\$5,779,600	\$248,132	\$7,219,000	\$25,247,119	24.74%
Ravenna	\$3,015,000	\$1,026,000	\$36,600	\$0	\$1,962,400	\$3,025,000	0.33%
Sullivan	\$1,609,800	\$266,100	\$0	\$0	\$1,320,800	\$1,586,900	-1.42%
Whitehall	\$3,038,400	\$2,093,800	\$676,600	\$0	\$901,400	\$3,671,800	20.85%
White River	\$1,241,621	\$365,700	\$1,500	\$358,456	\$547,800	\$1,273,456	2.56%
<b><u>CITIES</u></b>							
Montague	\$5,986,500	\$966,800	\$3,743,100	\$0	\$970,600	\$5,680,500	-5.11%
Muskegon	\$100,998,000	\$41,340,400	\$60,385,300	\$0	\$15,642,000	\$117,367,700	16.21%
Muskegon Heights	\$23,412,100	\$7,823,100	\$10,979,350	\$0	\$6,376,400	\$25,178,850	7.55%
North Muskegon	\$4,673,000	\$3,235,000	\$0	\$0	\$1,360,800	\$4,595,800	-1.65%
Norton Shores	\$42,182,300	\$18,345,900	\$21,725,600	\$0	\$10,040,400	\$50,111,900	18.80%
Roosevelt Park	\$8,073,600	\$2,973,000	\$4,981,700	\$0	\$890,900	\$8,845,600	9.56%
Whitehall	\$30,907,000	\$2,265,100	\$28,777,400	\$0	\$1,878,200	\$32,920,700	6.52%
<b>COUNTY TOTALS</b>	<b>\$297,154,007</b>	<b>\$107,989,191</b>	<b>\$148,813,150</b>	<b>\$738,278</b>	<b>\$0</b>	<b>\$335,722,919</b>	<b>12.98%</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
BLUE LAKE TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	8	\$467,250	50.00	\$934,583	\$467,250	1.00000	0.01%	\$442,389	47.34
INDUSTRIAL									
RESIDENTIAL	1,582	\$37,140,424	49.97	\$74,328,441	\$37,140,424	1.00000	1.16%	\$32,510,091	43.74
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,590</b>	<b>\$37,607,674</b>	<b>49.96</b>	<b>\$75,263,024</b>	<b>\$37,607,674</b>	<b>1.00000</b>	<b>1.18%</b>	<b>\$32,952,480</b>	<b>43.78</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	25	\$95,869	50.00	\$191,738	\$95,869	1.00000	0.00%	\$95,869	50.00
INDUSTRIAL									
RESIDENTIAL	1	\$7,078	48.33	\$14,646	\$7,323	1.03455	0.00%	\$6,947	47.43
UTILITY	4	\$1,222,100	50.00	\$2,444,200	\$1,222,100	1.00000	0.04%	\$1,222,100	50.00
<b>TOTAL PERSONAL</b>	<b>30</b>	<b>\$1,325,047</b>	<b>49.99</b>	<b>\$2,650,584</b>	<b>\$1,325,047</b>	<b>1.00000</b>	<b>0.04%</b>	<b>\$1,324,916</b>	<b>49.99</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,792</b>	<b>\$38,932,721</b>	<b>49.97</b>	<b>\$77,913,608</b>	<b>\$38,932,721</b>		<b>1.22%</b>	<b>\$34,277,396</b>	<b>43.99</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CASNOVIA TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	358	\$15,393,300	49.60	\$31,033,926	\$15,393,300	1.00000	0.48%	\$13,076,314	42.14
COMMERCIAL	25	\$1,088,600	49.78	\$2,186,872	\$1,088,600	1.00000	0.03%	\$965,304	44.14
INDUSTRIAL	18	\$1,124,900	49.68	\$2,264,224	\$1,124,900	1.00000	0.04%	\$941,179	41.57
RESIDENTIAL	841	\$29,571,950	49.28	\$60,007,042	\$29,571,950	1.00000	0.93%	\$23,076,149	38.46
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,242</b>	<b>\$47,178,750</b>	<b>49.39</b>	<b>\$95,492,064</b>	<b>\$47,178,750</b>	<b>1.00000</b>	<b>1.48%</b>	<b>38,058,946</b>	<b>39.86</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	40	\$486,800	50.00	\$973,600	\$486,800	1.00000	0.02%	\$486,800	50.00
INDUSTRIAL	5	\$189,000	50.00	\$378,000	\$189,000	1.00000	0.01%	\$189,000	50.00
RESIDENTIAL	1	\$7,400	48.71	\$15,193	\$7,596	1.02648	0.00%	\$6,807	44.80
UTILITY	9	\$1,789,800	50.00	\$3,579,600	\$1,789,800	1.00000	0.06%	\$1,789,800	50.00
<b>TOTAL PERSONAL</b>	<b>55</b>	<b>\$2,473,000</b>	<b>50.00</b>	<b>\$4,946,393</b>	<b>\$2,473,000</b>	<b>1.00000</b>	<b>0.08%</b>	<b>\$2,472,407</b>	<b>49.98</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,340</b>	<b>\$49,651,750</b>	<b>49.43</b>	<b>\$100,438,457</b>	<b>\$49,651,750</b>		<b>1.56%</b>	<b>\$40,531,353</b>	<b>40.35</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
VILLAGE OF CASNOVIA**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	7	\$149,800	49.60	\$302,016	\$149,800	1.00000	0.00%	\$123,610	40.93
COMMERCIAL	8	\$208,200	49.78	\$418,240	\$208,200	1.00000	0.01%	\$190,353	45.51
INDUSTRIAL	4	\$243,400	49.68	\$489,936	\$243,400	1.00000	0.01%	\$129,675	26.47
RESIDENTIAL	57	\$1,966,500	49.28	\$3,990,463	\$1,966,500	1.00000	0.06%	\$1,561,977	39.14
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>76</b>	<b>2,567,900</b>	<b>49.28</b>	<b>5,200,655</b>	<b>\$2,567,900</b>	<b>1.00000</b>	<b>0.08%</b>	<b>2,005,615</b>	<b>38.56</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	12	\$77,700	50.00	\$155,400	\$77,700	1.00000	0.00%	\$77,700	50.00
INDUSTRIAL	3	\$100,300	50.00	\$200,600	\$100,300	1.00000	0.00%	\$100,300	50.00
RESIDENTIAL									
UTILITY	2	\$57,400	50.00	\$114,800	\$57,400	1.00000	0.00%	\$57,400	50.00
<b>TOTAL PERSONAL</b>	<b>17</b>	<b>235,400</b>	<b>50.00</b>	<b>470,800</b>	<b>\$235,400</b>	<b>1.00000</b>	<b>0.01%</b>	<b>235,400</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>4</b>								
<b>GRAND TOTAL</b>	<b>97</b>	<b>2,803,300</b>	<b>50.00</b>	<b>5,671,455</b>	<b>\$2,803,300</b>		<b>0.09%</b>	<b>2,241,015</b>	<b>39.51</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CEDAR CREEK TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	59	\$2,227,400	49.86	\$4,467,685	\$2,227,400	1.00000	0.07%	\$1,962,966	43.94
COMMERCIAL	21	\$2,690,000	48.86	\$5,395,489	\$2,752,763	1.02333	0.09%	\$1,899,009	35.20
INDUSTRIAL									
RESIDENTIAL	1,465	\$40,587,787	49.97	\$81,231,073	\$40,587,787	1.00000	1.27%	\$32,950,120	40.56
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,545</b>	<b>\$45,505,187</b>	<b>49.95</b>	<b>\$91,094,247</b>	<b>\$45,505,187</b>	<b>1.00000</b>	<b>1.43%</b>	<b>\$36,812,095</b>	<b>40.41</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	17	\$818,100	50.00	\$1,636,200	\$818,100	1.00000	0.03%	\$818,100	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	6	\$1,190,600	50.00	\$2,381,200	\$1,190,600	1.00000	0.04%	\$1,190,600	50.00
<b>TOTAL PERSONAL</b>	<b>23</b>	<b>\$2,008,700</b>	<b>50.00</b>	<b>\$4,017,400</b>	<b>\$2,008,700</b>	<b>1.00000</b>	<b>0.06%</b>	<b>\$2,008,700</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,629</b>	<b>\$47,513,887</b>	<b>49.96</b>	<b>\$95,111,647</b>	<b>\$47,513,887</b>		<b>1.49%</b>	<b>\$38,820,795</b>	<b>40.82</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
DALTON TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	134	\$8,002,300	49.89	\$16,041,035	\$8,002,300	1.00000	0.25%	\$6,957,144	43.37
INDUSTRIAL	26	\$710,600	49.62	\$1,432,096	\$710,600	1.00000	0.02%	\$566,981	39.59
RESIDENTIAL	4,725	\$112,463,650	49.38	\$227,746,243	\$112,463,650	1.00000	3.52%	\$99,153,599	43.54
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>4,885</b>	<b>\$121,176,550</b>	<b>49.42</b>	<b>\$245,219,374</b>	<b>\$121,176,550</b>	<b>1.00000</b>	<b>3.80%</b>	<b>\$106,677,724</b>	<b>43.50</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	127	\$1,879,800	50.00	\$3,759,600	\$1,879,800	1.00000	0.06%	\$1,879,800	50.00
INDUSTRIAL	9	\$515,100	50.00	\$1,030,200	\$515,100	1.00000	0.02%	\$515,100	50.00
RESIDENTIAL									
UTILITY	9	\$3,974,800	50.00	\$7,949,600	\$3,974,800	1.00000	0.12%	\$3,974,800	50.00
<b>TOTAL PERSONAL</b>	<b>145</b>	<b>\$6,369,700</b>	<b>50.00</b>	<b>\$12,739,400</b>	<b>\$6,369,700</b>	<b>1.00000</b>	<b>0.20%</b>	<b>\$6,369,700</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>5,681</b>	<b>\$127,546,250</b>	<b>49.44</b>	<b>\$257,958,774</b>	<b>\$127,546,250</b>		<b>4.00%</b>	<b>\$113,047,424</b>	<b>43.82</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
VILLAGE OF LAKEWOOD CLUB**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	5	\$135,800	49.89	\$272,199	\$135,800	1.00000	0.00%	\$111,416	40.93
INDUSTRIAL	2	\$300	49.62	\$605	\$300	1.00000	0.00%	\$300	49.62
RESIDENTIAL	944	\$9,565,200	49.38	\$19,370,595	\$9,565,200	1.00000	0.30%	\$8,228,772	42.48
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>951</b>	<b>\$9,701,300</b>	<b>49.67</b>	<b>\$19,643,399</b>	<b>\$9,701,300</b>	<b>1.00000</b>	<b>0.30%</b>	<b>\$8,340,488</b>	<b>42.46</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	5	\$46,600	50.00	\$93,200	\$46,600	1.00000	0.00%	\$46,600	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$319,400	50.00	\$638,800	\$319,400	1.00000	0.01%	\$319,400	50.00
<b>TOTAL PERSONAL</b>	<b>7</b>	<b>\$366,000</b>	<b>50.00</b>	<b>\$732,000</b>	<b>\$366,000</b>	<b>1.00000</b>	<b>0.01%</b>	<b>\$366,000</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>155</b>								
<b>GRAND TOTAL</b>	<b>1,113</b>	<b>\$10,067,300</b>	<b>49.41</b>	<b>\$20,375,399</b>	<b>\$10,067,300</b>		<b>0.32%</b>	<b>\$8,706,488</b>	<b>42.73</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
EGELSTON TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	13	\$947,300	50.00	\$1,894,600	\$947,300	1.00000	0.03%	\$596,546	31.49
COMMERCIAL	141	\$11,386,700	49.93	\$22,803,402	\$11,386,700	1.00000	0.36%	\$10,671,216	46.80
INDUSTRIAL	76	\$7,114,300	49.77	\$14,295,200	\$7,114,300	1.00000	0.22%	\$6,433,385	45.00
RESIDENTIAL	3,196	\$88,543,450	49.93	\$177,346,996	\$88,543,450	1.00000	2.77%	\$72,298,321	40.77
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>3,426</b>	<b>\$107,991,750</b>	<b>49.92</b>	<b>\$216,340,198</b>	<b>\$107,991,750</b>	<b>1.00000</b>	<b>3.38%</b>	<b>\$89,999,468</b>	<b>41.60</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	132	\$1,004,200	50.00	\$2,008,400	\$1,004,200	1.00000	0.03%	\$1,004,200	50.00
INDUSTRIAL	12	\$9,257,700	50.00	\$18,515,400	\$9,257,700	1.00000	0.29%	\$9,257,700	50.00
RESIDENTIAL	48	\$132,000	45.01	\$293,242	\$146,634	1.11086	0.00%	\$117,936	40.22
UTILITY	5	\$4,778,500	50.00	\$9,557,000	\$4,778,500	1.00000	0.15%	\$4,778,500	50.00
<b>TOTAL PERSONAL</b>	<b>197</b>	<b>\$15,172,400</b>	<b>49.95</b>	<b>\$30,374,042</b>	<b>\$15,172,400</b>	<b>1.00000</b>	<b>0.48%</b>	<b>\$15,158,336</b>	<b>49.91</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>3,736</b>	<b>\$123,164,150</b>	<b>49.92</b>	<b>\$246,714,240</b>	<b>\$123,164,150</b>		<b>3.86%</b>	<b>\$105,157,804</b>	<b>42.62</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
FRUITLAND TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	52	\$3,740,100	49.99	\$7,481,403	\$3,740,100	1.00000	0.12%	\$3,129,919	41.84%
COMMERCIAL	34	\$4,829,800	49.97	\$9,665,224	\$4,829,800	1.00000	0.15%	\$4,366,637	45.18%
INDUSTRIAL									
RESIDENTIAL	3,206	\$150,163,700	49.95	\$300,604,715	\$150,163,700	1.00000	4.70%	\$123,135,026	40.96%
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>3,292</b>	<b>\$158,733,600</b>	<b>49.49</b>	<b>\$317,751,342</b>	<b>\$158,733,600</b>	<b>1.00000</b>	<b>4.97%</b>	<b>\$130,631,582</b>	<b>41.11%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	44	\$2,938,200	50.00	\$5,876,400	\$2,938,200	1.00000	0.09%	\$2,938,200	50.00%
INDUSTRIAL									
RESIDENTIAL									
UTILITY	5	\$3,053,800	50.00	\$6,107,600	\$3,053,800	1.00000	0.10%	\$3,053,800	50.00%
<b>TOTAL PERSONAL</b>	<b>49</b>	<b>\$5,992,000</b>	<b>50.00</b>	<b>\$11,984,000</b>	<b>\$5,992,000</b>	<b>1.00000</b>	<b>0.19%</b>	<b>\$5,992,000</b>	<b>50.00%</b>
<b>EXEMPT PROPERTY</b>	<b>121</b>								
<b>GRAND TOTAL</b>	<b>3,462</b>	<b>\$164,725,600</b>	<b>49.96</b>	<b>\$329,735,342</b>	<b>\$164,725,600</b>		<b>5.16%</b>	<b>\$136,623,582</b>	<b>41.43%</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
FRUITPORT TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	75	\$4,987,100	49.76	\$10,022,786	\$4,987,100	1.00000	0.16%	\$2,376,936	23.72
COMMERCIAL	203	\$28,991,400	49.27	\$58,842,795	\$28,991,400	1.00000	0.91%	\$26,955,123	45.81
INDUSTRIAL	28	\$2,355,600	49.21	\$4,786,434	\$2,355,600	1.00000	0.07%	\$2,251,640	47.04
RESIDENTIAL	4,920	\$197,009,700	49.49	\$398,055,521	\$197,009,700	1.00000	6.17%	\$171,119,056	42.99
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>5,226</b>	<b>\$233,343,800</b>	<b>49.45</b>	<b>\$471,707,536</b>	<b>\$233,343,800</b>	<b>1.00000</b>	<b>7.31%</b>	<b>\$202,702,755</b>	<b>42.97</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	347	\$6,453,900	50.00	\$12,907,800	\$6,453,900	1.00000	0.20%	\$6,453,900	50.00
INDUSTRIAL	8	\$441,500	50.00	\$883,000	\$441,500	1.00000	0.01%	\$441,500	50.00
RESIDENTIAL									
UTILITY	10	\$6,332,600	50.00	\$12,665,200	\$6,017,900	1.00000	0.19%	\$6,332,600	50.00
<b>TOTAL PERSONAL</b>	<b>365</b>	<b>\$13,228,000</b>	<b>50.00</b>	<b>\$26,456,000</b>	<b>\$13,228,000</b>	<b>1.00000</b>	<b>0.41%</b>	<b>\$13,228,000</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>5,689</b>	<b>\$246,571,800</b>	<b>49.50</b>	<b>\$498,163,536</b>	<b>\$246,571,800</b>		<b>7.73%</b>	<b>\$215,930,755</b>	<b>43.35</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
VILLAGE OF FRUITPORT**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	47	\$2,171,500	49.27	\$4,407,347	\$2,171,500	1.00000	0.07%	\$2,074,589	47.07
INDUSTRIAL	3	\$236,000	49.21	\$479,577	\$236,000	1.00000	0.01%	\$228,563	47.66
RESIDENTIAL	477	\$18,756,100	49.49	\$37,898,767	\$18,756,100	1.00000	0.59%	\$16,535,041	43.63
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>527</b>	<b>\$21,163,600</b>	<b>49.45</b>	<b>\$42,785,692</b>	<b>\$21,163,600</b>	<b>1.00000</b>	<b>0.66%</b>	<b>\$18,838,193</b>	<b>44.03</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	62	\$372,000	50.00	\$744,000	\$372,000	1.00000	0.01%	\$372,000	50.00
INDUSTRIAL	4	\$203,600	50.00	\$407,200	\$203,600	1.00000	0.01%	\$203,600	50.00
RESIDENTIAL									
UTILITY	3	\$574,800	50.00	\$1,149,600	\$574,800	1.00000	0.02%	\$574,800	50.00
<b>TOTAL PERSONAL</b>	<b>69</b>	<b>\$1,150,400</b>	<b>50.00</b>	<b>\$2,300,800</b>	<b>\$1,150,400</b>	<b>1.00000</b>	<b>0.04%</b>	<b>\$1,150,400</b>	<b>50.00</b>
EXEMPT PROPERTY	16								
<b>GRAND TOTAL</b>	<b>596</b>	<b>\$22,314,000</b>	<b>49.49</b>	<b>\$45,086,492</b>	<b>\$22,314,000</b>		<b>0.70%</b>	<b>\$19,988,593</b>	<b>44.33</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
HOLTON TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	174	\$5,771,150	49.83	\$11,582,165	\$5,771,150	1.00000	0.18%	\$4,810,776	41.54
COMMERCIAL	47	\$1,566,400	49.92	\$3,137,708	\$1,566,400	1.00000	0.05%	\$1,424,112	45.39
INDUSTRIAL									
RESIDENTIAL	1,242	\$24,788,100	49.97	\$49,606,414	\$24,788,100	1.00000	0.78%	\$21,547,991	43.44
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,463</b>	<b>\$32,125,650</b>	<b>49.91</b>	<b>\$64,326,287</b>	<b>\$32,125,650</b>	<b>1.00000</b>	<b>1.01%</b>	<b>\$27,782,879</b>	<b>43.19</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	53	\$364,335	50.00	\$728,670	\$364,335	1.00000	0.01%	\$364,335	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	4	\$1,443,600	50.00	\$2,887,200	\$1,443,600	1.00000	0.05%	\$1,443,600	50.00
<b>TOTAL PERSONAL</b>	<b>57</b>	<b>\$1,807,935</b>	<b>50.00</b>	<b>\$3,615,870</b>	<b>\$1,807,935</b>	<b>1.00000</b>	<b>0.06%</b>	<b>\$1,807,935</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,545</b>	<b>\$33,933,585</b>	<b>49.94</b>	<b>\$67,942,157</b>	<b>\$33,933,585</b>		<b>1.06%</b>	<b>\$29,590,814</b>	<b>43.55</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
LAKETON TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	1	\$40,000	50.00	\$80,000	\$40,000	1.00000	0.00%	\$18,745	23.43
COMMERCIAL	37	\$3,323,700	49.14	\$6,763,780	\$3,323,700	1.00000	0.10%	\$3,083,738	45.59
INDUSTRIAL									
RESIDENTIAL	3,317	\$138,179,600	49.21	\$280,802,537	\$138,179,600	1.00000	4.33%	\$124,102,880	44.20
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>3,355</b>	<b>\$141,543,300</b>	<b>49.21</b>	<b>\$287,646,317</b>	<b>\$141,543,300</b>	<b>1.00000</b>	<b>4.43%</b>	<b>\$127,205,363</b>	<b>44.22</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	47	\$658,300	50.00	\$1,316,600	\$658,300	1.00000	0.02%	\$658,300	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$2,577,900	50.00	\$5,155,800	\$2,577,900	1.00000	0.08%	\$2,577,900	50.00
<b>TOTAL PERSONAL</b>	<b>49</b>	<b>\$3,236,200</b>	<b>50.00</b>	<b>\$6,472,400</b>	<b>\$3,236,200</b>	<b>1.00000</b>	<b>0.10%</b>	<b>\$3,236,200</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>3,466</b>	<b>\$144,779,500</b>	<b>49.22</b>	<b>\$294,118,717</b>	<b>\$144,779,500</b>		<b>4.54%</b>	<b>\$130,441,563</b>	<b>44.35</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
MONTAGUE TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	125	\$3,412,400	49.73	\$6,862,423	\$3,412,400	1.00000	0.11%	\$3,074,274	44.80
COMMERCIAL	51	\$2,197,700	49.97	\$4,397,727	\$2,197,700	1.00000	0.07%	\$1,857,493	42.24
INDUSTRIAL	13	\$555,200	49.87	\$1,113,274	\$555,200	1.00000	0.02%	\$337,022	30.27
RESIDENTIAL	934	\$25,398,000	49.98	\$50,814,405	\$25,398,000	1.00000	0.80%	\$22,331,917	43.95
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,123</b>	<b>\$31,563,300</b>	<b>49.68</b>	<b>\$63,187,829</b>	<b>\$31,563,300</b>	<b>1.00000</b>	<b>0.99%</b>	<b>\$27,600,706</b>	<b>43.68</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	46	\$504,900	50.00	\$1,009,800	\$504,900	1.00000	0.02%	\$504,900	50.00
INDUSTRIAL	5	\$1,134,900	50.00	\$2,269,800	\$1,134,900	1.00000	0.04%	\$1,134,900	50.00
RESIDENTIAL									
UTILITY	3	\$1,534,500	50.00	\$3,069,000	\$1,534,500	1.00000	0.05%	\$1,534,500	50.00
<b>TOTAL PERSONAL</b>	<b>54</b>	<b>\$3,174,300</b>	<b>50.00</b>	<b>\$6,348,600</b>	<b>\$3,174,300</b>	<b>1.00000</b>	<b>0.10%</b>	<b>\$3,174,300</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>39</b>								
<b>GRAND TOTAL</b>	<b>1,216</b>	<b>\$34,737,600</b>	<b>49.96</b>	<b>\$69,536,429</b>	<b>\$34,737,600</b>		<b>1.09%</b>	<b>\$30,775,006</b>	<b>44.26</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
MOORLAND TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	143	\$5,401,850	49.66	\$10,877,930	\$5,401,850	1.00000	0.17%	\$4,438,576	40.80
COMMERCIAL	16	\$682,800	49.96	\$1,366,654	\$682,800	1.00000	0.02%	\$666,828	48.79
INDUSTRIAL	15	\$453,700	49.86	\$909,891	\$453,700	1.00000	0.01%	\$415,530	45.67
RESIDENTIAL	607	\$17,238,400	49.93	\$34,525,371	\$17,238,400	1.00000	0.54%	\$14,003,197	40.56
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>781</b>	<b>\$23,776,750</b>	<b>49.86</b>	<b>\$47,679,846</b>	<b>\$23,776,750</b>	<b>1.00000</b>	<b>0.74%</b>	<b>\$19,524,131</b>	<b>40.95</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	15	\$83,500	50.00	\$167,000	\$83,500	1.00000	0.00%	\$83,500	50.00
INDUSTRIAL	2	\$188,200	50.00	\$376,400	\$188,200	1.00000	0.01%	\$188,200	50.00
RESIDENTIAL									
UTILITY	5	\$1,173,400	50.00	\$2,346,800	\$1,173,400	1.00000	0.04%	\$1,173,400	50.00
<b>TOTAL PERSONAL</b>	<b>22</b>	<b>\$1,445,100</b>	<b>50.00</b>	<b>\$2,890,200</b>	<b>\$1,445,100</b>	<b>1.00000</b>	<b>0.05%</b>	<b>\$1,445,100</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>34</b>								
<b>GRAND TOTAL</b>	<b>837</b>	<b>\$25,221,850</b>	<b>49.88</b>	<b>\$50,570,046</b>	<b>\$25,221,850</b>		<b>0.79%</b>	<b>\$20,969,231</b>	<b>41.47</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
MUSKEGON CHARTER TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	15	\$379,100	50.00	\$758,200	\$379,100	1.00000	0.01%	\$205,535	27.11
COMMERCIAL	339	\$64,219,800	50.00	\$128,447,615	\$64,219,800	1.00000	2.01%	\$43,270,446	33.69
INDUSTRIAL	94	\$15,481,600	50.00	\$30,965,788	\$15,481,600	1.00000	0.49%	\$9,568,402	30.90
RESIDENTIAL	5,968	\$184,258,978	49.16	\$374,836,058	\$184,258,978	1.00000	5.77%	\$153,312,283	40.90
TIMBER-CUTOVER									
DEVELOPMENTAL	11	\$1,103,400	50.00	\$2,206,800	\$1,103,400	1.00000	0.03%	\$357,388	16.19
<b>TOTAL REAL</b>	<b>6,427</b>	<b>265,442,878</b>	<b>49.44</b>	<b>537,214,461</b>	<b>\$265,442,878</b>	<b>1.00000</b>	<b>8.32%</b>	<b>206,714,054</b>	<b>38.48</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	525	\$12,016,300	50.00	\$24,032,600	\$12,016,300	1.00000	0.38%	\$12,000,387	49.93
INDUSTRIAL	14	\$5,779,600	50.00	\$11,559,200	\$5,779,600	1.00000	0.18%	\$5,779,600	50.00
RESIDENTIAL	83	\$266,700	50.00	\$533,400	\$266,700	1.00000	0.01%	\$248,132	46.52
UTILITY	7	\$7,219,000	50.00	\$14,438,000	\$7,219,000	1.00000	0.23%	\$7,219,000	50.00
<b>TOTAL PERSONAL</b>	<b>629</b>	<b>25,281,600</b>	<b>50.00</b>	<b>\$50,563,200</b>	<b>\$25,281,600</b>	<b>1.00000</b>	<b>0.79%</b>	<b>25,247,119</b>	<b>49.93</b>
<b>EXEMPT PROPERTY</b>	<b>233</b>								
<b>GRAND TOTAL</b>	<b>7,289</b>	<b>290,724,478</b>	<b>49.46</b>	<b>587,777,661</b>	<b>\$290,724,478</b>		<b>9.11%</b>	<b>231,961,173</b>	<b>39.46</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
RAVENNA TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	321	\$12,273,800	50.00	\$24,546,045	\$12,273,800	1.00000	0.38%	\$11,548,258	47.05
COMMERCIAL	68	\$3,365,200	49.95	\$6,736,782	\$3,365,200	1.00000	0.11%	\$3,019,270	44.82
INDUSTRIAL	17	\$1,091,200	49.94	\$2,184,943	\$1,091,200	1.00000	0.03%	\$984,828	45.07
RESIDENTIAL	1,051	\$37,131,700	49.81	\$74,547,876	\$37,131,700	1.00000	1.16%	\$28,293,706	37.95
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,457</b>	<b>\$53,861,900</b>	<b>49.81</b>	<b>\$108,015,646</b>	<b>\$53,861,900</b>	<b>1.00000</b>	<b>1.69%</b>	<b>\$43,846,062</b>	<b>40.59</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	74	\$1,026,000	50.00	\$2,052,000	\$1,026,000	1.00000	0.03%	\$1,026,000	50.00
INDUSTRIAL	8	\$36,600	50.00	\$73,200	\$36,600	1.00000	0.00%	\$36,600	50.00
RESIDENTIAL									
UTILITY	7	\$1,962,400	50.00	\$3,924,800	\$1,962,400	1.00000	0.06%	\$1,962,400	50.00
<b>TOTAL PERSONAL</b>	<b>89</b>	<b>\$3,025,000</b>	<b>50.00</b>	<b>\$6,050,000</b>	<b>\$3,025,000</b>	<b>1.00000</b>	<b>0.09%</b>	<b>\$3,025,000</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,605</b>	<b>\$56,886,900</b>	<b>49.87</b>	<b>\$114,065,646</b>	<b>\$56,886,900</b>		<b>1.78%</b>	<b>\$46,871,062</b>	<b>41.09</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
VILLAGE OF RAVENNA**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	6	\$61,800	50.00	\$123,600	\$61,800	1.00000	0.00%	\$55,088	44.57
COMMERCIAL	55	\$2,645,200	49.95	\$5,295,696	\$2,645,200	1.00000	0.08%	\$2,417,280	45.65
INDUSTRIAL	9	\$504,700	49.94	\$1,010,613	\$504,700	1.00000	0.02%	\$478,439	47.34
RESIDENTIAL	533	\$17,461,000	49.81	\$35,055,210	\$17,461,000	1.00000	0.55%	\$12,805,525	36.53
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>603</b>	<b>\$20,672,700</b>	<b>49.81</b>	<b>\$41,485,118</b>	<b>\$20,672,700</b>	<b>1.00000</b>	<b>0.65%</b>	<b>\$15,756,332</b>	<b>37.98</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	54	\$666,300	50.00	\$1,332,600	\$666,300	1.00000	0.02%	\$666,300	50.00
INDUSTRIAL	1								
RESIDENTIAL									
UTILITY	2	\$514,800	50.00	\$1,029,600	\$514,800	1.00000	0.02%	\$514,800	50.00
<b>TOTAL PERSONAL</b>	<b>57</b>	<b>\$1,181,100</b>	<b>50.00</b>	<b>\$2,362,200</b>	<b>\$1,181,100</b>	<b>1.00000</b>	<b>0.04%</b>	<b>\$1,181,100</b>	<b>50.00</b>
EXEMPT PROPERTY	32								
<b>GRAND TOTAL</b>	<b>692</b>	<b>\$21,853,800</b>	<b>49.84</b>	<b>\$43,847,318</b>	<b>\$21,853,800</b>		<b>0.68%</b>	<b>\$16,937,432</b>	<b>38.63</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
SULLIVAN TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	98	\$2,857,800	49.80	\$5,738,617	\$2,857,800	1.00000	0.09%	\$2,579,567	44.95
COMMERCIAL	40	\$462,300	49.66	\$930,930	\$462,300	1.00000	0.01%	\$438,351	47.09
INDUSTRIAL									
RESIDENTIAL	1,024	\$38,692,400	49.77	\$77,749,186	\$38,692,400	1.00000	1.21%	\$32,069,692	41.25
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,162</b>	<b>\$42,012,500</b>	<b>49.77</b>	<b>\$84,418,733</b>	<b>\$42,012,500</b>	<b>1.00000</b>	<b>1.32%</b>	<b>35,087,610</b>	<b>41.56</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	22	\$266,100	50.00	\$532,200	\$266,100	1.00000	0.01%	\$266,100	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	12	\$1,320,800	50.00	\$2,641,600	\$1,320,800	1.00000	0.04%	\$1,320,800	50.00
<b>TOTAL PERSONAL</b>	<b>34</b>	<b>\$1,586,900</b>	<b>50.00</b>	<b>\$3,173,800</b>	<b>\$1,586,900</b>	<b>1.00000</b>	<b>0.05%</b>	<b>\$1,586,900</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,238</b>	<b>\$43,599,400</b>	<b>49.78</b>	<b>\$87,592,533</b>	<b>\$43,599,400</b>		<b>1.37%</b>	<b>\$36,674,510</b>	<b>41.87</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
WHITEHALL TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	73	\$10,609,600	49.96	\$21,235,506	\$10,609,600	1.00000	0.33%	\$8,826,233	41.56
INDUSTRIAL	5	\$665,600	49.62	\$1,341,378	\$665,600	1.00000	0.02%	\$632,295	47.14
RESIDENTIAL	690	\$23,828,100	49.80	\$47,845,776	\$23,828,100	1.00000	0.75%	\$21,789,124	45.54
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>768</b>	<b>\$35,103,300</b>	<b>49.84</b>	<b>\$70,422,660</b>	<b>\$35,103,300</b>	<b>1.00000</b>	<b>1.10%</b>	<b>\$31,247,652</b>	<b>44.37</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	70	\$2,093,800	50.00	\$4,187,600	\$2,093,800	1.00000	0.07%	\$2,093,800	50.00
INDUSTRIAL	4	\$676,600	50.00	\$1,353,200	\$676,600	1.00000	0.02%	\$676,600	50.00
RESIDENTIAL									
UTILITY	3	\$901,400	50.00	\$1,802,800	\$901,400	1.00000	0.03%	\$901,400	50.00
<b>TOTAL PERSONAL</b>	<b>77</b>	<b>\$3,671,800</b>	<b>50.00</b>	<b>\$7,343,600</b>	<b>\$3,671,800</b>	<b>1.00000</b>	<b>0.12%</b>	<b>\$3,671,800</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>886</b>	<b>\$38,775,100</b>	<b>49.86</b>	<b>\$77,766,260</b>	<b>\$38,775,100</b>		<b>1.21%</b>	<b>\$34,919,452</b>	<b>44.90</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
WHITE RIVER TOWNSHIP**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	130	\$3,027,800	49.90	\$6,067,561	\$3,027,800	1.00000	0.09%	\$2,516,276	41.47
COMMERCIAL	17	\$1,990,500	49.92	\$3,987,408	\$1,990,500	1.00000	0.06%	\$1,341,721	33.65
INDUSTRIAL	7	\$1,426,400	49.78	\$2,865,223	\$1,426,400	1.00000	0.04%	\$1,000,726	34.93
RESIDENTIAL	1,063	\$58,300,350	49.82	\$117,030,133	\$58,300,350	1.00000	1.83%	\$40,082,247	34.25
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,217</b>	<b>\$64,745,050</b>	<b>49.82</b>	<b>\$129,950,325</b>	<b>\$64,745,050</b>	<b>1.00000</b>	<b>2.03%</b>	<b>\$44,940,970</b>	<b>34.58</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	17	\$365,700	50.00	\$731,400	\$365,700	1.00000	0.01%	\$365,700	50.00
INDUSTRIAL	5	\$1,500	50.00	\$3,000	\$1,500	1.00000	0.00%	\$1,500	50.00
RESIDENTIAL	18	\$415,100	48.94	\$848,228	\$424,091	1.02166	0.01%	\$358,456	42.26
UTILITY	3	\$547,800	50.00	\$1,095,600	\$547,800	1.00000	0.02%	\$547,800	50.00
<b>TOTAL PERSONAL</b>	<b>43</b>	<b>\$1,330,100</b>	<b>49.66</b>	<b>\$2,678,228</b>	<b>\$1,330,100</b>	<b>1.00000</b>	<b>0.04%</b>	<b>\$1,273,456</b>	<b>47.55</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,271</b>	<b>\$66,075,150</b>	<b>49.82</b>	<b>\$132,628,553</b>	<b>\$66,075,150</b>		<b>2.07%</b>	<b>\$46,214,426</b>	<b>34.85</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CITY OF MONTAGUE**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	96	\$5,448,600	49.94	\$10,910,632	\$5,448,600	1.00000	0.17%	\$4,591,075	42.08
INDUSTRIAL	22	\$2,512,000	49.78	\$5,046,349	\$2,512,000	1.00000	0.08%	\$2,354,521	46.66
RESIDENTIAL	1,331	\$42,749,300	49.91	\$85,656,196	\$42,749,300	1.00000	1.34%	\$34,382,842	40.14
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,449</b>	<b>\$50,709,900</b>	<b>49.90</b>	<b>\$101,613,177</b>	<b>\$50,709,900</b>	<b>1.00000</b>	<b>1.59%</b>	<b>\$41,328,438</b>	<b>40.67</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	94	\$966,800	50.00	\$1,933,600	\$966,800	1.00000	0.03%	\$966,800	50.00
INDUSTRIAL	10	\$3,743,100	50.00	\$7,486,200	\$3,743,100	1.00000	0.12%	\$3,743,100	50.00
RESIDENTIAL									
UTILITY	2	\$970,600	50.00	\$1,941,200	\$970,600	1.00000	0.03%	\$970,600	50.00
<b>TOTAL PERSONAL</b>	<b>106</b>	<b>\$5,680,500</b>	<b>50.00</b>	<b>\$11,361,000</b>	<b>\$5,680,500</b>	<b>1.00000</b>	<b>0.18%</b>	<b>\$5,680,500</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,639</b>	<b>\$56,390,400</b>	<b>49.91</b>	<b>\$112,974,177</b>	<b>\$56,390,400</b>		<b>1.77%</b>	<b>\$47,008,938</b>	<b>41.61</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CITY OF MUSKEGON**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	22	\$100,700	50.00	\$201,400	\$100,700	1.00000	0.00%	\$90,793	45.08
COMMERCIAL	1,278	\$107,881,200	49.71	\$217,025,333	\$107,881,200	1.00000	3.38%	\$102,769,542	47.35
INDUSTRIAL	293	\$105,577,900	49.49	\$213,345,512	\$105,577,900	1.00000	3.31%	\$105,450,555	49.43
RESIDENTIAL	12,983	\$263,233,400	49.91	\$527,457,986	\$263,233,400	1.00000	8.25%	\$228,357,868	43.29
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>14,576</b>	<b>\$476,793,200</b>	<b>49.00</b>	<b>\$958,030,231</b>	<b>\$476,793,200</b>	<b>1.00000</b>	<b>14.94%</b>	<b>\$436,668,758</b>	<b>45.58</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	1,470	\$41,340,400	50.00	\$82,680,800	\$41,340,400	1.00000	1.30%	\$41,340,400	50.00
INDUSTRIAL	97	\$60,385,300	50.00	\$120,770,600	\$60,385,300	1.00000	1.89%	\$60,385,300	50.00
RESIDENTIAL									
UTILITY	6	\$15,642,000	50.00	\$31,284,000	\$15,642,000	1.00000	0.49%	\$15,642,000	50.00
<b>TOTAL PERSONAL</b>	<b>1,573</b>	<b>\$117,367,700</b>	<b>50.00</b>	<b>\$234,735,400</b>	<b>\$117,367,700</b>	<b>1.00000</b>	<b>3.68%</b>	<b>\$117,367,700</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>17,841</b>	<b>\$594,160,900</b>	<b>49.81</b>	<b>\$1,192,765,631</b>	<b>\$594,160,900</b>		<b>18.62%</b>	<b>\$554,036,458</b>	<b>46.45</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CITY OF MUSKEGON HEIGHTS**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	438	\$23,726,400	49.91	\$47,538,605	\$23,726,400	1.00000	0.74%	\$22,434,083	47.19
INDUSTRIAL	139	\$10,959,000	49.56	\$22,110,986	\$10,959,000	1.00000	0.34%	\$10,878,078	49.20
RESIDENTIAL	4,568	\$57,550,100	49.45	\$116,372,973	\$57,550,100	1.00000	1.80%	\$50,178,657	43.12
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>5,145</b>	<b>\$ 92,235,500</b>	<b>49.58</b>	<b>186,022,564</b>	<b>\$92,235,500</b>	<b>1.00000</b>	<b>2.89%</b>	<b>\$ 83,490,818</b>	<b>44.88</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	419	\$7,823,100	50.00	\$15,646,200	\$7,823,100	1.00000	0.25%	\$7,823,100	50.00
INDUSTRIAL	39	\$10,979,350	50.00	\$21,958,700	\$10,979,350	1.00000	0.34%	\$10,979,350	50.00
RESIDENTIAL									
UTILITY	3	\$6,376,400	50.00	\$12,752,800	\$6,376,400	1.00000	0.20%	\$6,376,400	50.00
<b>TOTAL PERSONAL</b>	<b>461</b>	<b>\$ 25,178,850</b>	<b>50.00</b>	<b>\$ 50,357,700</b>	<b>\$25,178,850</b>	<b>1.00000</b>	<b>0.79%</b>	<b>\$ 25,178,850</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>6,061</b>	<b>\$ 117,414,350</b>	<b>49.67</b>	<b>\$ 236,380,264</b>	<b>\$117,414,350</b>		<b>3.68%</b>	<b>\$ 108,669,668</b>	<b>45.97</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CITY OF NORTH MUSKEGON**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	98	\$12,722,400	49.27	\$25,823,745	\$12,722,400	1.00000	0.40%	\$12,129,138	46.97
INDUSTRIAL									
RESIDENTIAL	1,627	\$94,830,100	49.80	\$190,432,509	\$94,830,100	1.00000	2.97%	\$82,506,764	43.33
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,725</b>	<b>\$107,552,500</b>	<b>49.73</b>	<b>\$216,256,254</b>	<b>\$107,552,500</b>	<b>1.00000</b>	<b>3.37%</b>	<b>\$94,635,902</b>	<b>43.76</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	153	\$3,235,000	50.00	\$6,470,000	\$3,235,000	1.00000	0.10%	\$3,235,000	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$1,360,800	50.00	\$2,721,600	\$1,360,800	1.00000	0.04%	\$1,360,800	50.00
<b>TOTAL PERSONAL</b>	<b>155</b>	<b>\$4,595,800</b>	<b>50.00</b>	<b>\$9,191,600</b>	<b>\$4,595,800</b>	<b>1.00000</b>	<b>0.14%</b>	<b>\$4,595,800</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>53</b>								
<b>GRAND TOTAL</b>	<b>1,933</b>	<b>\$112,148,300</b>	<b>49.74</b>	<b>\$225,447,854</b>	<b>\$112,148,300</b>		<b>3.51%</b>	<b>\$99,231,702</b>	<b>44.02</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CITY OF NORTON SHORES**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	20	\$4,851,800	49.87	\$9,729,561	\$4,851,800	1.00000	0.15%	\$3,360,905	34.54
COMMERCIAL	483	\$81,804,600	49.90	\$163,930,960	\$81,804,600	1.00000	2.56%	\$76,642,786	46.75
INDUSTRIAL	161	\$31,261,100	49.74	\$62,843,431	\$31,261,100	1.00000	0.98%	\$28,246,583	44.95
RESIDENTIAL	8,614	\$429,686,470	49.95	\$860,239,594	\$429,686,470	1.00000	13.46%	\$380,128,621	44.19
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>9,278</b>	<b>\$547,603,970</b>	<b>49.93</b>	<b>\$1,096,743,546</b>	<b>\$547,603,970</b>	<b>1.00000</b>	<b>17.16%</b>	<b>\$488,378,895</b>	<b>44.53</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	739	\$18,345,900	50.00	\$36,691,800	\$18,345,900	1.00000	0.57%	\$18,345,900	50.00
INDUSTRIAL	107	\$21,725,600	50.00	\$43,451,200	\$21,725,600	1.00000	0.68%	\$21,725,600	50.00
RESIDENTIAL									
UTILITY	7	\$10,040,400	50.00	\$20,080,800	\$10,040,400	1.00000	0.31%	\$10,040,400	50.00
<b>TOTAL PERSONAL</b>	<b>853</b>	<b>\$50,111,900</b>	<b>50.00</b>	<b>\$100,223,800</b>	<b>\$50,111,900</b>	<b>1.00000</b>	<b>1.57%</b>	<b>\$50,111,900</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>10,366</b>	<b>\$597,715,870</b>	<b>49.94</b>	<b>\$1,196,967,346</b>	<b>\$597,715,870</b>		<b>18.73%</b>	<b>\$538,490,795</b>	<b>44.99</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CITY OF ROOSEVELT PARK**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	87	\$23,430,500	49.89	\$46,961,708	\$23,430,500	1.00000	0.73%	\$21,886,617	46.61
INDUSTRIAL	8	\$1,787,500	50.00	\$3,575,176	\$1,787,500	1.00000	0.06%	\$1,742,120	48.73
RESIDENTIAL	1,267	\$54,541,700	49.96	\$109,178,797	\$54,541,700	1.00000	1.71%	\$48,527,444	44.45
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,362</b>	<b>\$ 79,759,700</b>	<b>49.94</b>	<b>\$ 159,715,681</b>	<b>\$79,759,700</b>	<b>1.00000</b>	<b>2.50%</b>	<b>\$ 72,156,181</b>	<b>45.18</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	190	\$2,973,000	50.00	\$5,946,000	\$2,973,000	1.00000	0.09%	\$2,973,000	50.00
INDUSTRIAL	5	\$4,981,700	50.00	\$9,963,400	\$4,981,700	1.00000	0.16%	\$4,981,700	50.00
RESIDENTIAL									
UTILITY	2	\$890,900	50.00	\$1,781,800	\$890,900	1.00000	0.03%	\$890,900	50.00
<b>TOTAL PERSONAL</b>	<b>197</b>	<b>\$8,845,600</b>	<b>50.00</b>	<b>\$ 17,691,200</b>	<b>\$8,845,600</b>	<b>1.00000</b>	<b>0.28%</b>	<b>\$ 8,845,600</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,595</b>	<b>\$88,605,300</b>	<b>49.94</b>	<b>\$ 177,406,881</b>	<b>\$88,605,300</b>		<b>2.78%</b>	<b>\$ 81,001,781</b>	<b>45.66</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES  
FACTORS AND COUNTY TAXABLE  
CITY OF WHITEHALL**

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	141	\$13,508,500	49.19	\$27,464,575	\$13,508,500	1.00000	0.42%	\$12,325,257	44.88%
INDUSTRIAL	35	\$8,863,700	49.98	\$17,735,973	\$8,863,700	1.00000	0.28%	\$8,312,222	46.87%
RESIDENTIAL	1,085	\$37,147,700	49.97	\$74,344,939	\$37,147,700	1.00000	1.16%	\$33,483,587	45.04%
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,261</b>	<b>\$59,519,900</b>	<b>49.79</b>	<b>\$119,545,487</b>	<b>\$59,519,900</b>	<b>1.00000</b>	<b>1.86%</b>	<b>\$54,121,066</b>	<b>45.27%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	180	\$2,265,100	50.00	\$4,530,200	\$2,265,100	1.00000	0.07%	\$2,265,100	50.00%
INDUSTRIAL	18	\$28,777,400	50.00	\$57,554,800	\$28,777,400	1.00000	0.90%	\$28,777,400	50.00%
RESIDENTIAL									
UTILITY	2	\$1,878,200	50.00	\$3,756,400	\$1,878,200	1.00000	0.06%	\$1,878,200	50.00%
<b>TOTAL PERSONAL</b>	<b>200</b>	<b>\$32,920,700</b>	<b>50.00</b>	<b>\$65,841,400</b>	<b>\$32,920,700</b>	<b>1.00000</b>	<b>1.03%</b>	<b>\$32,920,700</b>	<b>50.00%</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,565</b>	<b>\$92,440,600</b>	<b>49.86</b>	<b>\$185,386,887</b>	<b>\$92,440,600</b>		<b>2.90%</b>	<b>\$87,041,766</b>	<b>46.95%</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,191,715,441**

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION

UNITS	SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD							TOTAL REAL	PERSONAL	TOTAL UNIT
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL			
<b>70-120 COOPERSVILLE</b>										
Ravenna Township	2,840,600	0	31,300	4,328,800	0	7,200,700	202,200	7,402,900		
Homestead Portion	2,666,017	0	0	3,787,500	0	6,453,517	0	6,453,517		
Non-Homestead Portion	174,583	0	31,300	541,300	0	747,183	202,200	949,383		
Sullivan Township	274,300	0	0	1,257,700	0	1,532,000	24,200	1,556,200		
Homestead Portion	274,300	0	0	1,018,000	0	1,292,300	0	1,292,300		
Non-Homestead Portion	0	0	0	239,700	0	239,700	24,200	263,900		
<b>70-120 TOTALS</b>	<b>3,114,900</b>	<b>0</b>	<b>31,300</b>	<b>5,586,500</b>	<b>0</b>	<b>8,732,700</b>	<b>226,400</b>	<b>8,959,100</b>		
Homestead Portion	2,940,317	0	0	4,805,500	0	7,745,817	0	7,745,817		
Non-Homestead Portion	174,583	0	31,300	781,000	0	986,883	226,400	1,213,283		
<b>62-040 FREMONT</b>										
Holton Township	1,564,450	179,450	0	1,000,400	0	2,744,300	341,657	3,085,957		
Homestead Portion	1,552,700	29,848	0	818,950	0	2,401,498	0	2,401,498		
Non-Homestead Portion	11,750	149,602	0	181,450	0	342,802	341,657	684,459		
<b>62-040 TOTALS</b>	<b>1,564,450</b>	<b>179,450</b>	<b>0</b>	<b>1,000,400</b>	<b>0</b>	<b>2,744,300</b>	<b>341,657</b>	<b>3,085,957</b>		
Homestead Portion	1,552,700	29,848	0	818,950	0	2,401,498	0	2,401,498		
Non-Homestead Portion	11,750	149,602	0	181,450	0	342,802	341,657	684,459		
<b>61-080 FRUITPORT</b>										
Fruitport Township	4,987,100	25,538,300	2,355,600	195,767,200	0	228,648,200	13,087,500	241,735,700		
Homestead Portion	4,894,600	314,133	0	174,492,624	0	179,701,357	0	179,701,357		
Non-Homestead Portion	92,500	25,224,167	2,355,600	21,274,576	0	48,946,843	13,087,500	62,034,343		
Sullivan Township	591,400	165,100	0	16,664,400	0	17,420,900	488,700	17,909,600		
Homestead Portion	591,400	0	0	15,581,499	0	16,172,899	0	16,172,899		
Non-Homestead Portion	0	165,100	0	1,082,901	0	1,248,001	488,700	1,736,701		
<b>61-080 TOTALS</b>	<b>5,578,500</b>	<b>25,703,400</b>	<b>2,355,600</b>	<b>212,431,600</b>	<b>0</b>	<b>246,069,100</b>	<b>13,576,200</b>	<b>259,645,300</b>		
Homestead Portion	5,486,000	314,133	0	190,074,123	0	195,874,256	0	195,874,256		
Non-Homestead Portion	92,500	25,389,267	2,355,600	22,357,477	0	50,194,844	13,576,200	63,771,044		

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD		1999 COUNTY EQUALIZED VALUATION						
UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>70-010 GRAND HAVEN</b>								
City of Norton Shores	654,400	6,317,500	16,487,500	9,793,170	0	33,252,570	9,987,400	43,239,970
Homestead Portion	654,400	215,090	0	7,178,421	0	8,047,911	0	8,047,911
Non-Homestead Portion	0	6,102,410	16,487,500	2,614,749	0	25,204,659	9,987,400	35,192,059
<b>70-010 TOTALS</b>	<b>654,400</b>	<b>6,317,500</b>	<b>16,487,500</b>	<b>9,793,170</b>	<b>0</b>	<b>33,252,570</b>	<b>9,987,400</b>	<b>43,239,970</b>
Homestead Portion	654,400	215,090	0	7,178,421	0	8,047,911	0	8,047,911
Non-Homestead Portion	0	6,102,410	16,487,500	2,614,749	0	25,204,659	9,987,400	35,192,059
<b>62-050 GRANT</b>								
Casnovia Township	6,480,700	480,700	829,900	14,990,200	0	22,781,500	1,207,000	23,988,500
Homestead Portion	6,307,060	31,500	27,600	12,890,900	0	19,257,060	0	19,257,060
Non-Homestead Portion	173,640	449,200	802,300	2,099,300	0	3,524,440	1,207,000	4,731,440
Moorland Township	227,200	0	0	471,400	0	698,600	24,800	723,400
Homestead Portion	190,500	0	0	438,600	0	629,100	0	629,100
Non-Homestead Portion	36,700	0	0	32,800	0	69,500	24,800	94,300
<b>62-050 TOTALS</b>	<b>6,707,900</b>	<b>480,700</b>	<b>829,900</b>	<b>15,461,600</b>	<b>0</b>	<b>23,480,100</b>	<b>1,231,800</b>	<b>24,711,900</b>
Homestead Portion	6,497,560	31,500	27,600	13,329,500	0	19,886,160	0	19,886,160
Non-Homestead Portion	210,340	449,200	802,300	2,132,100	0	3,593,940	1,231,800	4,825,740
<b>61-120 HOLTON</b>								
Blue Lake Township	0	184,600	0	16,191,892	0	16,376,492	476,418	16,852,910
Homestead Portion	0	74,850	0	10,613,166	0	10,688,016	0	10,688,016
Non-Homestead Portion	0	109,750	0	5,578,726	0	5,688,476	476,418	6,164,894
Cedar Creek Township	2,059,000	2,412,300	0	36,289,287	0	40,760,587	1,594,700	42,355,287
Homestead Portion	1,925,456	73,750	0	27,101,107	0	29,100,313	0	29,100,313
Non-Homestead Portion	133,544	2,338,550	0	9,188,180	0	11,660,274	1,594,700	13,254,974
Holton Township	4,206,700	1,386,950	0	23,787,700	0	29,381,350	1,466,278	30,847,628
Homestead Portion	4,042,468	83,875	0	17,791,059	0	21,917,402	0	21,917,402
Non-Homestead Portion	164,232	1,303,075	0	5,996,641	0	7,463,948	1,466,278	8,930,226
<b>61-120 TOTALS</b>	<b>6,265,700</b>	<b>3,983,850</b>	<b>0</b>	<b>76,268,879</b>	<b>0</b>	<b>86,518,429</b>	<b>3,537,396</b>	<b>90,055,825</b>
Homestead Portion	5,967,924	232,475	0	55,505,332	0	61,705,731	0	61,705,731
Non-Homestead Portion	297,776	3,751,375	0	20,763,547	0	24,812,698	3,537,396	28,350,094

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>41-150 KENT CITY</b>								
Casnovia Township	8,594,900	520,400	295,000	13,054,950	0	22,465,250	1,227,100	23,692,350
Homestead Portion	8,444,300	64,100	51,600	11,762,550	0	20,322,550	0	20,322,550
Non-Homestead Portion	150,600	456,300	243,400	1,292,400	0	2,142,700	1,227,100	3,369,800
<b>41-150 TOTALS</b>	<b>8,594,900</b>	<b>520,400</b>	<b>295,000</b>	<b>13,054,950</b>	<b>0</b>	<b>22,465,250</b>	<b>1,227,100</b>	<b>23,692,350</b>
Homestead Portion	8,444,300	64,100	51,600	11,762,550	0	20,322,550	0	20,322,550
Non-Homestead Portion	150,600	456,300	243,400	1,292,400	0	2,142,700	1,227,100	3,369,800
<b>61-060 MONA SHORES</b>								
Fruitport Township	0	3,453,100	0	1,242,500	0	4,695,600	140,500	4,836,100
Homestead Portion	0	21,280	0	1,035,600	0	1,056,880	0	1,056,880
Non-Homestead Portion	0	3,431,820	0	206,900	0	3,638,720	140,500	3,779,220
City of Muskegon Hgts	0	3,282,600	0	0	0	3,282,600	784,100	4,066,700
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,282,600	0	0	0	3,282,600	784,100	4,066,700
City of Norton Shores	4,197,400	65,571,800	14,220,600	411,201,200	0	495,191,000	38,141,400	533,332,400
Homestead Portion	4,186,600	560,989	0	371,055,391	0	375,802,980	0	375,802,980
Non-Homestead Portion	10,800	65,010,811	14,220,600	40,145,809	0	119,388,020	38,141,400	157,529,420
City of Roosevelt Park	0	23,430,500	1,787,500	54,541,700	0	79,759,700	8,845,600	88,605,300
Homestead Portion	0	0	0	49,393,325	0	49,393,325	0	49,393,325
Non-Homestead Portion	0	23,430,500	1,787,500	5,148,375	0	30,366,375	8,845,600	39,211,975
<b>61-060 TOTALS</b>	<b>4,197,400</b>	<b>95,738,000</b>	<b>16,008,100</b>	<b>466,985,400</b>	<b>0</b>	<b>582,928,900</b>	<b>47,911,600</b>	<b>630,840,500</b>
Homestead Portion	4,186,600	562,269	0	421,484,316	0	426,253,185	0	426,253,185
Non-Homestead Portion	10,800	95,155,731	16,008,100	45,501,084	0	156,675,715	47,911,600	204,587,315

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-180 MONTAGUE</b>								
Montague Township	3,412,400	2,197,700	555,200	25,398,000	0	31,563,300	3,174,300	34,737,600
Homestead Portion	3,250,500	160,342	0	19,945,450	0	23,356,292	0	23,356,292
Non-Homestead Portion	161,900	2,037,358	555,200	5,452,550	0	8,207,008	3,174,300	11,381,308
Whitehall Township	0	10,200	0	680,700	0	690,900	11,200	702,100
Homestead Portion	0	0	0	534,400	0	534,400	0	534,400
Non-Homestead Portion	0	10,200	0	146,300	0	156,500	11,200	167,700
White River Township	3,027,800	1,990,500	1,426,400	58,300,350	0	64,745,050	1,330,100	66,075,150
Homestead Portion	3,017,000	76,875	0	30,786,152	0	33,880,027	76,600	33,956,627
Non-Homestead Portion	10,800	1,913,625	1,426,400	27,514,198	0	30,865,023	1,253,500	32,118,523
City of Montague	0	5,448,600	2,512,000	42,749,300	0	50,709,900	5,680,500	56,390,400
Homestead Portion	0	54,975	0	29,364,638	0	29,419,613	0	29,419,613
Non-Homestead Portion	0	5,393,625	2,512,000	13,384,662	0	21,290,287	5,680,500	26,970,787
<b>61-180 TOTALS</b>	<b>6,440,200</b>	<b>9,647,000</b>	<b>4,493,600</b>	<b>127,128,350</b>	<b>0</b>	<b>147,709,150</b>	<b>10,196,100</b>	<b>157,905,250</b>
Homestead Portion	6,267,500	292,192	0	80,630,640	0	87,190,332	76,600	87,266,932
Non-Homestead Portion	172,700	9,354,808	4,493,600	46,497,710	0	60,518,818	10,119,500	70,638,318
<b>61-010 MUSKEGON</b>								
Muskegon Township	0	1,453,800	594,200	84,600	0	2,132,600	419,200	2,551,800
Homestead Portion	0	23,070	0	63,600	0	86,670	0	86,670
Non-Homestead Portion	0	1,453,800	571,130	21,000	0	2,045,930	419,200	2,465,130
City of Muskegon	80,000	100,042,500	28,494,500	261,251,800	0	389,868,800	87,183,300	477,052,100
Homestead Portion	80,000	597,702	0	196,096,581	0	196,774,283	0	196,774,283
Non-Homestead Portion	0	99,444,798	28,494,500	65,155,219	0	193,094,517	87,183,300	280,277,817
City of Norton Shores	0	9,915,300	553,000	8,692,100	0	19,160,400	1,983,100	21,143,500
Homestead Portion	0	51,700	0	6,336,700	0	6,388,400	0	6,388,400
Non-Homestead Portion	0	9,863,600	553,000	2,355,400	0	12,772,000	1,983,100	14,755,100
<b>61-010 TOTALS</b>	<b>80,000</b>	<b>111,411,600</b>	<b>29,641,700</b>	<b>270,028,500</b>	<b>0</b>	<b>411,161,800</b>	<b>89,585,600</b>	<b>500,747,400</b>
Homestead Portion	80,000	649,402	23,070	202,496,881	0	203,249,353	0	203,249,353
Non-Homestead Portion	0	110,762,198	29,618,630	67,531,619	0	207,912,447	89,585,600	297,498,047

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION

UNITS	SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD							TOTAL REAL	PERSONAL	TOTAL UNIT
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL			
<b>61-020 MUSKEGON HTS</b>										
City of Muskegon Hgts	0	20,443,800	10,959,000	57,550,100	0	88,952,900	24,394,750	113,347,650		
Homestead Portion	0	0	0	32,632,946	0	32,632,946	0	32,632,946		
Non-Homestead Portion	0	20,443,800	10,959,000	24,917,154	0	56,319,954	24,394,750	80,714,704		
<b>61-020 TOTALS</b>	<b>0</b>	<b>20,443,800</b>	<b>10,959,000</b>	<b>57,550,100</b>	<b>0</b>	<b>88,952,900</b>	<b>24,394,750</b>	<b>113,347,650</b>		
Homestead Portion	0	0	0	32,632,946	0	32,632,946	0	32,632,946		
Non-Homestead Portion	0	20,443,800	10,959,000	24,917,154	0	56,319,954	24,394,750	80,714,704		
<b>61-230 NORTH MUSKEGON</b>										
City of North Muskegon	0	12,722,400	0	94,830,100	0	107,552,500	4,595,800	112,148,300		
Homestead Portion	0	192,887	0	89,455,668	0	89,648,555	0	89,648,555		
Non-Homestead Portion	0	12,529,513	0	5,374,432	0	17,903,945	4,595,800	22,499,745		
<b>61-230 TOTALS</b>	<b>0</b>	<b>12,722,400</b>	<b>0</b>	<b>94,830,100</b>	<b>0</b>	<b>107,552,500</b>	<b>4,595,800</b>	<b>112,148,300</b>		
Homestead Portion	0	192,887	0	89,455,668	0	89,648,555	0	89,648,555		
Non-Homestead Portion	0	12,529,513	0	5,374,432	0	17,903,945	4,595,800	22,499,745		
<b>61-065 OAKRIDGE</b>										
Cedar Creek Township	168,400	208,400	0	475,800	0	852,600	16,600	869,200		
Homestead Portion	168,400	0	0	348,500	0	516,900	0	516,900		
Non-Homestead Portion	0	208,400	0	127,300	0	335,700	16,600	352,300		
Egelston Township	947,300	11,386,700	7,114,300	88,543,450	0	107,991,750	15,172,400	123,164,150		
Homestead Portion	947,300	237,399	0	77,462,068	0	78,646,767	107,300	78,754,067		
Non-Homestead Portion	0	11,149,301	7,114,300	11,081,382	0	29,344,983	15,065,100	44,410,083		
<b>61-065 TOTALS</b>	<b>1,115,700</b>	<b>11,595,100</b>	<b>7,114,300</b>	<b>89,019,250</b>	<b>0</b>	<b>108,844,350</b>	<b>15,189,000</b>	<b>124,033,350</b>		
Homestead Portion	1,115,700	237,399	0	77,810,568	0	79,163,667	107,300	79,270,967		
Non-Homestead Portion	0	11,357,701	7,114,300	11,208,682	0	29,680,683	15,081,700	44,762,383		

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION

UNITS	SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD							TOTAL REAL	PERSONAL	TOTAL UNIT
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL			
<b>61-190 ORCHARD VIEW</b>										
Muskegon Township	28,000	45,157,900	12,538,800	125,347,078	607,700	183,679,478	16,194,200	199,873,678		
Homestead Portion	28,000	353,653	0	109,824,452	0	110,206,105	171,300	110,377,405		
Non-Homestead Portion	0	44,804,247	12,538,800	15,522,626	607,700	73,473,373	16,022,900	89,496,273		
City of Muskegon	20,700	7,838,700	23,004,200	1,894,200	0	32,757,800	29,460,400	62,218,200		
Homestead Portion	20,700	0	0	1,452,500	0	1,473,200	0	1,473,200		
Non-Homestead Portion	0	7,838,700	23,004,200	441,700	0	31,284,600	29,460,400	60,745,000		
<b>61-190 TOTALS</b>	<b>48,700</b>	<b>52,996,600</b>	<b>35,543,000</b>	<b>127,241,278</b>	<b>607,700</b>	<b>216,437,278</b>	<b>45,654,600</b>	<b>262,091,878</b>		
Homestead Portion	48,700	353,653	0	111,276,952	0	111,679,305	171,300	111,850,605		
Non-Homestead Portion	0	52,642,947	35,543,000	15,964,326	607,700	104,757,973	45,483,300	150,241,273		
<b>61-210 RAVENNA</b>										
Casnovia Township	317,700	87,500	0	1,526,800	0	1,932,000	38,900	1,970,900		
Homestead Portion	317,700	0	0	1,414,400	0	1,732,100	0	1,732,100		
Non-Homestead Portion	0	87,500	0	112,400	0	199,900	38,900	238,800		
Moorland Township	5,174,650	682,800	453,700	16,767,000	0	23,078,150	1,420,300	24,498,450		
Homestead Portion	4,409,062	0	10,200	15,151,400	0	19,570,662	0	19,570,662		
Non-Homestead Portion	765,588	682,800	443,500	1,615,600	0	3,507,488	1,420,300	4,927,788		
Ravenna Township	9,433,200	3,365,200	1,059,900	32,802,900	0	46,661,200	2,822,800	49,484,000		
Homestead Portion	9,232,566	312,022	16,700	28,405,578	0	37,966,866	0	37,966,866		
Non-Homestead Portion	200,634	3,053,178	1,043,200	4,397,322	0	8,694,334	2,822,800	11,517,134		
Sullivan Township	1,992,100	297,200	0	20,770,300	0	23,059,600	1,074,000	24,133,600		
Homestead Portion	1,972,500	7,860	0	18,001,952	0	19,982,312	0	19,982,312		
Non-Homestead Portion	19,600	289,340	0	2,768,348	0	3,077,288	1,074,000	4,151,288		
<b>61-210 TOTALS</b>	<b>16,917,650</b>	<b>4,432,700</b>	<b>1,513,600</b>	<b>71,867,000</b>	<b>0</b>	<b>94,730,950</b>	<b>5,356,000</b>	<b>100,086,950</b>		
Homestead Portion	15,931,828	319,882	26,900	62,973,330	0	79,251,940	0	79,251,940		
Non-Homestead Portion	985,822	4,112,818	1,486,700	8,893,670	0	15,479,010	5,356,000	20,835,010		

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION

UNITS	SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD							TOTAL REAL	PERSONAL	TOTAL UNIT
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL			
<b>61-220 REETHS-PUFFER</b>										
Cedar Creek Township	0	69,300	0	3,822,700	0	0	3,892,000	397,400	4,289,400	
Homestead Portion	0	16,000	0	3,211,150	0	0	3,227,150	0	3,227,150	
Non-Homestead Portion	0	53,300	0	611,550	0	0	664,850	397,400	1,062,250	
Dalton Township	0	7,866,500	706,600	96,998,150	0	0	105,571,250	5,480,700	111,051,950	
Homestead Portion	0	229,733	0	82,164,736	0	0	82,394,469	0	82,394,469	
Non-Homestead Portion	0	7,636,767	706,600	14,833,414	0	0	23,176,781	5,480,700	28,657,481	
Fruitland Township	1,096,000	2,680,700	0	26,119,100	0	0	29,895,800	3,709,800	33,605,600	
Homestead Portion	1,096,000	28,100	0	21,332,100	0	0	22,456,200	0	22,456,200	
Non-Homestead Portion	0	2,652,600	0	4,787,000	0	0	7,439,600	3,709,800	11,149,400	
Laketon Township	40,000	3,323,700	0	138,179,600	0	0	141,543,300	3,236,200	144,779,500	
Homestead Portion	40,000	349,620	0	123,816,760	0	0	124,206,380	0	124,206,380	
Non-Homestead Portion	0	2,974,080	0	14,362,840	0	0	17,336,920	3,236,200	20,573,120	
Muskegon Township	351,100	17,608,100	2,348,600	58,827,300	495,700	0	79,630,800	8,668,200	88,299,000	
Homestead Portion	351,100	87,800	0	51,001,455	0	0	51,440,355	18,200	51,458,555	
Non-Homestead Portion	0	17,520,300	2,348,600	7,825,845	495,700	0	28,190,445	8,650,000	36,840,445	
City of Muskegon	0	0	54,079,200	87,400	0	0	54,166,600	724,000	54,890,600	
Homestead Portion	0	0	0	48,100	0	0	48,100	0	48,100	
Non-Homestead Portion	0	0	54,079,200	39,300	0	0	54,118,500	724,000	54,842,500	
<b>61-220 TOTALS</b>	<b>1,487,100</b>	<b>31,548,300</b>	<b>57,134,400</b>	<b>324,034,250</b>	<b>495,700</b>	<b>0</b>	<b>414,699,750</b>	<b>22,216,300</b>	<b>436,916,050</b>	
Homestead Portion	1,487,100	711,253	0	281,574,301	0	0	283,772,654	18,200	283,790,854	
Non-Homestead Portion	0	30,837,047	57,134,400	42,459,949	495,700	0	130,927,096	22,198,100	153,125,196	

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-240 WHITEHALL</b>								
Blue Lake Township	0	282,650	0	20,948,532	0	21,231,182	848,629	22,079,811
Homestead Portion	0	32,190	0	14,837,932	0	14,870,122	0	14,870,122
Non-Homestead Portion	0	250,460	0	6,110,600	0	6,361,060	848,629	7,209,689
Dalton Township	0	135,800	4,000	15,465,500	0	15,605,300	889,000	16,494,300
Homestead Portion	0	14,637	0	11,512,980	0	11,527,617	0	11,527,617
Non-Homestead Portion	0	121,163	4,000	3,952,520	0	4,077,683	889,000	4,966,683
Fruitland Township	2,644,100	2,149,100	0	124,044,600	0	128,837,800	2,282,200	131,120,000
Homestead Portion	2,644,100	94,939	0	79,632,225	0	82,371,264	0	82,371,264
Non-Homestead Portion	0	2,054,161	0	44,412,375	0	46,466,536	2,282,200	48,748,736
Whitehall Township	0	10,599,400	665,600	23,147,400	0	34,412,400	3,660,600	38,073,000
Homestead Portion	0	169,800	0	20,189,860	0	20,359,660	0	20,359,660
Non-Homestead Portion	0	10,429,600	665,600	2,957,540	0	14,052,740	3,660,600	17,713,340
City of Whitehall	0	13,508,500	8,863,700	37,147,700	0	59,519,900	32,920,700	92,440,600
Homestead Portion	0	351,632	0	29,821,322	0	30,172,954	0	30,172,954
Non-Homestead Portion	0	13,156,868	8,863,700	7,326,378	0	29,346,946	32,920,700	62,267,646
<b>61-240 TOTALS</b>	<b>2,644,100</b>	<b>26,675,450</b>	<b>9,533,300</b>	<b>220,753,732</b>	<b>0</b>	<b>259,606,582</b>	<b>40,601,129</b>	<b>300,207,711</b>
Homestead Portion	2,644,100	663,198	0	155,994,319	0	159,301,617	0	159,301,617
Non-Homestead Portion	0	26,012,252	9,533,300	64,759,413	0	100,304,965	40,601,129	140,906,094
<b>GRAND TOTALS</b>								
	65,411,600	414,396,250	191,940,300	2,183,035,059	1,103,400	2,855,886,609	335,828,832	3,191,715,441
Homestead Portion	63,304,729	4,889,281	129,170	1,799,804,297	0	1,868,127,477	373,400	1,868,500,877
Non-Homestead Portion	2,106,871	409,506,969	191,811,130	383,230,762	1,103,400	987,759,132	335,455,432	1,323,214,564

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT**

1999 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>INTERMEDIATE SCHOOLS</b>								
<b>MUSKEGON COUNTY</b>								
61-080 FRUITPORT	5,578,500	25,703,400	2,355,600	212,431,600	0	246,069,100	13,576,200	259,645,300
61-120 HOLTON	6,265,700	3,983,850	0	76,268,879	0	86,518,429	3,537,396	90,055,825
61-060 MONA SHORES	4,197,400	95,738,000	16,008,100	466,985,400	0	582,928,900	47,911,600	630,840,500
61-180 MONTAGUE	6,440,200	9,647,000	4,493,600	127,128,350	0	147,709,150	10,196,100	157,905,250
61-010 MUSKEGON	80,000	111,411,600	29,641,700	270,028,500	0	411,161,800	89,585,600	500,747,400
61-020 MUSKEGON HTS	0	20,443,800	10,959,000	57,550,100	0	88,952,900	24,394,750	113,347,650
61-230 NORTH MUSKEGON	0	12,722,400	0	94,830,100	0	107,552,500	4,595,800	112,148,300
61-065 OAKRIDGE	1,115,700	11,595,100	7,114,300	89,019,250	0	108,844,350	15,189,000	124,033,350
61-190 ORCHARD VIEW	48,700	52,996,600	35,543,000	127,241,278	607,700	216,437,278	45,654,600	262,091,878
61-210 RAVENNA	16,917,650	4,432,700	1,513,600	71,867,000	0	94,730,950	5,356,000	100,086,950
61-220 REETHS-PUFFER	1,487,100	31,548,300	57,134,400	324,034,250	495,700	414,699,750	22,216,300	436,916,050
61-240 WHITEHALL	2,644,100	26,675,450	9,533,300	220,753,732	0	259,606,582	40,601,129	300,207,711
<b>MUSKEGON TOTALS</b>	<b>44,775,050</b>	<b>406,898,200</b>	<b>174,296,600</b>	<b>2,138,138,439</b>	<b>1,103,400</b>	<b>2,765,211,689</b>	<b>322,814,475</b>	<b>3,088,026,164</b>
<b>OTTAWA COUNTY</b>								
70-120 COOPERSVILLE	3,114,900	0	31,300	5,586,500	0	8,732,700	226,400	8,959,100
70-010 GRAND HAVEN	654,400	6,317,500	16,487,500	9,793,170	0	33,252,570	9,987,400	43,239,970
<b>OTTAWA TOTALS</b>	<b>3,769,300</b>	<b>6,317,500</b>	<b>16,518,800</b>	<b>15,379,670</b>	<b>0</b>	<b>41,985,270</b>	<b>10,213,800</b>	<b>52,199,070</b>
<b>NEWAYGO COUNTY</b>								
62-040 FREMONT	1,564,450	179,450	0	1,000,400	0	2,744,300	341,657	3,085,957
62-050 GRANT	6,707,900	480,700	829,900	15,461,600	0	23,480,100	1,231,800	24,711,900
<b>NEWAYGO TOTALS</b>	<b>8,272,350</b>	<b>660,150</b>	<b>829,900</b>	<b>16,462,000</b>	<b>0</b>	<b>26,224,400</b>	<b>1,573,457</b>	<b>27,797,857</b>
<b>KENT COUNTY</b>								
41-150 KENT CITY	8,594,900	520,400	295,000	13,054,950	0	22,465,250	1,227,100	23,692,350
<b>KENT TOTALS</b>	<b>8,594,900</b>	<b>520,400</b>	<b>295,000</b>	<b>13,054,950</b>	<b>0</b>	<b>22,465,250</b>	<b>1,227,100</b>	<b>23,692,350</b>
<b>GRAND TOTAL</b>	<b>65,411,600</b>	<b>414,396,250</b>	<b>191,940,300</b>	<b>2,183,035,059</b>	<b>1,103,400</b>	<b>2,855,886,609</b>	<b>335,828,832</b>	<b>3,191,715,441</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

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

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>70-120 COOPERSVILLE</b>								
Ravenna Township	2,568,234	0	25,269	3,451,854	0	6,045,357	202,200	6,247,557
Homestead Portion	2,416,186	0	0	2,984,475	0	5,400,661	0	5,400,661
Non-Homestead Portion	152,048	0	25,269	467,379	0	644,696	202,200	846,896
Sullivan Township	238,530	0	0	1,024,898	0	1,263,428	24,200	1,287,628
Homestead Portion	238,530	0	0	868,273	0	1,106,803	0	1,106,803
Non-Homestead Portion	0	0	0	156,625	0	156,625	24,200	180,825
<b>70-120 TOTALS</b>	<b>2,806,764</b>	<b>0</b>	<b>25,269</b>	<b>4,476,752</b>	<b>0</b>	<b>7,308,785</b>	<b>226,400</b>	<b>7,535,185</b>
Homestead Portion	2,654,716	0	0	3,852,748	0	6,507,464	0	6,507,464
Non-Homestead Portion	152,048	0	25,269	624,004	0	801,321	226,400	1,027,721
<b>62-040 FREMONT</b>								
Holton Township	1,348,077	126,343	0	906,873	0	2,381,293	341,657	2,722,950
Homestead Portion	1,339,610	21,973	0	748,143	0	2,109,726	0	2,109,726
Non-Homestead Portion	8,467	104,370	0	158,730	0	271,567	341,657	613,224
<b>62-040 TOTALS</b>	<b>1,348,077</b>	<b>126,343</b>	<b>0</b>	<b>906,873</b>	<b>0</b>	<b>2,381,293</b>	<b>341,657</b>	<b>2,722,950</b>
Homestead Portion	1,339,610	21,973	0	748,143	0	2,109,726	0	2,109,726
Non-Homestead Portion	8,467	104,370	0	158,730	0	271,567	341,657	613,224
<b>61-080 FRUITPORT</b>								
Fruitport Township	2,376,936	23,613,396	2,251,640	170,006,787	0	198,248,759	13,087,500	211,336,259
Homestead Portion	2,300,618	297,442	0	152,090,190	0	154,688,250	0	154,688,250
Non-Homestead Portion	76,318	23,315,954	2,251,640	17,916,597	0	43,560,509	13,087,500	56,648,009
Sullivan Township	543,174	165,072	0	13,791,938	0	14,500,184	488,700	14,988,884
Homestead Portion	543,174	0	0	12,938,763	0	13,481,937	0	13,481,937
Non-Homestead Portion	0	165,072	0	853,175	0	1,018,247	488,700	1,506,947
<b>61-080 TOTALS</b>	<b>2,920,110</b>	<b>23,778,468</b>	<b>2,251,640</b>	<b>183,798,725</b>	<b>0</b>	<b>212,748,943</b>	<b>13,576,200</b>	<b>226,325,143</b>
Homestead Portion	2,843,792	297,442	0	165,028,953	0	168,170,187	0	168,170,187
Non-Homestead Portion	76,318	23,481,026	2,251,640	18,769,772	0	44,578,756	13,576,200	58,154,956

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

1998 COUNTY TAXABLE VALUATION										
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD										
UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT		
<b>70-010 GRAND HAVEN</b>										
City of Norton Shores	430,259	5,290,453	15,084,750	8,959,688	0	29,765,150	9,987,400	39,752,550		
Homestead Portion	430,259	101,962	0	6,549,041	0	7,081,262	0	7,081,262		
Non-Homestead Portion	0	5,188,491	15,084,750	2,410,647	0	22,683,888	9,987,400	32,671,288		
<b>70-010 TOTALS</b>	<b>430,259</b>	<b>5,290,453</b>	<b>15,084,750</b>	<b>8,959,688</b>	<b>0</b>	<b>29,765,150</b>	<b>9,987,400</b>	<b>39,752,550</b>		
Homestead Portion	430,259	101,962	0	6,549,041	0	7,081,262	0	7,081,262		
Non-Homestead Portion	0	5,188,491	15,084,750	2,410,647	0	22,683,888	9,987,400	32,671,288		
<b>62-050 GRANT</b>										
Casnovia Township	5,513,540	426,736	767,937	11,527,834	0	18,236,047	1,207,000	19,443,047		
Homestead Portion	5,350,218	28,526	23,048	9,899,326	0	15,301,118	0	15,301,118		
Non-Homestead Portion	163,322	398,210	744,889	1,628,508	0	2,934,929	1,207,000	4,141,929		
Moorland Township	180,424	0	0	364,751	0	545,175	24,800	569,975		
Homestead Portion	180,424	0	0	334,982	0	515,406	0	515,406		
Non-Homestead Portion	0	0	0	29,769	0	29,769	24,800	54,569		
<b>62-050 TOTALS</b>	<b>5,693,964</b>	<b>426,736</b>	<b>767,937</b>	<b>11,892,585</b>	<b>0</b>	<b>18,781,222</b>	<b>1,231,800</b>	<b>20,013,022</b>		
Homestead Portion	5,530,642	28,526	23,048	10,234,308	0	15,816,524	0	15,816,524		
Non-Homestead Portion	163,322	398,210	744,889	1,658,277	0	2,964,698	1,231,800	4,196,498		
<b>61-120 HOLTON</b>										
Blue Lake Township	0	176,307	0	14,179,287	0	14,355,594	476,418	14,832,012		
Homestead Portion	0	70,255	0	9,592,791	0	9,663,046	0	9,663,046		
Non-Homestead Portion	0	106,052	0	4,586,496	0	4,692,548	476,418	5,168,966		
Cedar Creek Township	1,817,615	1,728,734	0	29,412,476	0	32,958,825	1,594,700	34,553,525		
Homestead Portion	1,696,902	62,661	0	22,828,630	0	24,588,193	0	24,588,193		
Non-Homestead Portion	120,713	1,666,073	0	6,583,846	0	8,370,632	1,594,700	9,965,332		
Holton Township	3,462,699	1,297,769	0	20,641,118	0	25,401,586	1,466,278	26,867,864		
Homestead Portion	3,311,524	81,160	0	15,722,257	0	19,114,941	0	19,114,941		
Non-Homestead Portion	151,175	1,216,609	0	4,918,861	0	6,286,645	1,466,278	7,752,923		
<b>61-120 TOTALS</b>	<b>5,280,314</b>	<b>3,202,810</b>	<b>0</b>	<b>64,232,881</b>	<b>0</b>	<b>72,716,005</b>	<b>3,537,396</b>	<b>76,253,401</b>		
Homestead Portion	5,008,426	214,076	0	48,143,678	0	53,366,180	0	53,366,180		
Non-Homestead Portion	271,888	2,988,734	0	16,089,203	0	19,349,825	3,537,396	22,887,221		

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

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

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>41-150 KENT CITY</b>								
Casnovia Township	7,342,135	468,563	173,242	10,307,041	0	18,290,981	1,226,507	19,517,488
Homestead Portion	7,217,685	61,972	43,567	9,313,546	0	16,636,770	0	16,636,770
Non-Homestead Portion	124,450	406,591	129,675	993,495	0	1,654,211	1,226,507	2,880,718
<b>41-140 TOTALS</b>	<b>7,342,135</b>	<b>468,563</b>	<b>173,242</b>	<b>10,307,041</b>	<b>0</b>	<b>18,290,981</b>	<b>1,226,507</b>	<b>19,517,488</b>
Homestead Portion	7,217,685	61,972	43,567	9,313,546	0	16,636,770	0	16,636,770
Non-Homestead Portion	124,450	406,591	129,675	993,495	0	1,654,211	1,226,507	2,880,718
<b>61-060 MONA SHORES</b>								
Fruitport Township	0	3,341,727	0	1,112,269	0	4,453,996	140,500	4,594,496
Homestead Portion	0	20,085	0	928,508	0	948,593	0	948,593
Non-Homestead Portion	0	3,321,642	0	183,761	0	3,505,403	140,500	3,645,903
City of Muskegon Hgts	0	3,240,492	0	0	0	3,240,492	784,100	4,024,592
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,240,492	0	0	0	3,240,492	784,100	4,024,592
City of Norton Shores	2,930,646	62,239,542	12,623,284	363,468,411	0	441,261,883	38,141,400	479,403,283
Homestead Portion	2,922,518	463,712	0	331,132,362	0	334,518,592	0	334,518,592
Non-Homestead Portion	8,128	61,775,830	12,623,284	32,336,049	0	106,743,291	38,141,400	144,884,691
City of Roosevelt Park	0	21,886,617	1,742,120	48,527,444	0	72,156,181	8,845,600	81,001,781
Homestead Portion	0	0	0	43,986,393	0	43,986,393	0	43,986,393
Non-Homestead Portion	0	21,886,617	1,742,120	4,541,051	0	28,169,788	8,845,600	37,015,388
<b>61-060 TOTALS</b>	<b>2,930,646</b>	<b>90,708,378</b>	<b>14,365,404</b>	<b>413,108,124</b>	<b>0</b>	<b>521,112,552</b>	<b>47,911,600</b>	<b>569,024,152</b>
Homestead Portion	2,922,518	483,797	0	376,047,263	0	379,453,578	0	379,453,578
Non-Homestead Portion	8,128	90,224,581	14,365,404	37,060,861	0	141,658,974	47,911,600	189,570,574

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

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

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-180 MONTAGUE</b>								
Montague Township	3,074,274	1,857,493	337,022	22,331,917	0	27,600,706	3,174,300	30,775,006
Homestead Portion	3,072,842	83,185	0	17,252,032	0	20,408,059	0	20,408,059
Non-Homestead Portion	1,432	1,774,308	337,022	5,079,885	0	7,192,647	3,174,300	10,366,947
Whitehall Township	0	9,946	0	638,605	0	648,551	11,200	659,751
Homestead Portion	0	0	0	502,873	0	502,873	0	502,873
Non-Homestead Portion	0	9,946	0	135,732	0	145,678	11,200	156,878
White River Township	2,516,276	1,341,721	1,000,726	40,082,247	0	44,940,970	1,273,456	46,214,426
Homestead Portion	2,505,476	32,932	0	22,174,588	0	24,712,996	66,737	24,779,733
Non-Homestead Portion	10,800	1,308,789	1,000,726	17,907,659	0	20,227,974	1,206,719	21,434,693
City of Montague	0	4,591,075	2,354,521	34,382,842	0	41,328,438	5,680,500	47,008,938
Homestead Portion	0	51,748	0	24,069,085	0	24,120,833	0	24,120,833
Non-Homestead Portion	0	4,539,327	2,354,521	10,313,757	0	17,207,605	5,680,500	22,888,105
<b>61-180 TOTALS</b>	<b>5,590,550</b>	<b>7,800,235</b>	<b>3,692,269</b>	<b>97,435,611</b>	<b>0</b>	<b>114,518,665</b>	<b>10,139,456</b>	<b>124,658,121</b>
Homestead Portion	5,578,318	167,865	0	63,998,578	0	69,744,761	66,737	69,811,498
Non-Homestead Portion	12,232	7,632,370	3,692,269	33,437,033	0	44,773,904	10,072,719	54,846,623
<b>61-010 MUSKEGON</b>								
Muskegon Township	0	905,351	244,327	84,600	0	1,234,278	419,200	1,653,478
Homestead Portion	0	0	6,702	63,600	0	70,302	0	70,302
Non-Homestead Portion	0	905,351	237,625	21,000	0	1,163,976	419,200	1,583,176
City of Muskegon	70,093	95,320,596	28,482,913	226,574,061	0	350,447,663	87,183,300	437,630,963
Homestead Portion	70,093	568,367	0	169,508,082	0	170,146,542	0	170,146,542
Non-Homestead Portion	0	94,752,229	28,482,913	57,066,979	0	180,301,121	87,183,300	267,484,421
City of Norton Shores	0	9,112,791	538,549	7,700,522	0	17,351,862	1,983,100	19,334,962
Homestead Portion	0	37,864	0	5,618,925	0	5,656,789	0	5,656,789
Non-Homestead Portion	0	9,074,927	538,549	2,081,597	0	11,695,073	1,983,100	13,678,173
<b>61-010 TOTALS</b>	<b>70,093</b>	<b>105,338,738</b>	<b>29,265,789</b>	<b>234,359,183</b>	<b>0</b>	<b>369,033,803</b>	<b>89,585,600</b>	<b>458,619,403</b>
Homestead Portion	70,093	606,231	6,702	175,190,607	0	175,873,633	0	175,873,633
Non-Homestead Portion	0	104,732,507	29,259,087	59,168,576	0	193,160,170	89,585,600	282,745,770

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

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

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-020 MUSKEGON HTS</b>								
City of Muskegon Hgts	0	19,193,591	10,878,078	50,178,657	0	80,250,326	24,394,750	104,645,076
Homestead Portion	0	0	0	28,586,786	0	28,586,786	0	28,586,786
Non-Homestead Portion	0	19,193,591	10,878,078	21,591,871	0	51,663,540	24,394,750	76,058,290
<b>61-020 TOTALS</b>	<b>0</b>	<b>19,193,591</b>	<b>10,878,078</b>	<b>50,178,657</b>	<b>0</b>	<b>80,250,326</b>	<b>24,394,750</b>	<b>104,645,076</b>
Homestead Portion	0	0	0	28,586,786	0	28,586,786	0	28,586,786
Non-Homestead Portion	0	19,193,591	10,878,078	21,591,871	0	51,663,540	24,394,750	76,058,290
<b>61-230 NORTH MUSKEGON</b>								
City of North Muskegon	0	12,129,138	0	82,506,764	0	94,635,902	4,595,800	99,231,702
Homestead Portion	0	179,160	0	77,781,107	0	77,960,267	0	77,960,267
Non-Homestead Portion	0	11,949,978	0	4,725,657	0	16,675,635	4,595,800	21,271,435
<b>61-230 TOTALS</b>	<b>0</b>	<b>12,129,138</b>	<b>0</b>	<b>82,506,764</b>	<b>0</b>	<b>94,635,902</b>	<b>4,595,800</b>	<b>99,231,702</b>
Homestead Portion	0	179,160	0	77,781,107	0	77,960,267	0	77,960,267
Non-Homestead Portion	0	11,949,978	0	4,725,657	0	16,675,635	4,595,800	21,271,435
<b>61-065 OAKRIDGE</b>								
Cedar Creek Township	145,351	115,793	0	352,849	0	613,993	16,600	630,593
Homestead Portion	145,351	0	0	262,952	0	408,303	0	408,303
Non-Homestead Portion	0	115,793	0	89,897	0	205,690	16,600	222,290
Egelston Township	596,546	10,671,216	6,433,385	72,298,321	0	89,999,468	15,158,336	105,157,804
Homestead Portion	596,546	185,698	0	64,014,036	0	64,796,280	97,332	64,893,612
Non-Homestead Portion	0	10,485,518	6,433,385	8,284,285	0	25,203,188	15,061,004	40,264,192
<b>61-065 TOTALS</b>	<b>741,897</b>	<b>10,787,009</b>	<b>6,433,385</b>	<b>72,651,170</b>	<b>0</b>	<b>90,613,461</b>	<b>15,174,936</b>	<b>105,788,397</b>
Homestead Portion	741,897	185,698	0	64,276,988	0	65,204,583	97,332	65,301,915
Non-Homestead Portion	0	10,601,311	6,433,385	8,374,182	0	25,408,878	15,077,604	40,486,482

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

1998 COUNTY TAXABLE VALUATION SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD									
UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT	
<b>61-190 ORCHARD VIEW</b>									
Muskegon Township	15,215	29,854,838	7,567,565	104,533,266	289,145	142,260,029	16,160,889	158,420,918	
Homestead Portion	15,215	201,286	0	92,699,308	0	92,915,809	159,297	93,075,106	
Non-Homestead Portion	0	29,653,552	7,567,565	11,833,958	289,145	49,344,220	16,001,592	65,345,812	
City of Muskegon	20,700	7,448,946	22,888,442	1,700,231	0	32,058,319	29,460,400	61,518,719	
Homestead Portion	20,700	0	0	1,304,272	0	1,324,972	0	1,324,972	
Non-Homestead Portion	0	7,448,946	22,888,442	395,959	0	30,733,347	29,460,400	60,193,747	
<b>61-190 TOTALS</b>	<b>35,915</b>	<b>37,303,784</b>	<b>30,456,007</b>	<b>106,233,497</b>	<b>289,145</b>	<b>174,318,348</b>	<b>45,621,289</b>	<b>219,939,637</b>	
Homestead Portion	35,915	201,286	0	94,003,580	0	94,240,781	159,297	94,400,078	
Non-Homestead Portion	0	37,102,498	30,456,007	12,229,917	289,145	80,077,567	45,461,992	125,539,559	
<b>61-210 RAVENNA</b>									
Casnovia Township	220,639	70,005	0	1,241,274	0	1,531,918	38,900	1,570,818	
Homestead Portion	220,639	0	0	1,149,495	0	1,370,134	0	1,370,134	
Non-Homestead Portion	0	70,005	0	91,779	0	161,784	38,900	200,684	
Moorland Township	4,258,152	666,828	415,530	13,638,446	0	18,978,956	1,420,300	20,399,256	
Homestead Portion	4,014,734	0	5,320	11,702,835	0	15,722,889	0	15,722,889	
Non-Homestead Portion	243,418	666,828	410,210	1,935,611	0	3,256,067	1,420,300	4,676,367	
Ravenna Township	8,980,024	3,019,270	959,559	24,841,852	0	37,800,705	2,822,800	40,623,505	
Homestead Portion	8,797,602	271,226	16,458	22,104,963	0	31,190,249	0	31,190,249	
Non-Homestead Portion	182,422	2,748,044	943,101	2,736,889	0	6,610,456	2,822,800	9,433,256	
Sullivan Township	1,797,863	273,279	0	17,252,856	0	19,323,998	1,074,000	20,397,998	
Homestead Portion	1,778,263	7,417	0	15,086,173	0	16,871,853	0	16,871,853	
Non-Homestead Portion	19,600	265,862	0	2,166,683	0	2,452,145	1,074,000	3,526,145	
<b>61-210 TOTALS</b>	<b>15,256,678</b>	<b>4,029,382</b>	<b>1,375,089</b>	<b>56,974,428</b>	<b>0</b>	<b>77,635,577</b>	<b>5,356,000</b>	<b>82,991,577</b>	
Homestead Portion	14,811,238	278,643	21,778	50,043,466	0	65,155,125	0	65,155,125	
Non-Homestead Portion	445,440	3,750,739	1,353,311	6,930,962	0	12,480,452	5,356,000	17,836,452	

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

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

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-220 REETHS-PUFFER</b>								
Cedar Creek Township	0	54,482	0	3,184,795	0	3,239,277	397,400	3,636,677
Homestead Portion	0	15,670	0	2,720,748	0	2,736,418	0	2,736,418
Non-Homestead Portion	0	38,812	0	464,047	0	502,859	397,400	900,259
Dalton Township	0	6,845,728	563,931	85,830,188	0	93,239,847	5,480,700	98,720,547
Homestead Portion	0	185,671	0	73,405,671	0	73,591,342	0	73,591,342
Non-Homestead Portion	0	6,660,057	563,931	12,424,517	0	19,648,505	5,480,700	25,129,205
Fruitland Township	940,425	2,455,338	0	21,599,448	0	24,995,211	3,709,800	28,705,011
Homestead Portion	940,425	27,736	0	17,742,005	0	18,710,166	0	18,710,166
Non-Homestead Portion	0	2,427,602	0	3,857,443	0	6,285,045	3,709,800	9,994,845
Laketon Township	18,745	3,083,738	0	124,102,880	0	127,205,363	3,236,200	130,441,563
Homestead Portion	18,745	301,445	0	111,432,152	0	111,752,342	0	111,752,342
Non-Homestead Portion	0	2,782,293	0	12,670,728	0	15,453,021	3,236,200	18,689,221
Muskegon Township	190,320	12,510,257	1,756,510	48,694,417	68,243	63,219,747	8,667,030	71,886,777
Homestead Portion	190,320	33,331	0	43,197,143	0	43,420,794	17,333	43,438,127
Non-Homestead Portion	0	12,476,926	1,756,510	5,497,274	68,243	19,798,953	8,649,697	28,448,650
City of Muskegon	0	0	54,079,200	83,576	0	54,162,776	724,000	54,886,776
Homestead Portion	0	0	0	46,546	0	46,546	0	46,546
Non-Homestead Portion	0	0	54,079,200	37,030	0	54,116,230	724,000	54,840,230
<b>61-220 TOTALS</b>	<b>1,149,490</b>	<b>24,949,543</b>	<b>56,399,641</b>	<b>283,495,304</b>	<b>68,243</b>	<b>366,062,221</b>	<b>22,215,130</b>	<b>388,277,351</b>
Homestead Portion	1,149,490	563,853	0	248,544,265	0	250,257,608	17,333	250,274,941
Non-Homestead Portion	0	24,385,690	56,399,641	34,951,039	68,243	115,804,613	22,197,797	138,002,410

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

1998 COUNTY TAXABLE VALUATION										
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD										
UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT		
<b>61-240 WHITEHALL</b>										
Blue Lake Township	0	266,082	0	18,330,804	0	18,596,886	848,498	19,445,384		
Homestead Portion	0	29,268	0	13,593,743	0	13,623,011	0	13,623,011		
Non-Homestead Portion	0	236,814	0	4,737,061	0	4,973,875	848,498	5,822,373		
Dalton Township	0	111,416	3,050	13,323,411	0	13,437,877	889,000	14,326,877		
Homestead Portion	0	7,189	0	10,196,179	0	10,203,368	0	10,203,368		
Non-Homestead Portion	0	104,227	3,050	3,127,232	0	3,234,509	889,000	4,123,509		
Fruitland Township	2,189,494	1,911,299	0	101,535,578	0	105,636,371	2,282,200	107,918,571		
Homestead Portion	2,189,494	81,822	0	66,452,670	0	68,723,986	0	68,723,986		
Non-Homestead Portion	0	1,829,477	0	35,082,908	0	36,912,385	2,282,200	39,194,585		
Whitehall Township	0	8,816,287	632,295	21,150,519	0	30,599,101	3,660,600	34,259,701		
Homestead Portion	0	125,938	0	18,706,965	0	18,832,903	0	18,832,903		
Non-Homestead Portion	0	8,690,349	632,295	2,443,554	0	11,766,198	3,660,600	15,426,798		
City of Whitehall	0	12,325,257	8,312,222	33,483,587	0	54,121,066	32,920,700	87,041,766		
Homestead Portion	0	318,625	0	26,991,070	0	27,309,695	0	27,309,695		
Non-Homestead Portion	0	12,006,632	8,312,222	6,492,517	0	26,811,371	32,920,700	59,732,071		
<b>61-240 TOTALS</b>	<b>2,189,494</b>	<b>23,430,341</b>	<b>8,947,567</b>	<b>187,823,899</b>	<b>0</b>	<b>222,391,301</b>	<b>40,600,998</b>	<b>262,992,299</b>		
Homestead Portion	2,189,494	562,842	0	135,940,627	0	138,692,963	0	138,692,963		
Non-Homestead Portion	0	22,867,499	8,947,567	51,883,272	0	83,698,338	40,600,998	124,299,336		
<b>GRAND TOTALS</b>										
Homestead Portion	53,786,386	368,963,512	180,116,067	1,869,341,182	357,388	2,472,564,535	335,722,919	2,808,287,454		
Non-Homestead Portion	52,524,093	3,955,326	95,095	1,558,283,684	0	1,614,858,198	340,699	1,615,198,897		
Non-Homestead Portion	1,262,293	365,008,186	180,020,972	311,057,498	357,388	857,706,337	335,382,220	1,193,086,557		

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS**

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

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>INTERMEDIATE SCHOOLS</b>								
<b>MUSKEGON COUNTY</b>								
61-080 FRUITPORT	2,920,110	23,778,468	2,251,640	183,798,725	0	212,748,943	13,576,200	226,325,143
61-120 HOLTON	5,280,314	3,202,810	0	64,232,881	0	72,716,005	3,537,396	76,253,401
61-060 MONA SHORES	2,930,646	90,708,378	14,365,404	413,108,124	0	521,112,552	47,911,600	569,024,152
61-180 MONTAGUE	5,590,550	7,800,235	3,692,269	97,435,611	0	114,518,665	10,139,456	124,658,121
61-010 MUSKEGON	70,093	105,338,738	29,265,789	234,359,183	0	369,033,803	89,585,600	458,619,403
61-020 MUSKEGON HTS	0	19,193,591	10,878,078	50,178,657	0	80,250,326	24,394,750	104,645,076
61-230 NORTH MUSKEGON	0	12,129,138	0	82,506,764	0	94,635,902	4,595,800	99,231,702
61-065 OAKRIDGE	741,897	10,787,009	6,433,385	72,651,170	0	90,613,461	15,174,936	105,788,397
61-190 ORCHARD VIEW	35,915	37,303,784	30,456,007	106,233,497	289,145	174,318,348	45,621,289	219,939,637
61-210 RAVENNA	15,256,678	4,029,382	1,375,089	56,974,428	0	77,635,577	5,356,000	82,991,577
61-220 REETHS-PUFFER	1,149,490	24,949,543	56,399,641	283,495,304	68,243	366,062,221	22,215,130	388,277,351
61-240 WHITEHALL	2,189,494	23,430,341	8,947,567	187,823,899	0	222,391,301	40,600,998	262,992,299
<b>MUSKEGON TOTALS</b>	<b>36,165,187</b>	<b>362,651,417</b>	<b>164,064,869</b>	<b>1,832,798,243</b>	<b>357,388</b>	<b>2,396,037,104</b>	<b>322,709,155</b>	<b>2,718,746,259</b>
<b>OTTAWA COUNTY</b>								
70-120 COOPERSVILLE	2,806,764	0	25,269	4,476,752	0	7,308,785	226,400	7,535,185
70-010 GRAND HAVEN	430,259	5,290,453	15,084,750	8,959,688	0	29,765,150	9,987,400	39,752,550
<b>OTTAWA TOTALS</b>	<b>3,237,023</b>	<b>5,290,453</b>	<b>15,110,019</b>	<b>13,436,440</b>	<b>0</b>	<b>37,073,935</b>	<b>10,213,800</b>	<b>47,287,735</b>
<b>NEWAYGO COUNTY</b>								
62-040 FREMONT	1,348,077	126,343	0	906,873	0	2,381,293	341,657	2,722,950
62-050 GRANT	5,693,964	426,736	767,937	11,892,585	0	18,781,222	1,231,800	20,013,022
<b>NEWAYGO TOTALS</b>	<b>7,042,041</b>	<b>553,079</b>	<b>767,937</b>	<b>12,799,458</b>	<b>0</b>	<b>21,162,515</b>	<b>1,573,457</b>	<b>22,735,972</b>
<b>KENT COUNTY</b>								
41-150 KENT CITY	7,342,135	468,563	173,242	10,307,041	0	18,290,981	1,226,507	19,517,488
<b>KENT TOTALS</b>	<b>7,342,135</b>	<b>468,563</b>	<b>173,242</b>	<b>10,307,041</b>	<b>0</b>	<b>18,290,981</b>	<b>1,226,507</b>	<b>19,517,488</b>
<b>GRAND TOTAL</b>	<b>53,786,386</b>	<b>368,963,512</b>	<b>180,116,067</b>	<b>1,869,341,182</b>	<b>357,388</b>	<b>2,472,564,535</b>	<b>335,722,919</b>	<b>2,808,287,454</b>

**MUSKEGON COUNTY  
COMMERCIAL FOREST PROPERTIES**

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	23
61-120	HOLTON TWP CHARLES DERBY	H-05-950-001-00 H-244A	81-077 3361 3362	90
61-220	LAKETON TWP JOSEPH MIERENDORF	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
61-210	MOORLAND TWP MARCELLINE J FUSILIER	12-016-300-0002-00 M-12-016-100-00	97-004	20

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  
TAXABLE OF OTHERWISE EXEMPT PROPERTY (PA189)**

SCHOOL DISTRICT	PARCEL NUMBER	PROPERTY OWNER	1998 ASSESSED TAXABLE	1998 ASSESSED TAXABLE	1999 ASSESSED TAXABLE	1999 TAXABLE
<b>CITY OF MUSKEGON</b>						
61010	61-30-49-033-100	ENCINITAX EAST INC	56100	54841	58900	55718
61010	61-31-49-030-100	BYWERK BRUCE	29400	28756	30900	29216
61010	61-39-49-030-200	COMPUTER PROCESS UTI	11400	11194	0	0
61010	61-31-49-030-400	BURGESS NORTON MFG	102500	102500	0	0
61010	61-31-49-032-300	SBC INC 1ST OF AMERICA	852900	834232	895500	847579
61010	61-31-49-032-400	SBC INC 1ST OF AMERICA	351600	343942	369200	349445
61010	61-31-49-032-800	GREYHOUND BUS LINES	81900	80106	86000	81387
61010	61-31-49-032-900	SHORELINE ENT	134200	131250	140900	133350
61010	61-31-49-033-000	APPLEVIEW WOMEN'S	126100	123342	132400	125315
61010	61-31-49-033-400	SURGICAL SPECIALISTS	200300	195951	210300	199086
61010	61-31-49-033-500	METPAH	38000	37177	39900	37771
61010	61-31-49-033-600	DR OLTEAN	0	0	0	0
61010	61-31-49-033-700	SHORELINE PEDIATRICS	0	0	0	0
<b>UNIT TOTAL PA 189</b>			<b>1984400</b>	<b>1943291</b>	<b>1964000</b>	<b>1858867</b>
<b>CITY OF NORTON SHORES</b>						
61060	27-16-17-189-003	SPX CORPORATION	37800	37800	47700	47700
61060	27-16-17-189-004	WEST MICH FLYING CLUB	15800	15800	15800	15800
<b>UNIT TOTAL PA 189</b>			<b>53600</b>	<b>53600</b>	<b>63500</b>	<b>63500</b>
<b>GRAND TOTAL PA 189</b>			<b>2038000</b>	<b>1996891</b>	<b>2027500</b>	<b>1922367</b>

MUSKEGON COUNTY EQUALIZATION DEPARTMENT  
TOP TEN 1999 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 S.E.V.
Consumers Energy	Electric	\$56,121,887	\$56,359,184	\$44,763,400	\$44,763,400	\$0	\$0	\$100,885,287	\$101,122,584	3.17%
S.D. Warren	Paper Products	\$30,615,135	\$30,631,600	\$0	\$0	\$28,104,500	\$28,104,500	\$58,719,635	\$58,736,100	1.84%
Howmet Corporation	Aerospace	\$7,177,363	\$7,548,400	\$24,056,200	\$24,056,200	\$6,096,257	\$6,109,100	\$37,329,820	\$37,713,700	1.18%
Sun Chemical Co	Pigments	\$2,927,052	\$2,986,900	\$3,732,300	\$3,732,300	\$20,623,410	\$20,910,300	\$27,282,762	\$27,629,500	0.87%
Michigan Cons. Gas	Natural Gas	\$1,356,202	\$1,383,300	\$25,617,700	\$25,617,700	\$0	\$0	\$26,973,902	\$27,001,000	0.85%
Sealed Power (SPX)	Automotive Parts	\$6,704,338	\$6,797,400	\$7,260,600	\$7,260,600	\$8,862,985	\$8,864,868	\$22,827,923	\$22,922,868	0.72%
General Dynamics	Military	\$5,830,881	\$9,840,000	\$3,194,724	\$3,235,500	\$5,292,937	\$5,437,200	\$14,318,342	\$14,512,700	0.58%
Horizon Group	Property Management	\$897,243	\$1,000,800	\$0	\$0	\$0	\$0	\$15,570,311	\$15,714,900	0.49%
Lorin Industries	Coil Anodizing	\$1,016,669	\$1,064,900	\$4,986,800	\$4,986,800	\$7,285,100	\$7,285,100	\$13,288,569	\$13,336,800	0.42%
Lomac	Chemical Production	\$128,218,881	\$133,327,384	\$118,548,124	\$118,589,900	\$85,744,299	\$86,190,378	\$332,510,304	\$338,107,862	10.59%

No companies have filed an appeal on their last year's assessment with the Michigan Tax Tribunal.

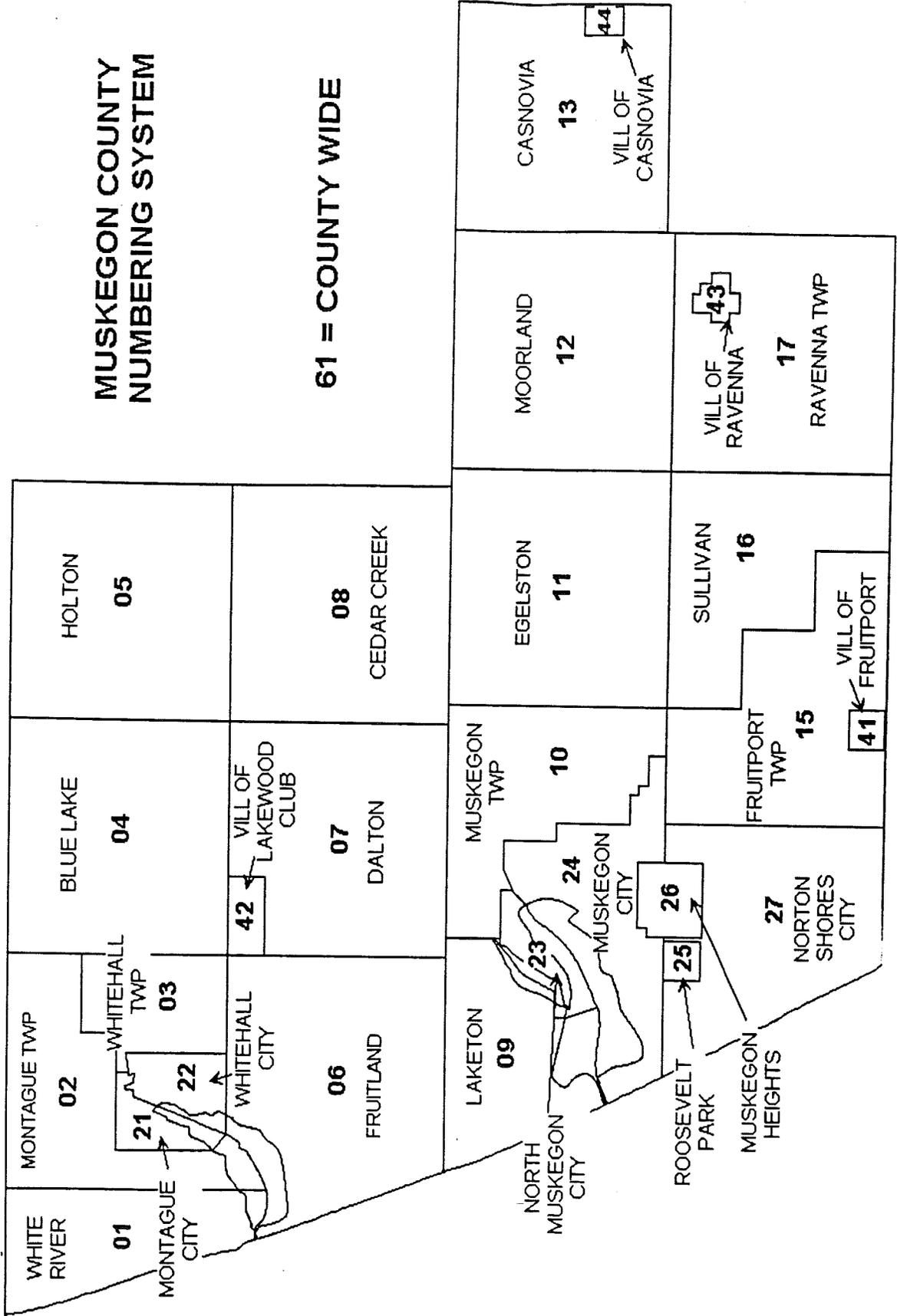
NEXT 5

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 S.E.V.
Fruitport Dev. L.P.	Real Estate	\$10,496,682	\$11,746,700	\$0	\$0	\$0	\$0	\$10,496,682	\$11,746,700	0.37%
Meijer Inc.	Retail	\$6,633,158	\$8,585,700	\$2,758,900	\$2,758,900	\$0	\$0	\$9,392,058	\$11,144,600	0.35%
Knoff Group	Office Furniture	\$1,890,112	\$1,932,400	\$3,404,200	\$3,404,200	\$5,189,056	\$5,340,500	\$10,483,368	\$10,677,100	0.33%
Brunswick	Bowling Accessories	\$2,579,739	\$2,601,000	\$5,502,400	\$5,502,400	\$0	\$0	\$8,082,139	\$8,103,400	0.25%
Briggs & Stratton	Small Engines	\$325,728	\$367,100	\$900	\$900	\$6,763,200	\$6,763,200	\$7,089,828	\$7,131,200	0.22%
Kaydon Corporation	Bearings	\$2,268,804	\$2,341,900	\$3,533,200	\$3,533,200	\$0	\$0	\$5,802,004	\$5,875,100	0.18%
	<b>TOTALS :</b>	<b>\$24,194,223</b>	<b>\$27,374,800</b>	<b>\$15,199,600</b>	<b>\$15,199,600</b>	<b>\$11,952,256</b>	<b>\$12,103,700</b>	<b>\$51,346,079</b>	<b>\$54,678,100</b>	<b>1.71%</b>

1999 Muskegon County Equalization Report

**MUSKEGON COUNTY  
NUMBERING SYSTEM**

**61 = COUNTY WIDE**



# Muskegon County Equalization Department 1999 Organizational Chart

