

MUSKEGON

County

catch the wave!

2000 EQUALIZATION REPORT



Prepared for: Muskegon County Board of Commissioners

Prepared by: Muskegon County Equalization Department

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Date adopted: April 25, 2000

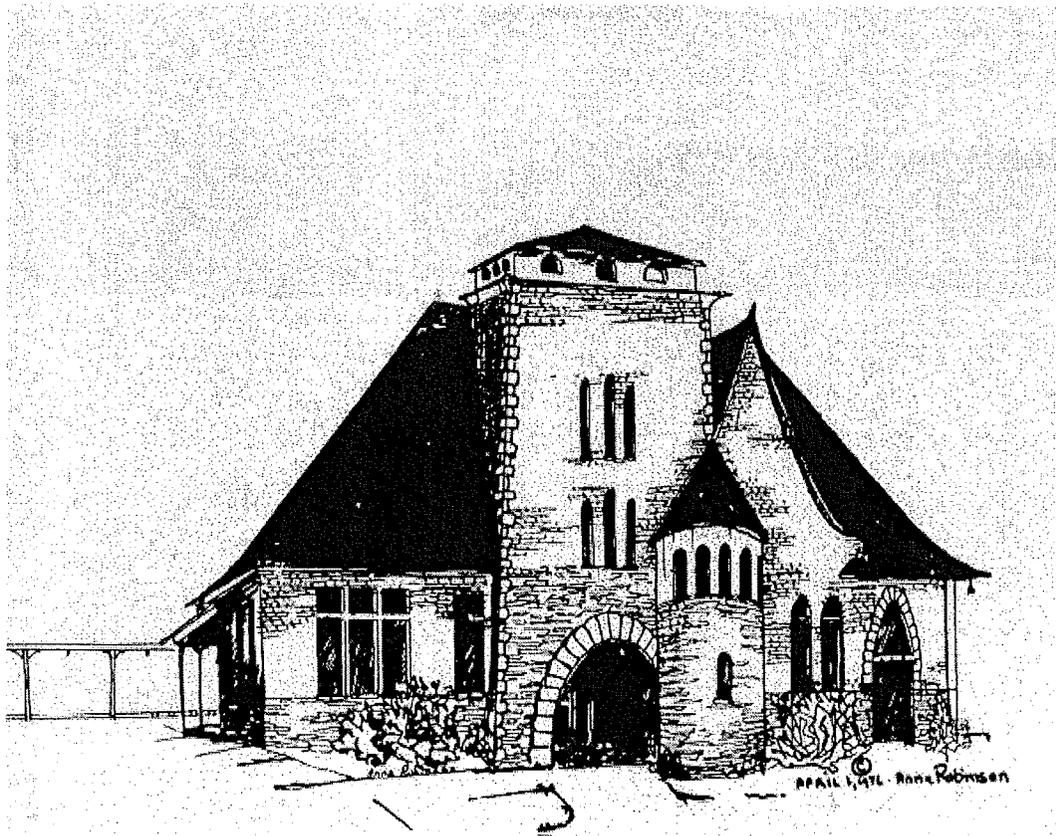
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Muskegon County



MUSKEGON COUNTY

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Board of Commissioners
Muskegon County, Michigan

April 18, 2000

Honorable Commissioners:

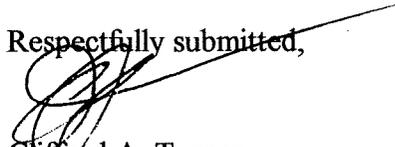
The Muskegon County Equalization Department has prepared this report as authorized by the County Board of Commissioners. The report contains a narrative summary of the 2000 equalization process and a retrospective analysis of significant 1999 events effecting valuations. Additionally, the valuations 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 third consecutive year, all units filed electronically and utilized 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 fifth 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. For 2000, that average margin is 21.5%.

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 a 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.

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The Legislature is required to provide for a system of equalization assessments. The purpose of equalization is to correct for systematic under assessment or over assessment within assessing jurisdictions. Given the large number of assessing jurisdictions in Michigan (approximately 1,500) equalization is essential to ensure that taxable property is uniformly assessed within each county as well as among the counties.

In March of 1994, voters amended Section 3 of Article 9 of the state Constitution to limit, for taxation purposes, annual increases in property values on a parcel by parcel basis to the less of five percent or inflation (1.9% for 2000 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*

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comply with the provisions hereof, may, by ordinance, fix the period or periods for preparing the budget and for making, completing and reviewing the assessment roll, any provisions of the charter of such city or township or any law to the contrary notwithstanding."

M.C.L.A. 211 Sec.34. (1) states "*The county board of commissioners in each county shall meet in April of each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with the open meetings act, Act No. 267 of the Public Acts of 1976, as amended, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the county board of commissioners shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the county board of commissioners and each taxing unit other than a city, township, school district, intermediate school district, or community college district shall immediately reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that subsequent to the increase ordered by the state tax commission pursuant to Act No. 44 of the Public Acts of 1911, as amended, being section 209.1 to 209.8 of the Michigan Compiled Laws, total property taxes levied for that unit shall not exceed that which would have been levied for that unit at its maximum authorized millage rate, as determined after any reduction caused by section 34d, if there had not been an increase in valuation by the state. If its state equalized valuation exceeds its valuation by 5.0% or more in 1982 or by any amount in 1983 or any year thereafter, a city or township shall reduce its maximum authorized millage rate, as determined after any reduction caused by section 34d, so that total property taxes levied for that unit do not exceed that which would have been levied based on its assessed valuation."*

M.C.L.A 311.34 (2) states "*The county board of commissioners shall examine the assessment rolls of the townships or cities and ascertain whether the real and personal property in the respective townships or cities has been equally and uniformly assessed as true cash value. If, on the examination, the county board of commissioners considers the assessments to be relatively unequal, it shall equalize the assessments by adding to or deducting from the valuation of the taxable property in a township or city an amount which in the judgment of the county board of commissioners will produce a sum which represents the true cash value of that property, and the amount added to or deducted from the valuations in a township or city shall be entered upon the records. The county board of commissioners and the state tax commission shall equalize real and personal property 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*

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

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

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

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*tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a showing that the equalization complained of is unfair, unjust, inequitable, or discriminatory. The state tax tribunal shall fix a valuation on all property of the county. If the state tax tribunal decides that the state tax tribunal, after the hearing, decides that the valuations of the county were improperly equalized, it shall proceed to make deductions from, or additions, the valuations of the respective townships, cities, or school districts as may be considered proper, and in so doing the tribunal shall have the same powers as the **county board of commissioners** had in the first instance. The deductions or additions shall decrease or increase the state equalized valuation of the local unit affected."*

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Significant Influences effecting the 2000 Valuation and Equalization Process

Local, state, and national economies continue to be strong and invigorated. The demand for housing and business facilities are creating upward pressure on property values. The pace of residential, commercial and industrial development in Muskegon County continues to increase dramatically. The amount of land converted into homes, shopping centers and factories for 1999 has surpassed the amount of development that occurred in 1998. Likewise, general price levels of real estate continue to rise. However, the Consumers Price Index rose moderately from 1.6% in 1998 to 1.9% for 1999.

Table A
Taxable Value Index History

TAX YEAR	FACTOR
1995	1.000
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019

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

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 City of Norton Shores, and the Townships of Muskegon and Fruitport accounted for the biggest increases in business development.

Table 'B'
Muskegon County New Construction and Additions Volume (\$)

YEAR	ANNUAL TOTAL	PERCENT CHANGE
1990	52,107,622	9%
1991	70,936,366	36%
1992	65,510,124	-8%
1993	70,402,942	7%
1994	118,309,013	68%
1995	134,651,929	14%
1996	141,029,923	5%
1997	143,599,076	2%
1998	177,863,630	24%
1999	194,462,432	9%

• Real property only.

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Available land and low interest rates continues to be 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. Dalton Township had 86, Laketon Township had 69, and Fruitport Township had 62 housing starts followed closely by Egelston Township with 59.

This robust economy has Muskegon County's population growing at a healthy rate. As expected, most of the growth occurring 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 1999 was \$95,917 up from \$87,573 in 1998. In 1998, there were 1,746 homes sold, but in 1999 there were 1,871 sold. These are increases of 9.5% and 7.2% respectively. The number of homes listed by association members continues to increase.

As for new home construction, the pace remains steady according to figures supplied by the Michigan Association of Homebuilders.

Table 'C'
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>
1999	2,864	1,871	\$95,917	915
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 activities continues to increase according to statistics supplied by the Muskegon County Register of Deeds and Muskegon County Treasurer. Over the past decade, the cumulative quantity of transactions for all functions has increased by more than 100%. For example, the number of real estate transfer documents has increased from 7,339 in 1998 to 9,392 for fiscal 1999. Similarly, parcel identification for tax certifications have increased from 4,182 to 4,963 for fiscal 1999. These are annual increases of 28% and 19% respectively. Likewise, inquiries from the general public have increased by

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26% in the past year. Additionally, the number of new condominiums and subdivisions were 13 in 1999, compared to 15 in 1998, 14 in 1997, and 12 in 1996. The following table lists each project individually.

Table 'D'
Muskegon County – New Plats and Condominiums for 2000 Assessment Rolls

Development Name	Jurisdiction	Number of Lots in Development
Orchard Hill	City of Norton Shores	19
Quarterline Estates #2	Muskegon Township	27
Hyde Park	Laketon Township	13
River Oak Estates #2	Muskegon Township	22
Owasippe Trail #2	Whitehall Township	69
Pheasant Run Condominiums	City of Norton Shores	168 Units in Phase 1
Bluffton Bay Estates Condominiums	City of Muskegon	34
Spring Ridge Condominiums	City of Norton Shores	5
Scenic Shores Condominiums	Laketon Township	13
Windflower Bay Condominiums	City of Norton Shores	57 Units in Phase 1
Parkside Condominiums	City of Roosevelt Park	30 Units in Phase 1
Ellenwood Landing Estates #2 Condominiums	City of Montague	12 Units
Pigeon Key Marina Condominiums	City of Muskegon	48 Units/Boat Slips
Total New Developments: 13		Total New Lots/Units: 517

The following table presents new construction by local unit of government.

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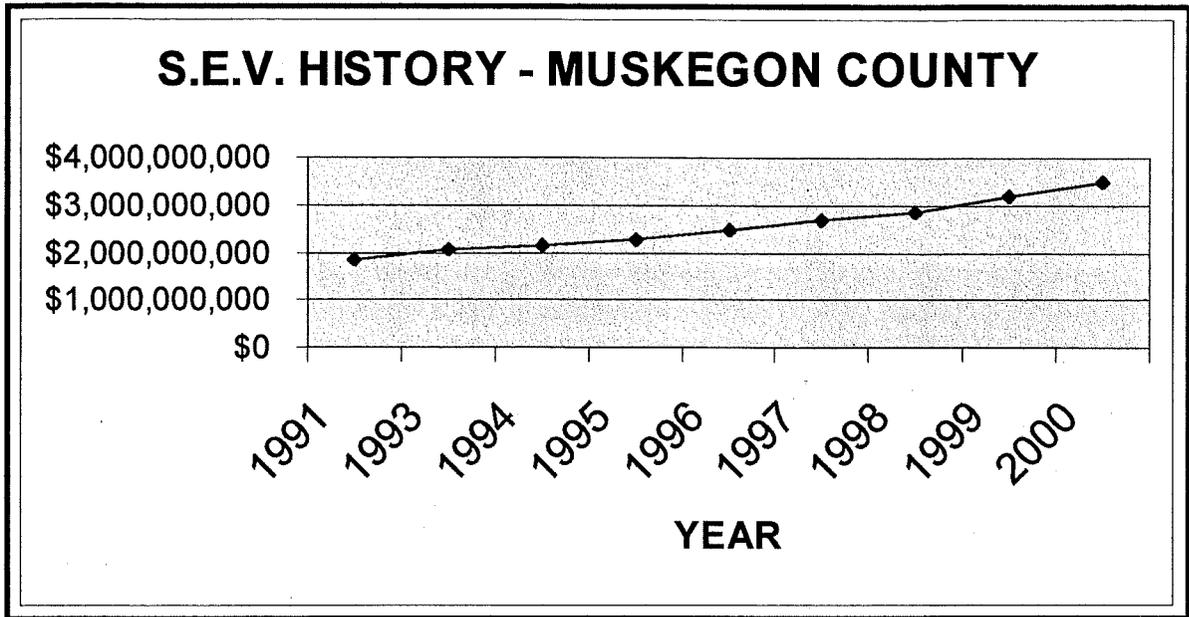
Table 'E'
Muskegon County - Real Estate Activity Statistics

Local Unit	New and Additions	New Homes
Blue Lake Twp	8,087,022	41
Casnovia Twp	2,919,086	32
Cedar Creek Twp	4,416,848	33
Dalton Twp	10,687,808	86
Egelston Twp	7,185,600	59
Fruitland Twp	10,437,800	55
Fruitport Twp	13,730,518	62
Holton Twp	2,473,064	18
Laketon Twp	7,286,800	69
Montague Twp	1,842,600	14
Moorland Twp	2,412,800	15
Muskegon Twp	16,617,164	94
Ravenna Twp	4,447,200	26
Sullivan Twp	2,907,000	28
White River Twp	2,861,400	15
Whitehall Twp	2,185,400	17
City of Montague	5,491,400	11
City of Muskegon	32,393,616	53
City of Muskegon Heights	3,512,200	10
City of North Muskegon	2,448,400	5
City of Norton Shores	41,256,706	162
City of Roosevelt Park	5,170,200	2
City of Whitehall	3,691,800	8
TOTALS	\$ 194,462,432	915

Figure 1 illustrates the historical growth of state equalized value.

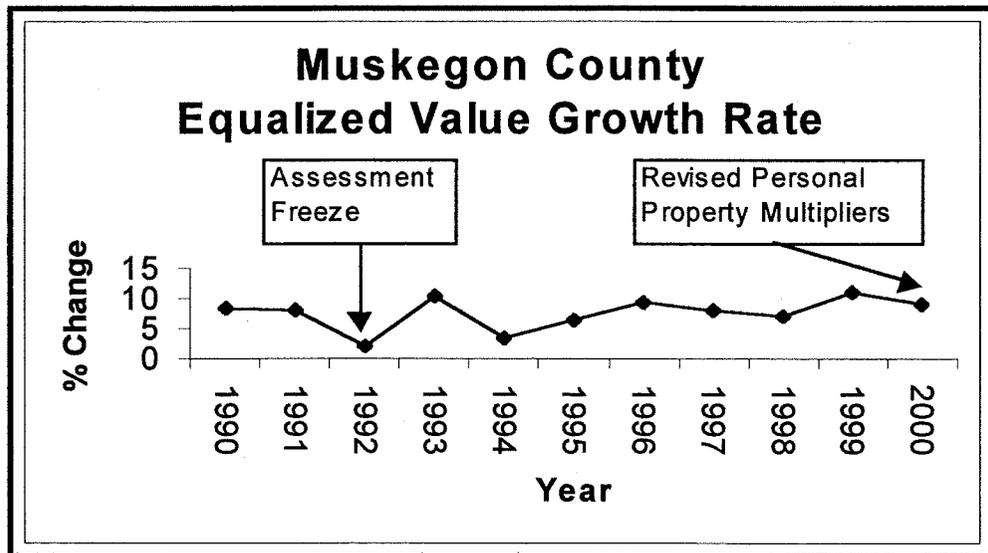
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Figure 1



Muskegon County increased in state equalized value by approximately 9% and the taxable value increased approximately 5.74%, as compared to 11% and 6.4% respectively for last year. The estimated True Cash Value of all taxable property in the County is now \$6,951,050,166. Figure 2 illustrates the growth rate in percentage.

Figure 2



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According to the Michigan Economic Development Corporation (MEDC), Muskegon County was tied with Kalamazoo County for tenth place in the number of major industrial and commercial projects by county in Michigan. Dining establishments were one of the most active commercial properties. New places like U.P. North Pasties (formerly the site of Anton's Bakery), Old World Deli, new Lee's Famous Recipe Chicken in the City of Muskegon; King's Buffet (formerly Chi-Chi's) in Muskegon Heights; the Java Bug and Arby's Restaurant in Fruitport Township; a new McDonald's, Nino's, and Chile's in Norton Shores

The two northern tiers of townships had varying growth rates of total state equalized value. Blue Lake increased 16%, Cedar Creek increased 7%, Dalton increased 13%, Fruitland increased 12%, Holton increased 10%, Montague increased 16%, Whitehall increased 12%, and White River increased 9%. 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 and the new Ramada Inn, as well as the commencement of the expansion of the Northstar Cinema. However, the closure of the White Lake Landfill had negative tax base impact.

Commercial development along Holton Road in Dalton Township, as well as the expansion of Michigan Adventure Amusement Park (i.e. Shivering Timbers attraction, a new entrance, expanded parking, etc.) into Dalton Township, has had significant impact on their commercial equalized values. Montague Township has been significantly affected by the significant agricultural class growth.

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. The County purchased the Pines Campground for public use. 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 MasterTag corporate building and the new White Lake Flooring store.

The eastern range of Townships also had varying growth rates of total state equalized value. Casnovia increased 7%, Moorland increased 18%, Ravenna increased 11%, and Sullivan increased 7%. Like the northern townships, the increases are due to primarily price-level changes and new construction predominately in the residential sector, except, for the completion 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 11%, Fruitport Township increased 12%, Laketon increased 11%, and Muskegon increased 5%.

Fruitport Township's growth in commercial continues along the Airline Road corridor, as well as the Westshore Plaza with the new ABC Warehouse and Arby's Restaurant, and the commencement of the 700,000 square foot Lakes Mall on the Harvey Street corridor. The

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purchase and renovation of Great Lakes Downs, the Lakeshore Sports Centre, and the completed rebuilding of Lappo Lumber (now Wickes Lumber Co.) has had significant impact.

Increased business activity along Apple Avenue had substantial impact on both the commercial classes in Egelston and Muskegon Townships. Substantial economic growth along the Holton Road corridor is increasing commercial values in both Muskegon and Dalton Townships including the major addition to Craig's Hardware and the new Heart-N-Hand, Autozone, etc). The former Muskegon County Health Department was foreclosed by the County and is now exempt. The new office and distribution facility for Wesco Inc. is complete.

In regards to industrial activity, the John Wierengo Industrial Park has attracted new businesses like Muskegon Truck & Equipment. In Egelston Township, there is a new Muskegon Cast Products' facility.

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

In the City of Muskegon, 53 helped give the city a growth rate of 9%. Activity in the Marquette Neighborhood included several new homes as well new custom homes in Bluffon Bay. Harbour Towne continues to grow with 20 units this year for a total of 144 as of 2000. There are a total of 250 planned. Also, the new Wildwood Creek Condominium project was started.

Industrial activity include the expansion of Consumers Energy's B.C. Cobb electrical generating plant by adding two new gas fired turbines, raising the plant's capacity to 500 kilowatts. Sappi Fine Paper is undergoing a \$100 million expansion, although the future of the chip plant and pulp mill are uncertain. The Pinnacle Metal Products continues its growth and Cole's Quality Foods is completing a \$4.5 million expansion. American Motor Freight commenced operation at 450 W. Hackley. The former Anaconda Wire Plant burned and was declared a total loss. Also, the former Shaw-Walker parking lot is exempt since the City purchased it.

On the commercial side, a \$1.5 million renovation has commenced at the West Village Shopping Center, as well as the construction of the Terrace Point Hotel. Advanced Auto Parts has a new facility on Apple Avenue. The Muskegon Country Club commenced a massive expansion. Two new Walgreen Drug Stores were completed as well as a new Lee's Famous Recipe Chicken Restaurant. The Health Pavilion Complex was completed on East Sherman. In the downtown area, Muskegon Family Foods opened in the former Dena's Foods location, a new 38 unit low to moderate income apartment complex is being constructed at the old Vanderlaan School, and the John Campbell Center was sold by Muskegon County to Manpower Inc and renovated. In contrast, there were the announced vacancies in the Muskegon Mall of Ganto's and Occidental Café. Walt Plant Television and Appliances ceased business. Also, the Harbor Pointe Entertainment Center project has not been completed.

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Additionally, Lakeshore Trail purchases, which include the former Amoco Marine Oil Terminal, the acquisition of property for the new Downtown Business Technology Park, and the second phase of Shoreline Drive have exempted significant assessed value.

The City of Muskegon Heights grew 6% in total state equalized value. Continued development in Woodcliffe Subdivision and an aggressive marketing of City-owned lots has had an impact on the residential class. In contrast, the downtown business district has had many challenges including the closure of the McDonald's Restaurant.

For Norton Shores, there was a 7% increase in total state equalized value. 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 near Seminole Road. The Hampton Inn was completed and Irwin's Furniture Co. commenced its renovation of the former Hills Department Store. In contrast, the Lakeshore Market Place continues to be plagued by some vacancy, the former Roger's Sawmill was demolished, and The Fair Fabric & Gift Outlet was destroyed by fire.

Industrial development continues along the US-31 corridor and in the second phase of the Norton Industrial Center, which includes such new businesses as Acemco, Industrial Metal Cleaners, Centron Data Services, Honeycomb Products, Production Control Automation, Sintel Manufacturing, Non-Ferrous Cast Alloys, Johnson Technology, and Acemco. Also, continued activity near the airport like the new Acemco Hangar.

The City of Montague grew 15%. The increase is due to price-level changes and new construction in all classes of property. The Northland Casting foundry is being demolished to accommodate the new Montague Foods store. Hayes Lemmerz Montague has commenced a major plant expansion as well as Double L Enterprises Inc, an excavation and utility installation business. Leading Edge constructed a large new welding and fabricating facility. Additionally, continued growth at the Ellenwood Landing dockominium and condominium development, including the completion of the Weathervane Inn, contributed significantly to increased value.

The City of North Muskegon grew 6%. The increase is due to price-level changes and new construction in the residential class of property.

The City of Roosevelt Park grew 9%. 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 Alidi Foods, Advanced Auto Parts, and the future site of Home Depot and Gordon Foods. Also, Tony Betten Lincoln-Mercury now occupies the former Sagebrush store and the new Community Shores Banking Complex on Norton Avenue is complete.

Also, the City of Whitehall grew 4%. This increase is due to price-level changes and new construction in the residential and industrial classes of property. Whitehall Products and completion of the Howmet Corporation expansion were a major factor in growth. Commercial influences include the new White Lake Professional center overlooking White Lake.

2000 Muskegon County Equalization Report

In contrast, the impact of the new personal property multipliers have had a severe negative impact on the tax base. For the most part, these rates depreciate assets faster than their predecessors did. During the latter part of 1998, the Michigan State Tax Commission (i.e. STC) contracted with BDO Siedman to develop personal property multipliers for all tangible personal property. This was in response to numerous appeals filed with the Michigan Tax Tribunal challenging the accuracy of the previous multipliers. The former multipliers were more than 25 years old. Two major classifications were often successfully challenged; video/communication/computer equipment and utility assets.

The new multipliers were released with a mandate for usage by the STC for the year 2000. Overall, the new multipliers resulted in a 15% decrease in general business personal property assessed values. Since general business personal property equates to approximately 8% of the previous total tax base, the weighted impact on the total tax base is about 1% decrease (i.e. 15% x 8%). Most assessment administration and property tax officials agree that the new multipliers for general business assets are reasonable.

The exception is utility personal property. Most assessment administration officials and property tax officials agree that the changes in that multiplier category were erroneous. The assessed value of utility personal property would have decreased 23% if these multipliers had been used. Utility personal property accounts for approximately 2% of the total current tax base. . The following table summarizes the impact if the new utility multipliers were used.

Table 'F'
Utility Personal Property Tax Base – Year 2000

2000 Calculated Assessed Value (Mostly Old Multipliers Used)	Tentative 2000 Assessed (Value If New Multipliers Were Used)	Preserved Tax Base	% Change
\$85,516,161	\$66,428,360	(\$19,087,801)	-22%

Oakland, Wayne, and Macomb Counties joined by numerous cities; townships, counties, and their professional associations throughout the State have jointly filed a lawsuit against the STC to enjoin the implementation of the new tables for utility personal property. This coalition is known as "Intergovernmental Utility Defense Fund." The Muskegon County Board of Commissioners authorized Corporate Counsel to appropriately intervene on behalf of Muskegon County in the lawsuit filed by this group.

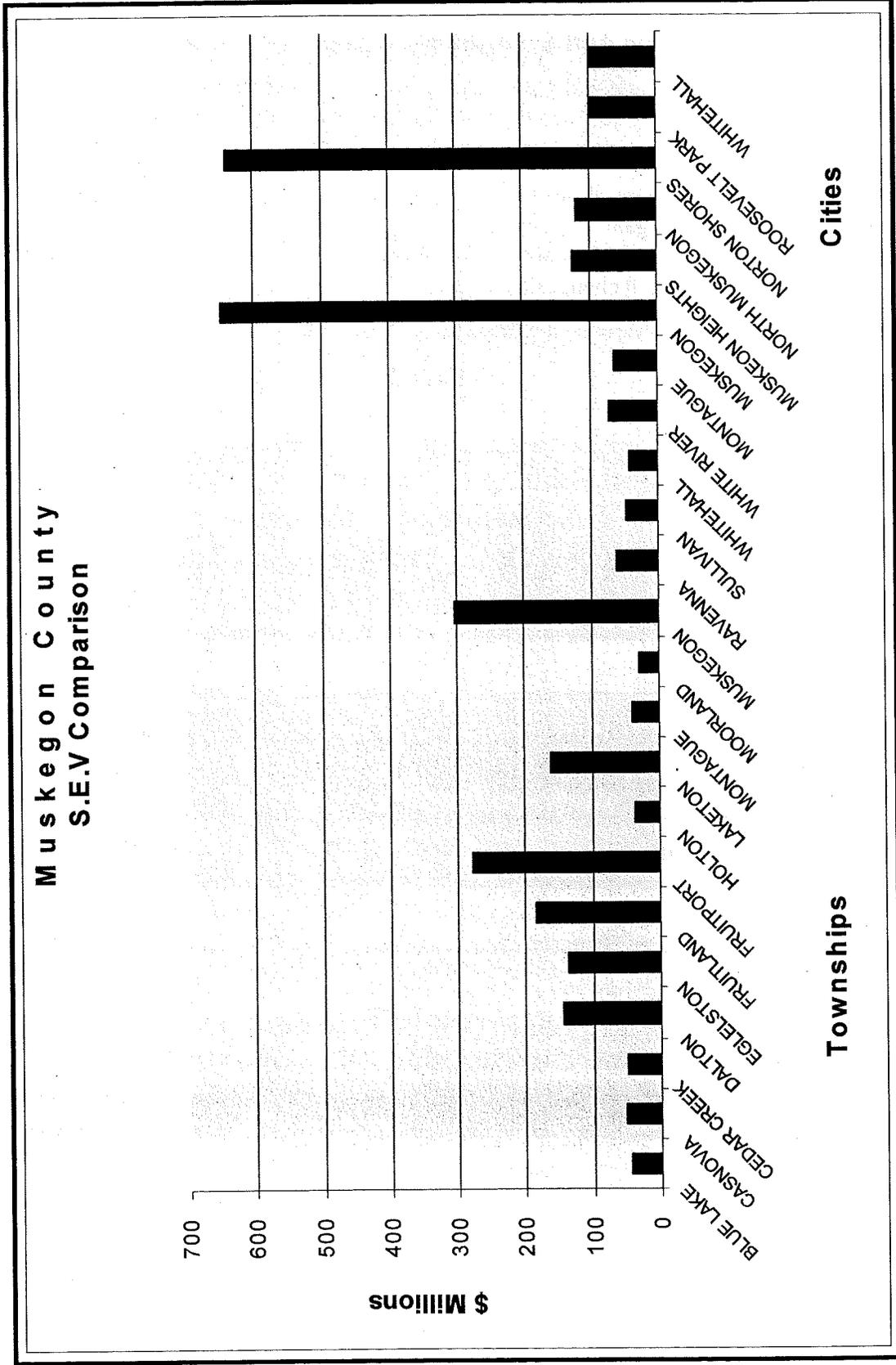
We do not expect that this utility multiplier matter will be resolved in the near future. At this point in time, we do not know who will prevail, but utilizing the new tables right now will absolutely result in this loss of revenue for all taxing jurisdictions. Once the assessed value is lowered, the taxable value will be automatically been reduced. If the STC does not prevail, local jurisdictions would not be able to restore the taxable value, only the assessed value.

2000 Muskegon County Equalization Report

The taxable value can only rise under the restrictions of Proposal A (i.e. the rate of inflation up to 5%).

Other indirect factors limiting the tax base of Muskegon County levies include the establishment of the Roosevelt Park Downtown Development District and several Brownfield Redevelopment Authorities, such as the Northland Castings in the City of Montague, that can capture tax revenue, as well as the creation of several renaissance and enterprises zones in the Cities of Muskegon and Muskegon Heights. Figure 3 illustrates a comparison of the 2000 State Equalized Value of each township and city.

Figure 3



2000 Muskegon County Equalization Report

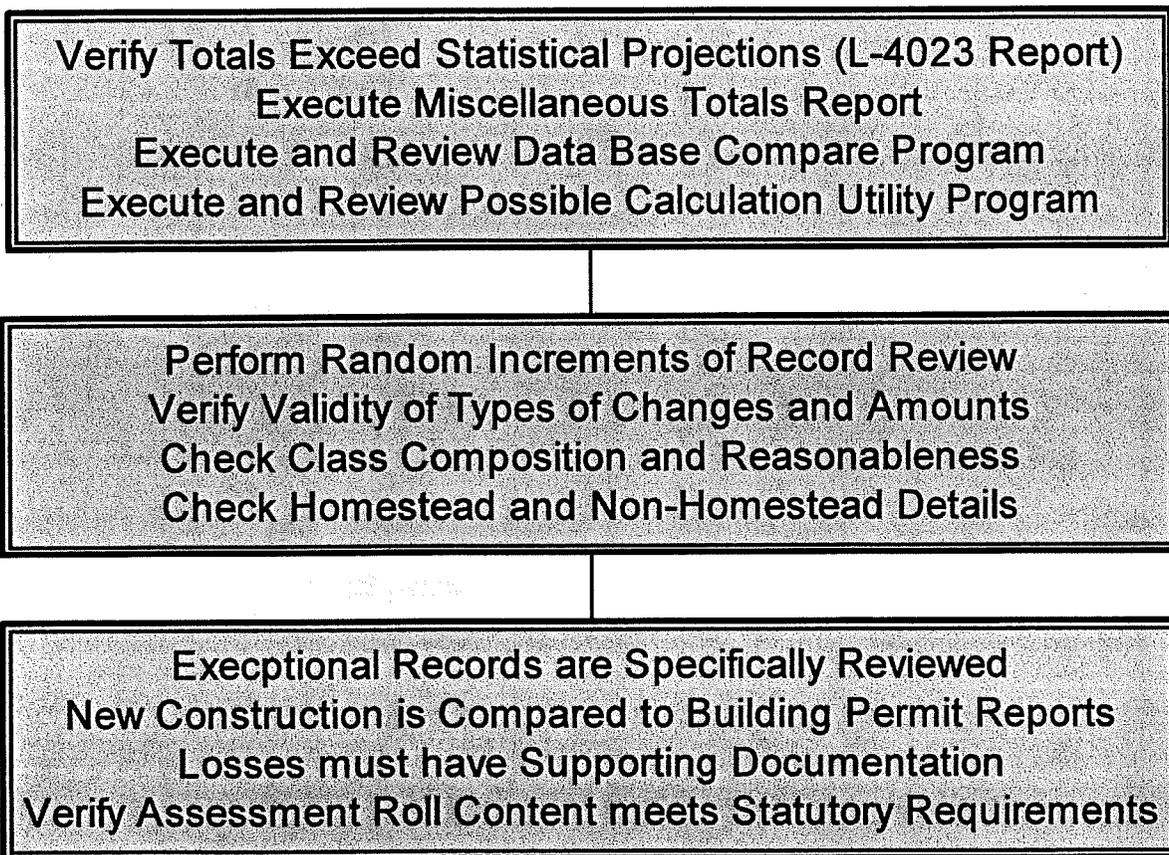
Auditing and Compliance of Assessment Rolls

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



2000 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, Equalized Value, and Taxable Value of each unit. This department is confident that these amounts reasonably represent the total taxable and equalized values of Muskegon County and that the use of the "old" utility personal property multipliers are the best indication of value at this time.

**Table D
ASSESSING OFFICERS COUNTY OF MUSKEGON AS OF APRIL 18, 2000**

LEVEL REQUIRED	LOCAL UNIT	ASSESSOR ACKNOWLEDGING	STATE CERTIFICATION HELD
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	Clifford Turner	IV
I	Whitehall Township	David Johnson	II
II	White River Township	Marla Rasch	III
I	City of Montague	Clifford Turner	IV
IV	City of Muskegon	Clifford Turner	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

2000 Muskegon County Equalization Report

Table E
MUSKEGON COUNTY EQUALIZATION DEPARTMENT STAFF

NAME AND POSITION	STATE CERTIFICATION	NAME AND POSITION	STATE CERTIFICATION
Clifford Turner, Director	IV	Penny Good, Appraiser	II
Larry Millard, Deputy Director	IV	Thomas Van Bruggen, Geographic Technician	I
Dennis Burns, Supervisor	III	Michelle Heffner, Appraisal Technician	II
Susan Bowen, Senior Appraiser	III	Annette Messenger, Appraisal Technician	II
Maria Hartness, Senior Appraiser	III	Heather Singleton, Appraisal Technician	II
Jerry Groeneveld, Senior Appraiser	III	Carmen Hayes, Appraisal Technician	II
Joann Pierce Hunt, Senior Appraiser	III	Milly Hartman, Departmental Clerk	
Susan Barclay, Senior Appraiser	III	Shirley Sweringen, Clerk II	
Vicki Emery, Senior Appraiser		Deb Balcom, Clerk II	
Dan Vanderkooi, Senior Appraiser	III	Teresa Stone, Clerk II	

Appendix

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES**

	1999 EQUALIZED VALUE			2000 EQUALIZED VALUE			
TOWNSHIPS	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL	% CHANGE
Blue Lake	\$37,607,674	\$1,325,047	\$38,932,721	\$43,979,422	\$1,304,389	\$45,283,811	16.31%
Casnovia	\$47,178,750	\$2,473,000	\$49,651,750	\$50,511,200	\$2,588,500	\$53,099,700	6.94%
Cedar Creek	\$45,505,187	\$2,008,700	\$47,513,887	\$49,234,808	\$1,570,400	\$50,805,208	6.93%
Dalton	\$121,176,550	\$6,369,700	\$127,546,250	\$136,727,300	\$6,919,400	\$143,646,700	12.62%
Egelston	\$107,991,750	\$15,172,400	\$123,164,150	\$120,783,200	\$15,911,300	\$136,694,500	10.99%
Fruitland	\$158,733,600	\$5,992,000	\$164,725,600	\$177,060,100	\$6,666,300	\$183,726,400	11.53%
Fruitport	\$233,343,800	\$13,228,000	\$246,571,800	\$261,977,500	\$14,580,800	\$276,558,300	12.16%
Holton	\$32,125,650	\$1,807,935	\$33,933,585	\$35,275,009	\$1,963,255	\$37,238,264	9.74%
Laketon	\$141,543,300	\$3,236,200	\$144,779,500	\$157,736,500	\$3,327,000	\$161,063,500	11.25%
Montague	\$31,563,300	\$3,174,300	\$34,737,600	\$37,006,200	\$3,406,300	\$40,412,500	16.34%
Moorland	\$23,776,750	\$1,445,100	\$25,221,850	\$27,948,200	\$1,762,200	\$29,710,400	17.80%
Muskegon	\$265,442,878	\$25,281,600	\$290,724,478	\$279,702,500	\$24,592,600	\$304,295,100	4.67%
Ravenna	\$53,861,900	\$3,025,000	\$56,886,900	\$58,382,300	\$4,864,100	\$63,246,400	11.18%
Sullivan	\$42,012,500	\$1,586,900	\$43,599,400	\$44,966,100	\$1,786,400	\$46,752,500	7.23%
Whitehall	\$35,103,300	\$3,671,800	\$38,775,100	\$39,418,100	\$3,882,100	\$43,300,200	11.67%
White River	\$64,745,050	\$1,330,100	\$66,075,150	\$70,821,100	\$1,362,500	\$72,183,600	9.24%
TOWNSHIP TOTALS	\$1,441,711,939	\$91,127,782	\$1,532,839,721	\$1,591,529,539	\$96,487,544	\$1,688,017,083	10.12%
CITIES							
Montague	\$50,709,900	\$5,680,500	\$56,390,400	\$57,094,900	\$7,723,100	\$64,818,000	14.95%
Muskegon	\$476,793,200	\$117,367,700	\$594,160,900	\$521,916,900	\$125,766,500	\$647,683,400	9.01%
Muskegon Heights	\$92,235,500	\$25,178,850	\$117,414,350	\$100,903,400	\$23,705,700	\$124,609,100	6.13%
North Muskegon	\$107,552,500	\$4,595,800	\$112,148,300	\$113,950,500	\$4,466,500	\$118,417,000	5.59%
Norton Shores	\$547,603,970	\$50,111,900	\$597,715,870	\$591,584,100	\$48,521,300	\$640,105,400	7.09%
Roosevelt Park	\$79,759,700	\$8,845,600	\$88,605,300	\$87,614,500	\$8,580,500	\$96,195,000	8.57%
Whitehall	\$59,519,900	\$32,920,700	\$92,440,600	\$64,681,800	\$31,008,300	\$95,690,100	3.52%
CITY TOTALS	\$1,414,174,670	\$244,701,050	\$1,658,875,720	\$1,537,746,100	\$249,771,900	\$1,787,518,000	7.75%
COUNTY TOTAL	\$2,855,886,609	\$335,828,832	\$3,191,715,441	\$3,129,275,639	\$346,259,444	\$3,475,535,083	8.89%

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

TOWNSHIPS	1999 TAXABLE VALUE			2000 TAXABLE VALUE			% CHANGE
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL	
Blue Lake	\$32,952,480	\$1,324,916	\$34,277,396	\$38,396,958	\$1,304,389	\$39,700,347	15.82%
Casnovia	\$38,058,946	\$2,472,407	\$40,531,353	\$40,916,761	\$2,588,036	\$43,504,797	7.34%
Cedar Creek	\$36,812,095	\$2,008,700	\$38,820,795	\$40,269,335	\$1,570,400	\$41,839,735	7.78%
Dalton	\$106,677,724	\$6,369,700	\$113,047,424	\$115,440,994	\$6,919,400	\$122,360,394	8.24%
Egelston	\$89,999,468	\$15,158,336	\$105,157,804	\$96,572,867	\$15,897,733	\$112,470,600	6.95%
Fruitland	\$130,631,582	\$5,992,000	\$136,623,582	\$140,374,870	\$6,666,300	\$147,041,170	7.63%
Fruitport	\$202,702,755	\$13,228,000	\$215,930,755	\$217,713,351	\$14,580,800	\$232,294,151	7.58%
Holton	\$27,782,879	\$1,807,935	\$29,590,814	\$29,903,128	\$1,963,255	\$31,866,383	7.69%
Laketon	\$127,205,363	\$3,236,200	\$130,441,563	\$134,787,565	\$3,327,000	\$138,114,565	5.88%
Montague	\$27,600,706	\$3,174,300	\$30,775,006	\$29,112,696	\$3,406,300	\$32,518,996	5.67%
Moorland	\$19,524,131	\$1,445,100	\$20,969,231	\$21,490,657	\$1,762,200	\$23,252,857	10.89%
Muskegon	\$206,714,054	\$25,247,119	\$231,961,173	\$213,785,739	\$24,536,572	\$238,322,311	2.74%
Ravenna	\$43,846,062	\$3,025,000	\$46,871,062	\$47,462,764	\$4,864,100	\$52,326,864	11.64%
Sullivan	\$35,087,610	\$1,586,900	\$36,674,510	\$37,703,339	\$1,786,400	\$39,489,739	7.68%
Whitehall	\$31,247,652	\$3,671,800	\$34,919,452	\$33,468,632	\$3,882,100	\$37,350,732	6.96%
White River	\$44,940,970	\$1,273,456	\$46,214,426	\$47,838,562	\$1,293,101	\$49,131,663	6.31%
TOWNSHIP TOTALS	\$1,201,784,477	\$91,021,869	\$1,292,806,346	\$1,285,237,218	\$96,348,086	\$1,381,585,304	6.87%
CITIES							
Montague	\$41,328,438	\$5,680,500	\$47,008,938	\$45,953,400	\$7,723,100	\$53,676,500	14.18%
Muskegon	\$436,668,758	\$117,367,700	\$554,036,458	\$456,399,498	\$125,766,500	\$582,165,998	5.08%
Muskegon Heights	\$83,490,818	\$25,178,850	\$108,669,668	\$86,088,314	\$23,705,700	\$109,794,014	1.03%
North Muskegon	\$84,635,902	\$4,595,800	\$89,231,702	\$98,286,502	\$4,466,500	\$102,753,002	3.55%
Norton Shores	\$488,378,895	\$50,111,900	\$538,490,795	\$517,112,543	\$48,521,300	\$565,633,843	5.04%
Roosevelt Park	\$72,156,181	\$8,845,600	\$81,001,781	\$77,612,531	\$8,580,500	\$86,193,031	6.41%
Whitehall	\$54,121,066	\$32,920,700	\$87,041,766	\$56,577,085	\$31,008,300	\$87,585,385	0.62%
CITY TOTALS	\$1,270,780,058	\$244,701,050	\$1,515,481,108	\$1,338,029,873	\$249,771,900	\$1,587,801,773	4.77%
COUNTY TOTAL	\$2,472,564,535	\$335,722,919	\$2,808,287,454	\$2,623,267,091	\$346,119,986	\$2,969,387,077	5.74%

MUSKEGON COUNTY HISTORICAL EQUALIZED VALUE

<u>Year</u>	<u>Equalized Value Totals</u>	<u>Percent of Change</u>	
1980	\$1,053,811,830	Base Year	
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%	Assessments Frozen
<hr/>			
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%	
2000	\$3,475,535,083	8.89%	

Increases over the Past	Total Increase	Average Yearly Increase
20 YEARS	230%	11%
10 YEARS	104%	10%
5 YEARS	52%	10%

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

MUSKEGON COUNTY HISTORICAL TAXABLE VALUE

<u>Year</u>	<u>Taxable Value Totals</u>	<u>Percent of Change</u>	
1980	\$1,053,811,830		Base Year
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%	Assessments Frozen
<hr/>			
1993	\$2,076,999,023	10.42%	
1994	\$2,143,790,778	3.22%	
1995	\$2,235,210,925	4.26%	Proposal A
<hr/>			
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%	
2000	\$2,969,387,077	5.74%	

Increases over the Past	Total Increase	Average Yearly Increase
20 YEARS	181.78%	9.09%
10 YEARS	73.99%	7.40%
*5 YEARS	32.85%	6.57%

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

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES
ALL CLASSES**

<u>UNIT</u>	1999 CEV	PERCENT INCREASE	2000 CEV	1999 Total Parcel Count	PERCENT INCREASE	2000 Total Parcel Count
Blue Lake	\$38,932,721	16.31%	\$45,283,811	1,792	0.73%	1,805
Casnovia	\$49,651,750	6.94%	\$53,099,700	1,340	2.54%	1,374
Cedar Creek	\$47,513,887	6.93%	\$50,805,208	1,629	1.84%	1,659
Dalton	\$127,546,250	12.62%	\$143,646,700	5,681	1.58%	5,771
Egelston	\$123,164,150	10.99%	\$136,694,500	3,736	2.17%	3,817
Fruitland	\$164,725,600	11.53%	\$183,726,400	3,462	0.17%	3,468
Fruitport	\$246,571,800	12.16%	\$276,558,300	5,689	1.97%	5,801
Holton	\$33,933,585	9.74%	\$37,238,264	1,545	0.45%	1,552
Laketon	\$144,779,500	11.25%	\$161,063,500	3,466	0.38%	3,479
Montague	\$34,737,600	16.34%	\$40,412,500	1,216	0.00%	1,216
Moorland	\$25,221,850	17.80%	\$29,710,400	837	3.11%	863
Muskegon	\$290,724,478	4.67%	\$304,295,100	7,289	1.00%	7,362
Ravenna	\$56,886,900	11.18%	\$63,246,400	1,605	0.37%	1,611
Sullivan	\$43,599,400	7.23%	\$46,752,500	1,238	0.73%	1,247
Whitehall	\$38,775,100	11.67%	\$43,300,200	886	8.35%	960
White River	\$66,075,150	9.24%	\$72,183,600	1,271	0.94%	1,283
<u>CITIES</u>						
Montague	\$56,390,400	14.95%	\$64,818,000	1,639	1.22%	1,659
Muskegon	\$594,160,900	9.01%	\$647,683,400	17,841	-2.57%	17,383
Muskegon Heights	\$117,414,350	6.13%	\$124,609,100	6,061	-1.39%	5,977
North Muskegon	\$112,148,300	5.59%	\$118,417,000	1,933	-1.29%	1,908
Norton Shores	\$597,715,870	7.09%	\$640,105,400	10,366	2.08%	10,582
Roosevelt Park	\$88,605,300	8.57%	\$96,195,000	1,595	4.08%	1,660
Whitehall	\$92,440,600	3.52%	\$95,690,100	1,585	-1.45%	1,562
COUNTY TOTALS	\$3,191,715,441	8.89%	\$3,475,535,083	83,702	0.35%	83,999

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

UNITS	1999 CEV	PERCENT INCREASE	2000 CEV	1999 Parcel Count	PERCENT INCREASE	2000 Parcel Count
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$15,393,300	1.67%	\$15,655,050	358	-0.85%	355
Cedar Creek	\$2,227,400	13.82%	\$2,584,700	59	3.28%	61
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$947,300	15.95%	\$1,127,100	13	0.00%	13
Fruitland	\$3,740,100	26.83%	\$5,111,700	52	5.45%	55
Fruitport	\$4,987,100	-21.95%	\$4,089,500	75	-4.17%	72
Holton	\$5,771,150	7.51%	\$6,239,814	174	1.14%	176
Laketon	\$40,000	33.33%	\$60,000	1	0.00%	1
Montague	\$3,412,400	12.33%	\$3,892,500	125	0.00%	125
Moorland	\$5,401,850	7.80%	\$5,858,800	143	-0.70%	142
Muskegon	\$379,100	13.88%	\$440,200	15	0.00%	15
Ravenna	\$12,273,800	6.45%	\$13,119,700	321	-1.90%	315
Sullivan	\$2,857,800	2.41%	\$2,928,300	98	-6.52%	92
Whitehall	\$0	0.00%	\$0	0	0.00%	0
White River	\$3,027,800	15.58%	\$3,586,500	130	0.76%	131
<u>CITIES</u>						
Montague	\$0	0.00%	\$24,900	0	0.00%	3
Muskegon	\$100,700	9.03%	\$110,700	22	-10.00%	20
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$4,851,800	27.70%	\$6,710,800	20	-11.11%	18
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$57,600	0	0.00%	3
COUNTY TOTALS	\$65,411,600	8.64%	\$71,597,864	1,606	-0.56%	1,597

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

UNITS	1999 CEV	PERCENT INCREASE	2000 CEV	1999 Parcel Count	PERCENT INCREASE	2000 Parcel Count
Blue Lake	\$467,250	6.28%	\$498,550	8	-14.29%	7
Casnovia	\$1,088,600	8.73%	\$1,192,700	25	0.00%	25
Cedar Creek	\$2,690,000	4.13%	\$2,805,800	21	0.00%	21
Dalton	\$8,002,300	7.73%	\$8,672,300	134	0.74%	135
Egelston	\$11,386,700	7.79%	\$12,348,100	141	-0.71%	140
Fruitland	\$4,829,800	15.33%	\$5,704,300	34	-3.03%	33
Fruitport	\$28,991,400	32.58%	\$43,000,900	203	33.66%	306
Holton	\$1,566,400	5.22%	\$1,652,750	47	-2.17%	46
Laketon	\$3,323,700	7.57%	\$3,595,900	37	0.00%	37
Montague	\$2,197,700	8.24%	\$2,395,100	51	0.00%	51
Moorland	\$682,800	24.90%	\$909,200	16	5.88%	17
Muskegon	\$64,219,800	-0.25%	\$64,060,800	339	1.17%	343
Ravenna	\$3,365,200	5.24%	\$3,551,300	68	2.86%	70
Sullivan	\$462,300	10.18%	\$514,700	40	2.44%	41
Whitehall	\$10,609,600	5.60%	\$11,238,800	73	0.00%	73
White River	\$1,990,500	4.34%	\$2,080,700	17	0.00%	17
<u>CITIES</u>						
Montague	\$5,448,600	5.83%	\$5,786,000	96	-4.35%	92
Muskegon	\$107,881,200	11.98%	\$122,567,000	1,278	-4.50%	1,223
Muskegon Heights	\$23,726,400	4.58%	\$24,865,600	438	-6.31%	412
North Muskegon	\$12,722,400	1.73%	\$12,946,700	98	-2.08%	96
Norton Shores	\$81,804,600	5.48%	\$86,544,200	483	2.62%	496
Roosevelt Park	\$23,430,500	16.50%	\$28,059,800	87	4.40%	91
Whitehall	\$13,508,500	9.49%	\$14,925,500	141	2.08%	144
COUNTY TOTAL	\$414,396,250	9.90%	\$459,916,700	3,875	1.05%	3,916

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

UNITS	1999 CEV	PERCENT INCREASE	2000 CEV	1999 Parcel Count	PERCENT INCREASE	2000 Parcel Count
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$1,124,900	6.02%	\$1,197,000	18	0.00%	18
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$710,600	14.78%	\$833,800	26	18.75%	32
Egelston	\$7,114,300	7.01%	\$7,650,800	76	3.80%	79
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$2,355,600	14.44%	\$2,753,000	28	3.45%	29
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$555,200	1.03%	\$561,000	13	0.00%	13
Moorland	\$453,700	1.33%	\$459,800	15	0.00%	15
Muskegon	\$15,481,600	-60.36%	\$9,654,500	94	0.00%	94
Ravenna	\$1,091,200	6.88%	\$1,171,800	17	5.56%	18
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$665,600	2.96%	\$685,900	5	28.57%	7
White River	\$1,426,400	1.70%	\$1,451,100	7	0.00%	7
<u>CITIES</u>						
Montague	\$2,512,000	7.36%	\$2,711,500	22	4.35%	23
Muskegon	\$105,577,900	-0.87%	\$106,499,200	293	-8.92%	269
Muskegon Heights	\$10,959,000	1.88%	\$11,168,900	139	-9.45%	127
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$31,261,100	2.70%	\$32,129,800	161	3.01%	166
Roosevelt Park	\$1,787,500	4.13%	\$1,864,600	8	11.11%	9
Whitehall	\$8,863,700	-1.09%	\$8,767,800	35	-2.94%	34
COUNTY TOTAL	\$191,940,300	-1.26%	\$189,560,500	957	-1.81%	940

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

UNITS	1999 CEV	PERCENT INCREASE	2000 CEV	1999 Parcel Count	PERCENT INCREASE	2000 Parcel Count
Blue Lake	\$37,140,424	14.58%	\$43,480,872	1,582	2.59%	1,624
Casnovia	\$29,571,950	8.92%	\$32,466,450	841	3.78%	874
Cedar Creek	\$40,587,787	7.43%	\$43,844,308	1,465	1.94%	1,494
Dalton	\$112,463,650	11.60%	\$127,221,200	4,725	0.90%	4,768
Egelston	\$88,543,450	11.15%	\$99,657,200	3,196	1.81%	3,255
Fruitland	\$150,163,700	9.67%	\$166,244,100	3,206	0.25%	3,214
Fruitport	\$197,009,700	7.13%	\$212,134,100	4,920	-0.20%	4,910
Holton	\$24,788,100	9.47%	\$27,382,445	1,242	-6.43%	1,167
Laketon	\$138,179,600	10.32%	\$154,080,600	3,317	0.66%	3,339
Montague	\$25,398,000	15.78%	\$30,157,600	934	0.32%	937
Moorland	\$17,238,400	16.80%	\$20,720,400	607	3.34%	628
Muskegon	\$184,258,978	9.94%	\$204,591,800	5,968	0.27%	5,984
Ravenna	\$37,131,700	8.41%	\$40,539,500	1,051	1.96%	1,072
Sullivan	\$38,692,400	6.82%	\$41,523,100	1,024	1.54%	1,040
Whitehall	\$23,828,100	13.33%	\$27,493,400	690	8.97%	758
White River	\$58,300,350	8.48%	\$63,702,800	1,063	0.84%	1,072
<u>CITIES</u>						
Montague	\$42,749,300	11.99%	\$48,572,500	1,331	1.19%	1,347
Muskegon	\$263,233,400	10.08%	\$292,740,000	12,983	0.31%	13,023
Muskegon Heights	\$57,550,100	11.28%	\$64,868,900	4,568	-2.33%	4,464
North Muskegon	\$94,830,100	6.11%	\$101,003,800	1,627	-0.62%	1,617
Norton Shores	\$429,686,470	7.83%	\$466,199,300	8,614	1.69%	8,762
Roosevelt Park	\$54,541,700	5.46%	\$57,690,100	1,267	2.54%	1,300
Whitehall	\$37,147,700	9.24%	\$40,930,900	1,085	0.37%	1,089
COUNTY TOTAL	\$2,183,035,059	9.31%	\$2,407,245,375	67,306	0.64%	67,738

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

UNITS	1999 CEV	PERCENT INCREASE	2000 CEV	1999 Parcel Count	PERCENT INCREASE	2000 Parcel Count
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 ✓	\$1,103,400	-15.52%	\$955,200	11	-10.00%	10
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
CITIES						
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
COUNTY TOTAL	\$1,103,400	-15.52%	\$955,200	11	-10.00%	10

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

UNITS	1999 CEV	PERCENT INCREASE	2000 CEV	1999 Parcel Count	PERCENT INCREASE	2000 Parcel Count
Blue Lake	\$1,325,047	-1.58%	\$1,304,389	30	16.67%	36
Casnovia	\$2,473,000	4.46%	\$2,588,500	55	8.33%	60
Cedar Creek	\$2,008,700	-27.91%	\$1,570,400	23	8.00%	25
Dalton	\$6,369,700	7.94%	\$6,919,400	145	6.45%	155
Egelston	\$15,172,400	4.64%	\$15,911,300	197	8.80%	216
Fruitland	\$5,992,000	10.12%	\$6,666,300	49	0.00%	49
Fruitport	\$13,228,000	9.28%	\$14,580,800	365	5.19%	385
Holton	\$1,807,935	7.91%	\$1,963,255	57	1.72%	58
Laketon	\$3,236,200	2.73%	\$3,327,000	49	-25.64%	39
Montague	\$3,174,300	6.81%	\$3,406,300	54	-10.20%	49
Moorland	\$1,445,100	17.99%	\$1,762,200	22	21.43%	28
Muskegon	\$25,281,600	-2.80%	\$24,592,600	629	0.16%	630
Ravenna	\$3,025,000	37.81%	\$4,864,100	89	-17.11%	76
Sullivan	\$1,586,900	11.17%	\$1,786,400	34	-6.25%	32
Whitehall	\$3,671,800	5.42%	\$3,882,100	77	3.75%	80
White River	\$1,330,100	2.38%	\$1,362,500	43	-7.50%	40
<u>CITIES</u>						
Montague	\$5,680,500	26.45%	\$7,723,100	106	8.62%	116
Muskegon	\$117,367,700	6.68%	\$125,766,500	1,573	-3.01%	1,527
Muskegon Heights	\$25,178,850	-6.21%	\$23,705,700	461	-1.54%	454
North Muskegon	\$4,595,800	-2.89%	\$4,466,500	155	-0.65%	154
Norton Shores	\$50,111,900	-3.28%	\$48,521,300	853	6.26%	910
Roosevelt Park	\$8,845,600	-3.09%	\$8,580,500	197	15.09%	232
Whitehall	\$32,920,700	-6.17%	\$31,008,300	200	-6.38%	188
COUNTY TOTAL	\$335,828,832	3.01%	\$346,259,444	5,463	1.37%	5,539

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	REAL AND PERSONAL TOTALS			AGRICULTURAL		
	1999 TAXABLE	PERCENT CHANGE	2000 TAXABLE	1999 TAXABLE	PERCENT CHANGE	2000 TAXABLE
Blue Lake	\$34,277,396	13.66%	\$39,700,347	\$0	0.00%	\$0
Casnovia	\$40,531,353	6.83%	\$43,504,797	\$13,076,314	1.86%	\$13,319,999
Cedar Creek	\$38,820,795	7.22%	\$41,839,735	\$1,962,966	1.31%	\$1,988,635
Dalton	\$113,047,424	7.61%	\$122,360,394	\$0	0.00%	\$0
Egelston	\$105,157,804	6.50%	\$112,470,600	\$596,546	1.90%	\$607,874
Fruitland	\$136,623,582	7.08%	\$147,041,170	\$3,129,919	3.42%	\$3,236,923
Fruitport	\$215,930,755	7.04%	\$232,294,151	\$2,376,936	-3.13%	\$2,302,593
Holton	\$29,590,814	7.14%	\$31,866,383	\$4,810,776	6.84%	\$5,139,865
Laketon	\$130,441,563	5.56%	\$138,114,565	\$18,745	1.90%	\$19,101
Montague	\$30,775,006	5.36%	\$32,518,996	\$3,074,274	1.22%	\$3,111,916
Moorland	\$20,969,231	9.82%	\$23,252,857	\$4,438,576	2.53%	\$4,550,700
Muskegon	\$231,961,173	2.67%	\$238,322,311	\$205,535	1.90%	\$209,433
Ravenna	\$46,871,062	10.43%	\$52,326,864	\$11,548,258	1.22%	\$11,689,306
Sullivan	\$36,674,510	7.13%	\$39,489,739	\$2,579,567	0.89%	\$2,602,530
Whitehall	\$34,919,452	6.51%	\$37,350,732	\$0	0.00%	\$0
White River	\$46,214,426	5.94%	\$49,131,663	\$2,516,276	5.08%	\$2,644,000
<u>CITIES</u>						
Montague	\$47,008,938	12.42%	\$53,676,500	\$0	0.00%	\$18,847
Muskegon	\$554,036,458	4.83%	\$582,165,998	\$90,793	-5.04%	\$86,218
Muskegon Heights	\$108,669,668	1.02%	\$109,794,014	\$0	0.00%	\$0
North Muskegon	\$99,231,702	3.43%	\$102,753,002	\$0	0.00%	\$0
Norton Shores	\$538,490,795	4.80%	\$565,633,843	\$3,360,905	1.52%	\$3,412,054
Roosevelt Park	\$81,001,781	6.02%	\$86,193,031	\$0	0.00%	\$0
Whitehall	\$87,041,766	0.62%	\$87,585,385	\$0	0.00%	\$16,914
COUNTY TOTALS	\$2,808,287,454	5.43%	\$2,969,387,077	\$53,786,386	2.18%	\$54,956,908

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	COMMERCIAL			INDUSTRIAL		
	1999 TAXABLE	PERCENT CHANGE	2000 TAXABLE	1999 TAXABLE	PERCENT CHANGE	2000 TAXABLE
Blue Lake	\$442,389	6.25%	\$471,857	\$0	0.00%	\$0
Casnovia	\$965,304	4.03%	\$1,005,875	\$941,179	1.90%	\$959,052
Cedar Creek	\$1,899,009	3.21%	\$1,962,011	\$0	0.00%	\$0
Dalton	\$6,957,144	6.99%	\$7,479,867	\$566,981	9.30%	\$619,686
Egelston	\$10,671,216	2.12%	\$10,902,793	\$6,433,385	4.59%	\$6,728,814
Fruitland	\$4,366,637	7.05%	\$4,698,031	\$0	0.00%	\$0
Fruitport	\$26,955,123	21.00%	\$34,122,561	\$2,251,640	19.09%	\$2,681,366
Holton	\$1,424,112	1.49%	\$1,445,601	\$0	0.00%	\$0
Laketon	\$3,083,738	6.72%	\$3,305,751	\$0	0.00%	\$0
Montague	\$1,857,493	6.27%	\$1,981,716	\$337,022	3.38%	\$348,421
Moorland	\$666,828	19.15%	\$824,802	\$415,530	1.74%	\$422,746
Muskegon	\$43,270,446	-1.23%	\$42,745,735	\$9,568,402	-23.00%	\$7,367,961
Ravenna	\$3,019,270	1.47%	\$3,064,277	\$984,828	2.24%	\$1,006,853
Sullivan	\$438,351	4.77%	\$460,304	\$0	0.00%	\$0
Whitehall	\$8,826,233	3.15%	\$9,112,963	\$632,295	4.22%	\$658,966
White River	\$1,341,721	1.15%	\$1,357,354	\$1,000,726	2.39%	\$1,024,617
<u>CITIES</u>						
Montague	\$4,591,075	6.73%	\$4,922,203	\$2,354,521	6.66%	\$2,511,299
Muskegon	\$102,769,542	8.24%	\$111,996,740	\$105,450,555	-0.28%	\$105,150,150
Muskegon Heights	\$22,434,083	0.94%	\$22,646,633	\$10,878,078	0.26%	\$10,906,004
North Muskegon	\$12,129,138	1.17%	\$12,272,777	\$0	0.00%	\$0
Norton Shores	\$76,642,786	4.20%	\$80,005,009	\$28,246,583	-0.12%	\$28,213,182
Roosevelt Park	\$21,886,617	15.00%	\$25,750,006	\$1,742,120	2.95%	\$1,793,454
Whitehall	\$12,325,257	7.71%	\$13,354,943	\$8,312,222	-1.03%	\$8,226,582
COUNTY TOTALS	\$368,963,512	6.80%	\$395,889,809	\$180,116,067	-0.83%	\$178,619,153

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	RESIDENTIAL			DEVELOPMENTAL		
	1999 TAXABLE	PERCENT CHANGE	2000 TAXABLE	1999 TAXABLE	PERCENT CHANGE	2000 TAXABLE
Blue Lake	\$32,510,091	14.28%	\$37,924,101	\$0	0.00%	\$0
Casnovia	\$23,076,149	9.97%	\$25,631,835	\$0	0.00%	\$0
Cedar Creek	\$32,950,120	9.28%	\$36,318,689	\$0	0.00%	\$0
Dalton	\$99,153,599	7.63%	\$107,341,441	\$0	0.00%	\$0
Egelston	\$72,298,321	7.70%	\$78,333,386	\$0	0.00%	\$0
Fruitland	\$123,135,026	7.03%	\$132,439,916	\$0	0.00%	\$0
Fruitport	\$171,119,056	4.19%	\$178,606,831	\$0	0.00%	\$0
Holton	\$21,547,991	7.59%	\$23,317,662	\$0	0.00%	\$0
Laketon	\$124,102,880	5.60%	\$131,462,713	\$0	0.00%	\$0
Montague	\$22,331,917	5.66%	\$23,670,643	\$0	0.00%	\$0
Moorland	\$14,003,197	10.76%	\$15,692,409	\$0	0.00%	\$0
Muskegon	\$153,312,283	6.01%	\$163,115,846	\$357,388	-3.06%	\$346,764
Ravenna	\$28,293,706	10.75%	\$31,702,328	\$0	0.00%	\$0
Sullivan	\$32,069,692	7.42%	\$34,640,505	\$0	0.00%	\$0
Whitehall	\$21,789,124	8.05%	\$23,696,703	\$0	0.00%	\$0
White River	\$40,082,247	6.38%	\$42,812,591	\$0	0.00%	\$0
<u>CITIES</u>						
Montague	\$34,382,842	10.70%	\$38,501,051	\$0	0.00%	\$0
Muskegon	\$228,357,868	4.52%	\$239,166,390	\$0	0.00%	\$0
Muskegon Heights	\$50,178,657	4.49%	\$52,535,677	\$0	0.00%	\$0
North Muskegon	\$82,506,764	4.08%	\$86,013,725	\$0	0.00%	\$0
Norton Shores	\$380,128,621	6.25%	\$405,482,298	\$0	0.00%	\$0
Roosevelt Park	\$48,527,444	3.08%	\$50,069,071	\$0	0.00%	\$0
Whitehall	\$33,483,587	4.27%	\$34,978,646	\$0	0.00%	\$0
COUNTY TOTALS	\$1,869,341,182	6.23%	\$1,993,454,457	\$357,388	-3.06%	\$346,764

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

PERSONAL PROPERTY TOTALS, shown by class

UNIT	1999 TAXABLE	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	RESIDENTIAL PERSONAL	UTILITY PERSONAL	2000 TAXABLE	PERCENT CHANGE
Blue Lake	\$1,324,916	\$130,028	\$0	\$7,000	\$1,167,361	\$1,304,389	-1.55%
Casnovia	\$2,472,407	\$488,300	\$225,000	\$6,936	\$1,867,800	\$2,588,036	4.68%
Cedar Creek	\$2,008,700	\$297,400	\$0	\$0	\$1,273,000	\$1,570,400	-21.82%
Dalton	\$6,369,700	\$3,168,800	\$539,100	\$0	\$3,211,500	\$6,919,400	8.63%
Egelston	\$15,158,336	\$1,194,600	\$9,599,600	\$140,633	\$4,962,900	\$15,897,733	4.88%
Fruitland	\$5,992,000	\$3,392,600	\$0	\$0	\$3,273,700	\$6,666,300	10.12%
Fruitport	\$13,228,000	\$7,555,000	\$429,800	\$1,200	\$6,594,800	\$14,580,800	10.23%
Holton	\$1,807,935	\$475,555	\$0	\$0	\$1,487,700	\$1,963,255	8.59%
Laketon	\$3,236,200	\$562,500	\$0	\$0	\$2,764,500	\$3,327,000	2.81%
Montague	\$3,174,300	\$464,200	\$1,044,100	\$0	\$1,898,000	\$3,406,300	7.31%
Moorland	\$1,445,100	\$60,600	\$178,800	\$0	\$1,522,800	\$1,762,200	21.94%
Muskegon	\$25,247,119	\$10,366,688	\$6,293,500	\$269,584	\$7,606,800	\$24,536,572	-2.81%
Ravenna	\$3,025,000	\$1,798,500	\$965,700	\$0	\$2,099,900	\$4,864,100	60.80%
Sullivan	\$1,586,900	\$412,800	\$0	\$0	\$1,373,600	\$1,786,400	12.57%
Whitehall	\$3,671,800	\$1,646,000	\$1,042,400	\$0	\$1,193,700	\$3,882,100	5.73%
White River	\$1,273,456	\$314,800	\$1,100	\$367,201	\$610,000	\$1,293,101	1.54%
<u>CITIES</u>							
Montague	\$5,680,500	\$946,800	\$5,702,100	\$0	\$1,074,200	\$7,723,100	35.96%
Muskegon	\$117,367,700	\$35,424,900	\$70,340,600	\$0	\$20,001,000	\$125,766,500	7.16%
Muskegon Heights	\$25,178,850	\$7,342,900	\$10,054,800	\$0	\$6,308,000	\$23,705,700	-5.85%
North Muskegon	\$4,595,800	\$3,003,900	\$0	\$0	\$1,462,600	\$4,466,500	-2.81%
Norton Shores	\$50,111,900	\$19,790,400	\$18,120,500	\$0	\$10,610,400	\$48,521,300	-3.17%
Roosevelt Park	\$8,845,600	\$3,190,100	\$4,460,900	\$0	\$929,500	\$8,580,500	-3.00%
Whitehall	\$32,920,700	\$2,607,000	\$26,178,900	\$0	\$2,222,400	\$31,008,300	-5.81%
COUNTY TOTAL	\$335,722,919	\$104,634,371	\$155,176,900	\$792,554	\$85,516,161	\$346,119,986	3.10%

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	7	\$498,550	49.91	\$998,866	\$498,550	1.00000	0.01%	\$471,857	47.24
INDUSTRIAL									
RESIDENTIAL	1,624	\$43,480,872	49.90	\$87,130,807	\$43,480,872	1.00000	1.25%	\$37,924,101	43.53
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,631	\$43,979,422	49.90	\$88,129,673	\$43,979,422	1.00000	1.27%	\$38,395,958	43.57
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	31	\$130,028	50.00	\$260,056	\$130,028	1.00000	0.00%	\$130,028	50.00
INDUSTRIAL									
RESIDENTIAL	1	\$7,000	46.17	\$15,160	\$7,581	1.08295	0.00%	\$7,000	46.17
UTILITY	4	\$1,167,361	50.00	\$2,334,722	\$1,167,361	1.00000	0.03%	\$1,167,361	50.00
TOTAL PERSONAL	36	\$1,304,389	49.98	\$2,609,938	\$1,304,389	1.00000	0.04%	\$1,304,389	49.98
EXEMPT PROPERTY									
GRAND TOTAL	1,805	\$45,283,811	49.91	\$90,739,611	\$45,283,811		1.30%	\$39,700,347	43.75

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	355	\$15,655,050	49.68	\$31,513,279	\$15,655,050	1.00000	0.45%	\$13,319,999	42.27
COMMERCIAL	25	\$1,192,700	49.84	\$2,393,264	\$1,192,700	1.00000	0.03%	\$1,005,875	42.03
INDUSTRIAL	18	\$1,197,000	49.90	\$2,399,019	\$1,197,000	1.00000	0.03%	\$959,052	39.98
RESIDENTIAL	874	\$32,466,450	49.12	\$66,098,592	\$32,466,450	1.00000	0.93%	\$25,631,835	38.78
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,272	\$50,511,200	49.33	\$102,404,154	\$50,511,200	1.00000	1.45%	40,916,761	39.96
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	45	\$488,300	50.00	\$976,600	\$488,300	1.00000	0.01%	\$488,300	50.00
INDUSTRIAL	5	\$225,000	50.00	\$450,000	\$225,000	1.00000	0.01%	\$225,000	50.00
RESIDENTIAL	1	\$7,400	47.00	\$15,745	\$7,872	1.06383	0.00%	\$6,936	44.05
UTILITY	9	\$1,867,800	50.00	\$3,735,600	\$1,867,800	1.00000	0.05%	\$1,867,800	50.00
TOTAL PERSONAL	60	\$2,588,500	49.99	\$5,177,945	\$2,588,500	1.00000	0.07%	\$2,588,036	49.98
EXEMPT PROPERTY	42								
GRAND TOTAL	1,374	\$53,099,700	49.36	\$107,582,099	\$53,099,700		1.53%	\$43,504,797	40.44

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	7	\$161,300	49.68	\$324,678	\$161,300	1.00000	0.00%	\$143,424	44.17
COMMERCIAL	8	\$218,800	49.84	\$439,005	\$218,800	1.00000	0.01%	\$192,944	43.95
INDUSTRIAL	4	\$257,500	49.90	\$516,032	\$257,500	1.00000	0.01%	\$132,137	25.61
RESIDENTIAL	57	\$1,992,500	49.12	\$4,056,393	\$1,992,500	1.00000	0.06%	\$1,619,773	39.93
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	76	2,630,100	49.28	5,336,107	\$2,630,100	1.00000	0.08%	2,088,278	39.13
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	12	\$50,600	50.00	\$101,200	\$50,600	1.00000	0.00%	\$50,600	50.00
INDUSTRIAL	3	\$114,000	50.00	\$228,000	\$114,000	1.00000	0.00%	\$114,000	50.00
RESIDENTIAL									
UTILITY	0	\$50,800	50.00	\$101,600	\$50,800	1.00000	0.00%	\$50,800	50.00
TOTAL PERSONAL	15	215,400	50.00	430,800	\$215,400	1.00000	0.01%	215,400	50.00
EXEMPT PROPERTY									
GRAND TOTAL	95	2,845,500	50.00	5,766,907	\$2,845,500		0.08%	2,303,678	39.95

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	61	\$2,584,700	49.49	\$5,222,683	\$2,584,700	1.00000	0.07%	\$1,988,635	38.08
COMMERCIAL	21	\$2,805,800	49.15	\$5,709,061	\$2,805,800	1.00000	0.08%	\$1,962,011	34.37
INDUSTRIAL									
RESIDENTIAL	1,494	\$43,844,308	49.82	\$88,011,933	\$43,844,308	1.00000	1.26%	\$36,318,689	41.27
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,576	\$49,234,808	49.76	\$98,943,677	\$49,234,808	1.00000	1.42%	\$40,269,335	40.70
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	19	\$297,400	50.00	\$594,800	\$297,400	1.00000	0.01%	\$297,400	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	6	\$1,273,000	50.00	\$2,546,000	\$1,273,000	1.00000	0.04%	\$1,273,000	50.00
TOTAL PERSONAL	25	\$1,570,400	50.00	\$3,140,800	\$1,570,400	1.00000	0.05%	\$1,570,400	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,659	\$50,805,208	49.77	\$102,084,477	\$50,805,208		1.46%	\$41,839,735	40.99

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	135	\$8,672,300	49.88	\$17,386,160	\$8,672,300	1.00000	0.25%	\$7,479,867	43.02
INDUSTRIAL	32	\$833,800	49.84	\$1,672,825	\$833,800	1.00000	0.02%	\$619,686	37.04
RESIDENTIAL	4,768	\$127,221,200	49.36	\$257,731,573	\$127,221,200	1.00000	3.66%	\$107,341,441	41.65
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	4,935	\$136,727,300	49.40	\$276,790,558	\$136,727,300	1.00000	3.93%	\$115,440,994	41.71
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	140	\$3,168,800	50.00	\$6,337,600	\$3,168,800	1.00000	0.09%	\$3,168,800	50.00
INDUSTRIAL	9	\$539,100	50.00	\$1,078,200	\$539,100	1.00000	0.02%	\$539,100	50.00
RESIDENTIAL									
UTILITY	6	\$3,211,500	50.00	\$6,423,000	\$3,211,500	1.00000	0.09%	\$3,211,500	50.00
TOTAL PERSONAL	155	\$6,919,400	50.00	\$13,838,800	\$6,919,400	1.00000	0.20%	\$6,919,400	50.00
EXEMPT PROPERTY									
GRAND TOTAL	5,771	\$143,646,700	49.43	\$290,629,358	\$143,646,700		4.13%	\$122,360,394	42.10

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	5	\$175,000	49.88	\$350,842	\$175,000	1.00000	0.01%	\$138,838	39.57
INDUSTRIAL	2	\$300	49.84	\$602	\$300	1.00000	0.00%	\$300	49.84
RESIDENTIAL	940	\$11,130,000	49.36	\$22,548,622	\$11,130,000	1.00000	0.32%	\$9,249,279	41.02
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	947	\$11,305,300	49.67	\$22,900,066	\$11,305,300	1.00000	0.33%	\$9,388,417	41.00
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	5	\$131,500	50.00	\$263,000	\$131,500	1.00000	0.00%	\$131,500	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$271,900	50.00	\$543,800	\$271,900	1.00000	0.01%	\$271,900	50.00
TOTAL PERSONAL	7	\$403,400	50.00	\$806,800	\$403,400	1.00000	0.01%	\$403,400	50.00
EXEMPT PROPERTY	176								
GRAND TOTAL	1,130	\$11,708,700	49.39	\$23,706,866	\$11,708,700		0.34%	\$9,791,817	41.30

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	13	\$1,127,100	50.00	\$2,254,200	\$1,127,100	1.00000	0.03%	\$607,874	26.97
COMMERCIAL	140	\$12,348,100	49.84	\$24,777,002	\$12,348,100	1.00000	0.36%	\$10,902,793	44.00
INDUSTRIAL	79	\$7,650,800	49.88	\$15,337,714	\$7,650,800	1.00000	0.22%	\$6,728,814	43.87
RESIDENTIAL	3,255	\$99,657,200	49.94	\$199,567,915	\$99,657,200	1.00000	2.87%	\$78,333,386	39.25
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	3,487	\$120,783,200	49.92	\$241,936,831	\$120,783,200	1.00000	3.48%	\$96,572,867	39.92
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	136	\$1,194,600	50.00	\$2,389,200	\$1,194,600	1.00000	0.03%	\$1,194,600	50.00
INDUSTRIAL	17	\$9,599,600	50.00	\$19,199,200	\$9,599,600	1.00000	0.28%	\$9,599,600	50.00
RESIDENTIAL	58	\$154,200	45.92	\$335,801	\$167,901	1.08885	0.00%	\$140,633	41.88
UTILITY	5	\$4,962,900	50.00	\$9,925,800	\$4,962,900	1.00000	0.14%	\$4,962,900	50.00
TOTAL PERSONAL	216	\$15,911,300	49.96	\$31,850,001	\$15,911,300	1.00000	0.46%	\$15,897,733	49.91
EXEMPT PROPERTY									
GRAND TOTAL	3,817	\$136,694,500	49.93	\$273,786,832	\$136,694,500		3.93%	\$112,470,600	41.08

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	55	\$5,111,700	49.83	\$10,258,408	\$5,111,700	1.00000	0.15%	\$3,236,923	31.55%
COMMERCIAL	33	\$5,704,300	49.68	\$11,482,441	\$5,704,300	1.00000	0.16%	\$4,698,031	40.91%
INDUSTRIAL									
RESIDENTIAL	3,214	\$166,244,100	50.00	\$332,470,513	\$166,244,100	1.00000	4.78%	\$132,439,916	39.84%
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	3,302	\$177,060,100	49.99	\$354,211,362	\$177,060,100	1.00000	5.09%	\$140,374,870	39.63%
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	44	\$3,392,600	50.00	\$6,785,200	\$3,392,600	1.00000	0.10%	\$3,392,600	50.00%
INDUSTRIAL									
RESIDENTIAL									
UTILITY	5	\$3,273,700	50.00	\$6,547,400	\$3,273,700	1.00000	0.09%	\$3,273,700	50.00%
TOTAL PERSONAL	49	\$6,666,300	50.00	\$13,332,600	\$6,666,300	1.00000	0.19%	\$6,666,300	50.00%
EXEMPT PROPERTY									
GRAND TOTAL	3,468	\$183,726,400	49.99	\$367,543,962	\$183,726,400		5.29%	\$147,041,170	40.01%

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	72	\$4,089,500	50.00	\$8,178,272	\$4,089,500	1.00000	0.12%	\$2,302,593	28.16
COMMERCIAL	306	\$43,000,900	49.84	\$86,279,599	\$43,000,900	1.00000	1.24%	\$34,122,561	39.55
INDUSTRIAL	29	\$2,753,000	49.19	\$5,596,917	\$2,753,000	1.00000	0.08%	\$2,681,366	47.91
RESIDENTIAL	4,910	\$212,134,100	49.65	\$427,236,001	\$212,134,100	1.00000	6.10%	\$178,606,831	41.81
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	5,317	\$261,977,500	49.68	\$527,290,789	\$261,977,500	1.00000	7.54%	\$217,713,351	41.29
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	364	\$7,555,000	50.00	\$15,110,000	\$7,555,000	1.00000	0.22%	\$7,555,000	50.00
INDUSTRIAL	8	\$429,800	50.00	\$859,600	\$429,800	1.00000	0.01%	\$429,800	50.00
RESIDENTIAL	1	\$1,200	50.00	\$2,400	\$1,200	1.00000	0.00%	\$1,200	50.00
UTILITY	12	\$6,594,800	50.00	\$13,189,600	\$6,017,900	1.00000	0.17%	\$6,594,800	50.00
TOTAL PERSONAL	385	\$14,580,800	50.00	\$29,161,600	\$14,580,800	1.00000	0.42%	\$14,580,800	50.00
EXEMPT PROPERTY									
GRAND TOTAL	5,801	\$276,558,300	49.70	\$556,452,389	\$276,558,300		7.96%	\$232,294,151	41.75

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	48	\$2,224,800	49.84	\$4,463,884	\$2,224,800	1.00000	0.06%	\$2,136,950	47.87
INDUSTRIAL	3	\$236,000	49.19	\$479,772	\$236,000	1.00000	0.01%	\$232,905	48.54
RESIDENTIAL	478	\$20,219,700	49.65	\$40,724,471	\$20,219,700	1.00000	0.58%	\$17,324,023	42.54
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	529	\$22,680,500	49.68	\$45,668,128	\$22,680,500	1.00000	0.65%	\$19,693,878	43.12
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	54	\$444,200	50.00	\$888,400	\$444,200	1.00000	0.01%	\$444,200	50.00
INDUSTRIAL	3	\$178,600	50.00	\$357,200	\$178,600	1.00000	0.01%	\$178,600	50.00
RESIDENTIAL	1	\$1,200	50.00	\$2,400	\$1,200	1.00000	0.00%	\$1,200	50.00
UTILITY	3	\$579,100	50.00	\$1,158,200	\$579,100	1.00000	0.02%	\$579,100	50.00
TOTAL PERSONAL	61	\$1,203,100	50.00	\$2,406,200	\$1,203,100	1.00000	0.03%	\$1,203,100	50.00
EXEMPT PROPERTY									
GRAND TOTAL	590	\$23,883,600	49.68	\$48,074,328	\$23,883,600		0.69%	\$20,896,978	43.47

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	176	\$6,239,814	49.94	\$12,494,774	\$6,239,814	1.00000	0.18%	\$5,139,865	41.14
COMMERCIAL	46	\$1,652,750	49.62	\$3,330,846	\$1,652,750	1.00000	0.05%	\$1,445,601	43.40
INDUSTRIAL									
RESIDENTIAL	1,167	\$27,382,445	49.85	\$54,925,321	\$27,382,445	1.00000	0.79%	\$23,317,662	42.45
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,389	\$35,275,009	49.86	\$70,750,941	\$35,275,009	1.00000	1.01%	\$29,903,128	42.27
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	54	\$475,555	50.00	\$951,110	\$475,555	1.00000	0.01%	\$475,555	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	4	\$1,487,700	50.00	\$2,975,400	\$1,487,700	1.00000	0.04%	\$1,487,700	50.00
TOTAL PERSONAL	58	\$1,963,255	50.00	\$3,926,510	\$1,963,255	1.00000	0.06%	\$1,963,255	50.00
EXEMPT PROPERTY	105								
GRAND TOTAL	1,552	\$37,238,264	49.87	\$74,677,451	\$37,238,264		1.07%	\$31,866,383	42.67

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	1	\$60,000	50.00	\$120,000	\$60,000	1.00000	0.00%	\$19,101	15.92
COMMERCIAL	37	\$3,595,900	49.97	\$7,195,917	\$3,595,900	1.00000	0.10%	\$3,305,751	45.94
INDUSTRIAL									
RESIDENTIAL	3,339	\$154,080,600	49.19	\$313,227,249	\$154,080,600	1.00000	4.43%	\$131,462,713	41.97
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	3,377	\$157,736,500	49.21	\$320,543,166	\$157,736,500	1.00000	4.54%	\$134,787,565	42.05
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	37	\$562,500	50.00	\$1,125,000	\$562,500	1.00000	0.02%	\$562,500	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$2,764,500	50.00	\$5,529,000	\$2,764,500	1.00000	0.08%	\$2,764,500	50.00
TOTAL PERSONAL	39	\$3,327,000	50.00	\$6,654,000	\$3,327,000	1.00000	0.10%	\$3,327,000	50.00
EXEMPT PROPERTY									
GRAND TOTAL	3,479	\$161,063,500	49.23	\$327,197,166	\$161,063,500		4.63%	\$138,114,565	42.21

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	125	\$3,892,500	49.91	\$7,799,487	\$3,892,500	1.00000	0.11%	\$3,111,916	39.90
COMMERCIAL	51	\$2,395,100	49.80	\$4,809,416	\$2,395,100	1.00000	0.07%	\$1,981,716	41.20
INDUSTRIAL	13	\$561,000	50.00	\$1,121,957	\$561,000	1.00000	0.02%	\$348,421	31.05
RESIDENTIAL	937	\$30,157,600	49.86	\$60,485,616	\$30,157,600	1.00000	0.87%	\$23,670,643	39.13
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,126	\$37,006,200	49.86	\$74,216,476	\$37,006,200	1.00000	1.06%	\$29,112,696	39.23
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	43	\$464,200	50.00	\$928,400	\$464,200	1.00000	0.01%	\$464,200	50.00
INDUSTRIAL	3	\$1,044,100	50.00	\$2,088,200	\$1,044,100	1.00000	0.03%	\$1,044,100	50.00
RESIDENTIAL									
UTILITY	3	\$1,898,000	50.00	\$3,796,000	\$1,898,000	1.00000	0.05%	\$1,898,000	50.00
TOTAL PERSONAL	49	\$3,406,300	50.00	\$6,812,600	\$3,406,300	1.00000	0.10%	\$3,406,300	50.00
EXEMPT PROPERTY	41								
GRAND TOTAL	1,216	\$40,412,500	49.87	\$81,029,076	\$40,412,500		1.16%	\$32,518,996	40.13

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	142	\$5,858,800	49.61	\$11,808,733	\$5,858,800	1.00000	0.17%	\$4,550,700	38.54
COMMERCIAL	17	\$909,200	49.81	\$1,825,420	\$909,200	1.00000	0.03%	\$824,802	45.18
INDUSTRIAL	15	\$459,800	49.45	\$929,904	\$459,800	1.00000	0.01%	\$422,746	45.46
RESIDENTIAL	628	\$20,720,400	49.60	\$41,774,632	\$20,720,400	1.00000	0.60%	\$15,692,409	37.56
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	802	\$27,948,200	49.61	\$56,338,689	\$27,948,200	1.00000	0.80%	\$21,490,657	38.15
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	21	\$60,600	50.00	\$121,200	\$60,600	1.00000	0.00%	\$60,600	50.00
INDUSTRIAL	2	\$178,800	50.00	\$357,600	\$178,800	1.00000	0.01%	\$178,800	50.00
RESIDENTIAL									
UTILITY	5	\$1,522,800	50.00	\$3,045,600	\$1,522,800	1.00000	0.04%	\$1,522,800	50.00
TOTAL PERSONAL	28	\$1,762,200	50.00	\$3,524,400	\$1,762,200	1.00000	0.05%	\$1,762,200	50.00
EXEMPT PROPERTY	33								
GRAND TOTAL	863	\$29,710,400	49.63	\$59,863,089	\$29,710,400		0.85%	\$23,252,857	38.84

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	15	\$440,200	50.00	\$880,400	\$440,200	1.00000	0.01%	\$209,433	23.79
COMMERCIAL	343	\$64,060,800	49.40	\$129,669,813	\$64,060,800	1.00000	1.84%	\$42,745,735	32.97
INDUSTRIAL	94	\$9,654,500	49.85	\$19,367,358	\$9,654,500	1.00000	0.28%	\$7,367,961	38.04
RESIDENTIAL	5,984	\$204,591,800	49.98	\$409,341,339	\$204,591,800	1.00000	5.89%	\$163,115,846	39.85
TIMBER-CUTOVER									
DEVELOPMENTAL	10	\$955,200	49.04	\$1,947,711	\$955,200	1.00000	0.03%	\$346,764	17.80
TOTAL REAL	6,446	279,702,500	49.84	561,206,621	\$279,702,500	1.00000	8.05%	213,785,739	38.09
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	528	\$10,387,900	50.00	\$20,775,800	\$10,387,900	1.00000	0.30%	\$10,366,688	49.90
INDUSTRIAL	16	\$6,293,500	50.00	\$12,587,000	\$6,293,500	1.00000	0.18%	\$6,293,500	50.00
RESIDENTIAL	78	\$304,400	50.17	\$606,684	\$303,369	0.99661	0.01%	\$269,584	44.44
UTILITY	8	\$7,606,800	50.00	\$15,213,600	\$7,606,800	1.00000	0.22%	\$7,606,800	50.00
TOTAL PERSONAL	630	24,592,600	50.00	\$49,183,084	\$24,592,600	1.00000	0.71%	24,536,572	49.89
EXEMPT PROPERTY	286								
GRAND TOTAL	7,362	304,295,100	49.85	610,389,705	\$304,295,100		8.76%	238,322,311	39.04

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	315	\$13,119,700	49.86	\$26,314,242	\$13,119,700	1.00000	0.38%	\$11,689,306	44.42
COMMERCIAL	70	\$3,551,300	49.78	\$7,134,354	\$3,551,300	1.00000	0.10%	\$3,064,277	42.95
INDUSTRIAL	18	\$1,171,800	49.41	\$2,371,638	\$1,171,800	1.00000	0.03%	\$1,006,853	42.45
RESIDENTIAL	1,072	\$40,539,500	49.80	\$81,403,380	\$40,539,500	1.00000	1.17%	\$31,702,328	38.94
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,475	\$58,382,300	49.80	\$117,223,614	\$58,382,300	1.00000	1.68%	\$47,462,764	40.49
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	66	\$1,798,500	50.00	\$3,597,000	\$1,798,500	1.00000	0.05%	\$1,798,500	50.00
INDUSTRIAL	3	\$965,700	50.00	\$1,931,400	\$965,700	1.00000	0.03%	\$965,700	50.00
RESIDENTIAL									
UTILITY	7	\$2,099,900	50.00	\$4,199,800	\$2,099,900	1.00000	0.06%	\$2,099,900	50.00
TOTAL PERSONAL	76	\$4,864,100	50.00	\$9,728,200	\$4,864,100	1.00000	0.14%	\$4,864,100	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,611	\$63,246,400	49.82	\$126,951,814	\$63,246,400		1.82%	\$52,326,864	41.22

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	5	\$70,800	49.86	\$141,998	\$70,800	1.00000	0.00%	\$58,126	40.93
COMMERCIAL	57	\$2,795,200	49.78	\$5,615,106	\$2,795,200	1.00000	0.08%	\$2,455,237	43.73
INDUSTRIAL	10	\$564,100	49.41	\$1,141,672	\$564,100	1.00000	0.02%	\$483,452	42.35
RESIDENTIAL	532	\$19,188,600	49.80	\$38,531,325	\$19,188,600	1.00000	0.55%	\$14,514,384	37.67
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	604	\$22,618,700	49.80	\$45,430,101	\$22,618,700	1.00000	0.65%	\$17,511,199	38.55
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	48	\$1,511,000	00.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$1,511,000	#DIV/0!
INDUSTRIAL	0								
RESIDENTIAL									
UTILITY	2	\$552,700	50.00	\$1,105,400	\$552,700	1.00000	0.02%	\$552,700	50.00
TOTAL PERSONAL	50	\$2,063,700	50.00	\$4,127,400	\$2,063,700	1.00000	0.06%	\$2,063,700	50.00
EXEMPT PROPERTY	32								
GRAND TOTAL	686	\$24,682,400	49.81	\$49,557,501	\$24,682,400		0.71%	\$19,574,899	39.50

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	92	\$2,928,300	49.60	\$5,904,182	\$2,928,300	1.00000	0.08%	\$2,602,530	44.08
COMMERCIAL	41	\$514,700	49.95	\$1,030,475	\$514,700	1.00000	0.01%	\$460,304	44.67
INDUSTRIAL									
RESIDENTIAL	1,040	\$41,523,100	49.79	\$83,401,813	\$41,523,100	1.00000	1.19%	\$34,640,505	41.53
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,173	\$44,966,100	49.78	\$90,336,470	\$44,966,100	1.00000	1.29%	37,703,339	41.74
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	21	\$412,800	50.00	\$825,600	\$412,800	1.00000	0.01%	\$412,800	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	11	\$1,373,600	50.00	\$2,747,200	\$1,373,600	1.00000	0.04%	\$1,373,600	50.00
TOTAL PERSONAL	32	\$1,786,400	50.00	\$3,572,800	\$1,786,400	1.00000	0.05%	\$1,786,400	50.00
EXEMPT PROPERTY	42								
GRAND TOTAL	1,247	\$46,752,500	49.78	\$93,909,270	\$46,752,500		1.35%	\$39,489,739	42.05

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	73	\$11,238,800	49.50	\$22,705,655	\$11,238,800	1.00000	0.32%	\$9,112,963	40.14
INDUSTRIAL	7	\$685,900	49.71	\$1,379,824	\$685,900	1.00000	0.02%	\$658,966	47.76
RESIDENTIAL	758	\$27,493,400	49.34	\$55,726,481	\$27,493,400	1.00000	0.79%	\$23,696,703	42.52
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	838	\$39,418,100	49.39	\$79,811,960	\$39,418,100	1.00000	1.13%	\$33,468,632	41.93
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	72	\$1,646,000	50.00	\$3,292,000	\$1,646,000	1.00000	0.05%	\$1,646,000	50.00
INDUSTRIAL	5	\$1,042,400	50.00	\$2,084,800	\$1,042,400	1.00000	0.03%	\$1,042,400	50.00
RESIDENTIAL									
UTILITY	3	\$1,193,700	50.00	\$2,387,400	\$1,193,700	1.00000	0.03%	\$1,193,700	50.00
TOTAL PERSONAL	80	\$3,882,100	50.00	\$7,764,200	\$3,882,100	1.00000	0.11%	\$3,882,100	50.00
EXEMPT PROPERTY									
GRAND TOTAL	960	\$43,300,200	49.44	\$87,576,160	\$43,300,200		1.25%	\$37,350,732	42.65

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	131	\$3,586,500	49.49	\$7,246,543	\$3,586,500	1.00000	0.10%	\$2,644,000	36.49
COMMERCIAL	17	\$2,080,700	49.95	\$4,165,886	\$2,080,700	1.00000	0.06%	\$1,357,354	32.58
INDUSTRIAL	7	\$1,451,100	49.92	\$2,906,868	\$1,451,100	1.00000	0.04%	\$1,024,617	35.25
RESIDENTIAL	1,072	\$63,702,800	49.84	\$127,815,810	\$63,702,800	1.00000	1.83%	\$42,812,591	33.50
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,227	\$70,821,100	49.83	\$142,135,107	\$70,821,100	1.00000	2.04%	\$47,838,562	33.66
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	17	\$314,800	50.00	\$629,600	\$314,800	1.00000	0.01%	\$314,800	50.00
INDUSTRIAL	2	\$1,100	50.00	\$2,200	\$1,100	1.00000	0.00%	\$1,100	50.00
RESIDENTIAL	18	\$436,600	50.00	\$873,200	\$436,600	1.00000	0.01%	\$367,201	42.05
UTILITY	3	\$610,000	50.00	\$1,220,000	\$610,000	1.00000	0.02%	\$610,000	50.00
TOTAL PERSONAL	40	\$1,362,500	50.00	\$2,725,000	\$1,362,500	1.00000	0.04%	\$1,293,101	47.45
EXEMPT PROPERTY	16								
GRAND TOTAL	1,283	\$72,183,600	49.83	\$144,860,107	\$72,183,600		2.08%	\$49,131,663	33.92

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	3	\$24,900	50.00	\$49,800	\$24,900	1.00000	0.00%	\$18,847	37.85
COMMERCIAL	92	\$5,786,000	49.95	\$11,583,392	\$5,786,000	1.00000	0.17%	\$4,922,203	42.49
INDUSTRIAL	23	\$2,711,500	49.84	\$5,440,553	\$2,711,500	1.00000	0.08%	\$2,511,299	46.16
RESIDENTIAL	1,347	\$48,572,500	49.97	\$97,194,337	\$48,572,500	1.00000	1.40%	\$38,501,051	39.61
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,465	\$57,094,900	49.97	\$114,268,082	\$57,094,900	1.00000	1.64%	\$45,953,400	40.22
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	100	\$946,800	50.00	\$1,893,600	\$946,800	1.00000	0.03%	\$946,800	50.00
INDUSTRIAL	14	\$5,702,100	50.00	\$11,404,200	\$5,702,100	1.00000	0.16%	\$5,702,100	50.00
RESIDENTIAL									
UTILITY	2	\$1,074,200	50.00	\$2,148,400	\$1,074,200	1.00000	0.03%	\$1,074,200	50.00
TOTAL PERSONAL	116	\$7,723,100	50.00	\$15,446,200	\$7,723,100	1.00000	0.22%	\$7,723,100	50.00
EXEMPT PROPERTY									
GRAND TOTAL	1,659	\$64,818,000	49.97	\$129,714,282	\$64,818,000		1.86%	\$53,676,500	41.38

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	20	\$110,700	50.00	\$221,400	\$110,700	1.00000	0.00%	\$86,218	38.94
COMMERCIAL	1,223	\$122,567,000	49.66	\$246,830,928	\$122,567,000	1.00000	3.53%	\$111,996,740	45.37
INDUSTRIAL	269	\$106,499,200	49.41	\$215,525,148	\$106,499,200	1.00000	3.06%	\$105,150,150	48.79
RESIDENTIAL	13,023	\$292,740,000	49.56	\$590,621,362	\$292,740,000	1.00000	8.42%	\$239,166,390	40.49
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	14,535	\$521,916,900	49.56	\$1,053,198,838	\$521,916,900	1.00000	15.02%	\$456,399,498	43.33
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	1,419	\$35,424,900	50.00	\$70,849,800	\$35,424,900	1.00000	1.02%	\$35,424,900	50.00
INDUSTRIAL	102	\$70,340,600	50.00	\$140,681,200	\$70,340,600	1.00000	2.02%	\$70,340,600	50.00
RESIDENTIAL									
UTILITY	6	\$20,001,000	50.00	\$40,002,000	\$20,001,000	1.00000	0.58%	\$20,001,000	50.00
TOTAL PERSONAL	1,527	\$125,766,500	50.00	\$251,533,000	\$125,766,500	1.00000	3.62%	\$125,766,500	50.00
EXEMPT PROPERTY	1,321								
GRAND TOTAL	17,383	\$647,683,400	49.64	\$1,304,731,838	\$647,683,400		18.64%	\$582,165,998	44.62

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	412	\$24,865,600	49.97	\$49,763,699	\$24,865,600	1.00000	0.72%	\$22,646,633	45.51
INDUSTRIAL	127	\$11,168,900	49.53	\$22,551,404	\$11,168,900	1.00000	0.32%	\$10,906,004	48.36
RESIDENTIAL	4,464	\$64,868,900	49.88	\$130,047,143	\$64,868,900	1.00000	1.87%	\$52,535,677	40.40
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	5,003	\$ 100,903,400	49.86	202,362,246	\$100,903,400	1.00000	2.90%	\$ 86,088,314	42.54
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	408	\$7,342,900	50.00	\$14,685,800	\$7,342,900	1.00000	0.21%	\$7,342,900	50.00
INDUSTRIAL	43	\$10,054,800	50.00	\$20,109,600	\$10,054,800	1.00000	0.29%	\$10,054,800	50.00
RESIDENTIAL	3	\$6,308,000	50.00	\$12,616,000	\$6,308,000	1.00000	0.18%	\$6,308,000	50.00
UTILITY									
TOTAL PERSONAL	454	\$ 23,705,700	50.00	\$ 47,411,400	\$23,705,700	1.00000	0.68%	\$ 23,705,700	50.00
EXEMPT PROPERTY	520								
GRAND TOTAL	5,977	\$ 124,609,100	49.89	\$ 249,773,646	\$124,609,100		3.59%	\$ 109,794,014	43.96

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	96	\$12,946,700	49.24	\$26,292,839	\$12,946,700	1.00000	0.37%	\$12,272,777	46.68
INDUSTRIAL									
RESIDENTIAL	1,617	\$101,003,800	49.94	\$202,236,367	\$101,003,800	1.00000	2.91%	\$86,013,725	42.53
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,713	\$113,950,500	49.86	\$228,529,206	\$113,950,500	1.00000	3.28%	\$98,286,502	43.01
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	152	\$3,003,900	50.00	\$6,007,800	\$3,003,900	1.00000	0.09%	\$3,003,900	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$1,462,600	50.00	\$2,925,200	\$1,462,600	1.00000	0.04%	\$1,462,600	50.00
TOTAL PERSONAL	154	\$4,466,500	50.00	\$8,933,000	\$4,466,500	1.00000	0.13%	\$4,466,500	50.00
EXEMPT PROPERTY	41								
GRAND TOTAL	1,908	\$118,417,000	49.87	\$237,462,206	\$118,417,000		3.41%	\$102,753,002	43.27

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	18	\$6,710,800	49.85	\$13,461,866	\$6,710,800	1.00000	0.19%	\$3,412,054	25.35
COMMERCIAL	496	\$86,544,200	49.75	\$173,942,319	\$86,544,200	1.00000	2.49%	\$80,005,009	46.00
INDUSTRIAL	166	\$32,129,800	49.99	\$64,275,080	\$32,129,800	1.00000	0.92%	\$28,213,182	43.89
RESIDENTIAL	8,762	\$466,199,300	49.55	\$940,809,090	\$466,199,300	1.00000	13.41%	\$405,482,298	43.10
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	9,442	\$591,584,100	49.61	\$1,192,488,355	\$591,584,100	1.00000	17.02%	\$517,112,543	43.36
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	795	\$19,790,400	50.00	\$39,580,800	\$19,790,400	1.00000	0.57%	\$19,790,400	50.00
INDUSTRIAL	108	\$18,120,500	50.00	\$36,241,000	\$18,120,500	1.00000	0.52%	\$18,120,500	50.00
RESIDENTIAL									
UTILITY	7	\$10,610,400	50.00	\$21,220,800	\$10,610,400	1.00000	0.31%	\$10,610,400	50.00
TOTAL PERSONAL	910	\$48,521,300	50.00	\$97,042,600	\$48,521,300	1.00000	1.40%	\$48,521,300	50.00
EXEMPT PROPERTY									
GRAND TOTAL	10,582	\$640,105,400	49.64	\$1,289,530,955	\$640,105,400		18.42%	\$565,633,843	43.86

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	91	\$28,059,800	49.81	\$56,329,180	\$28,059,800	1.00000	0.81%	\$25,750,006	45.71
INDUSTRIAL	9	\$1,864,600	49.89	\$3,737,719	\$1,864,600	1.00000	0.05%	\$1,793,454	47.98
RESIDENTIAL	1,300	\$57,690,100	49.97	\$115,447,827	\$57,690,100	1.00000	1.66%	\$50,069,071	43.37
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,400	\$ 87,614,500	49.92	\$ 175,514,726	\$87,614,500	1.00000	2.52%	\$ 77,612,531	44.22
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	225	\$3,190,100	50.00	\$6,380,200	\$3,190,100	1.00000	0.09%	\$3,190,100	50.00
INDUSTRIAL	5	\$4,460,900	50.00	\$8,921,800	\$4,460,900	1.00000	0.13%	\$4,460,900	50.00
RESIDENTIAL									
UTILITY	2	\$929,500	50.00	\$1,859,000	\$929,500	1.00000	0.03%	\$929,500	50.00
TOTAL PERSONAL	232	\$8,580,500	50.00	\$ 17,161,000	\$8,580,500	1.00000	0.25%	\$ 8,580,500	50.00
EXEMPT PROPERTY	28								
GRAND TOTAL	1,660	\$96,195,000	49.93	\$ 192,675,726	\$96,195,000		2.77%	\$ 86,193,031	44.73

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

**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
REAL PROPERTY									
AGRICULTURAL	3	\$57,600	50.00	\$115,200	\$57,600	1.00000	0.00%	\$16,914	14.68%
COMMERCIAL	144	\$14,925,500	49.74	\$30,007,050	\$14,925,500	1.00000	0.43%	\$13,354,943	44.51%
INDUSTRIAL	34	\$8,767,800	49.83	\$17,595,228	\$8,767,800	1.00000	0.25%	\$8,226,582	46.75%
RESIDENTIAL	1,089	\$40,930,900	49.70	\$82,363,931	\$40,930,900	1.00000	1.18%	\$34,978,646	42.47%
TIMBER-CUTOVER									
DEVELOPMENTAL									
TOTAL REAL	1,270	\$64,681,800	49.72	\$130,081,409	\$64,681,800	1.00000	1.86%	\$56,577,085	43.49%
PERSONAL PROPERTY									
AGRICULTURAL									
COMMERCIAL	168	\$2,607,000	50.00	\$5,214,000	\$2,607,000	1.00000	0.08%	\$2,607,000	50.00%
INDUSTRIAL	18	\$26,178,900	50.00	\$52,357,800	\$26,178,900	1.00000	0.75%	\$26,178,900	50.00%
RESIDENTIAL									
UTILITY	2	\$2,222,400	50.00	\$4,444,800	\$2,222,400	1.00000	0.06%	\$2,222,400	50.00%
TOTAL PERSONAL	188	\$31,008,300	50.00	\$62,016,600	\$31,008,300	1.00000	0.89%	\$31,008,300	50.00%
EXEMPT PROPERTY									
GRAND TOTAL	1,562	\$95,690,100	49.81	\$192,098,009	\$95,690,100		2.75%	\$87,585,385	45.59%

TOTAL COUNTY EQUALIZED VALUE: \$3,475,535,083

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

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-120 COOPERSVILLE								
Ravenna Township	2,961,300	0	36,400	4,776,500	0	7,774,200	214,900	7,989,100
Homestead Portion	2,806,310	0	10,500	4,346,500	0	7,163,310	0	7,163,310
Non-Homestead Portion	154,990	0	25,900	430,000	0	610,890	214,900	825,790
Sullivan Township	305,400	0	0	1,341,700	0	1,647,100	22,200	1,669,300
Homestead Portion	305,400	0	0	1,250,600	0	1,556,000	0	1,556,000
Non-Homestead Portion	0	0	0	91,100	0	91,100	22,200	113,300
70-120 TOTALS	3,266,700	0	36,400	6,118,200	0	9,421,300	237,100	9,658,400
Homestead Portion	3,111,710	0	10,500	5,597,100	0	8,719,310	0	8,719,310
Non-Homestead Portion	154,990	0	25,900	521,100	0	701,990	237,100	939,090
62-040 FREMONT								
Holton Township	1,759,000	190,400	0	1,110,250	0	3,059,650	346,537	3,406,187
Homestead Portion	1,735,900	32,748	0	976,850	0	2,745,498	0	2,745,498
Non-Homestead Portion	23,100	157,652	0	133,400	0	314,152	346,537	660,689
62-040 TOTALS	1,759,000	190,400	0	1,110,250	0	3,059,650	346,537	3,406,187
Homestead Portion	1,735,900	32,748	0	976,850	0	2,745,498	0	2,745,498
Non-Homestead Portion	23,100	157,652	0	133,400	0	314,152	346,537	660,689
61-080 FRUITPORT								
Fruitport Township	4,089,500	37,665,500	2,753,000	210,893,700	0	255,401,700	14,395,400	269,797,100
Homestead Portion	4,058,500	2,674,079	12,500	191,107,740	0	197,852,819	0	197,852,819
Non-Homestead Portion	31,000	34,991,421	2,740,500	19,785,960	0	57,548,881	14,395,400	71,944,281
Sullivan Township	615,300	181,300	0	17,307,000	0	18,103,600	475,500	18,579,100
Homestead Portion	615,300	0	0	16,232,318	0	16,847,618	0	16,847,618
Non-Homestead Portion	0	181,300	0	1,074,682	0	1,255,982	475,500	1,731,482
61-080 TOTALS	4,704,800	37,846,800	2,753,000	228,200,700	0	273,505,300	14,870,900	288,376,200
Homestead Portion	4,673,800	2,674,079	12,500	207,340,058	0	214,700,437	0	214,700,437
Non-Homestead Portion	31,000	35,172,721	2,740,500	20,860,642	0	58,804,863	14,870,900	73,675,763

MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-010 GRAND HAVEN								
City of Norton Shores	902,900	6,378,900	16,677,300	15,394,800	0	39,353,900	8,971,800	48,325,700
Homestead Portion	902,900	111,427	0	8,714,760	0	9,729,087	0	9,729,087
Non-Homestead Portion	0	6,267,473	16,677,300	6,680,040	0	29,624,813	8,971,800	38,596,613
70-010 TOTALS	902,900	6,378,900	16,677,300	15,394,800	0	39,353,900	8,971,800	48,325,700
Homestead Portion	902,900	111,427	0	8,714,760	0	9,729,087	0	9,729,087
Non-Homestead Portion	0	6,267,473	16,677,300	6,680,040	0	29,624,813	8,971,800	38,596,613
62-050 GRANT								
Casnovia Township	6,480,000	517,000	884,600	16,804,300	0	24,685,900	1,283,700	25,969,600
Homestead Portion	6,359,870	34,600	29,300	14,597,000	0	21,020,770	0	21,020,770
Non-Homestead Portion	120,130	482,400	855,300	2,207,300	0	3,665,130	1,283,700	4,948,830
Moorland Township	244,600	0	0	556,600	0	801,200	24,500	825,700
Homestead Portion	244,600	0	0	480,300	0	724,900	0	724,900
Non-Homestead Portion	0	0	0	76,300	0	76,300	24,500	100,800
62-050 TOTALS	6,724,600	517,000	884,600	17,360,900	0	25,487,100	1,308,200	26,795,300
Homestead Portion	6,604,470	34,600	29,300	15,077,300	0	21,745,670	0	21,745,670
Non-Homestead Portion	120,130	482,400	855,300	2,283,600	0	3,741,430	1,308,200	5,049,630
61-120 HOLTON								
Blue Lake Township	0	187,050	0	18,725,633	0	18,912,683	455,460	19,368,143
Homestead Portion	0	69,360	0	13,197,083	0	13,266,443	0	13,266,443
Non-Homestead Portion	0	117,690	0	5,528,550	0	5,646,240	455,460	6,101,700
Cedar Creek Township	2,363,800	2,498,800	0	39,084,308	0	43,946,908	1,189,500	45,136,408
Homestead Portion	2,196,670	74,950	0	29,711,336	0	31,982,956	0	31,982,956
Non-Homestead Portion	167,130	2,423,850	0	9,372,972	0	11,963,952	1,189,500	13,153,452
Holton Township	4,480,814	1,462,350	0	26,272,195	0	32,215,359	1,616,718	33,832,077
Homestead Portion	4,391,858	108,650	0	19,754,956	0	24,255,464	0	24,255,464
Non-Homestead Portion	88,956	1,353,700	0	6,517,239	0	7,959,895	1,616,718	9,576,613
61-120 TOTALS	6,844,614	4,148,200	0	84,082,136	0	95,074,950	3,261,678	98,336,628
Homestead Portion	6,588,528	252,960	0	62,663,375	0	69,504,863	0	69,504,863
Non-Homestead Portion	256,086	3,895,240	0	21,418,761	0	25,570,087	3,261,678	28,831,765

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

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
41-150 KENT CITY								
Casnovia Township	8,872,950	547,600	312,400	14,000,800	0	23,733,750	1,263,500	24,997,250
Homestead Portion	8,547,550	66,400	54,900	12,647,800	0	21,316,650	0	21,316,650
Non-Homestead Portion	325,400	481,200	257,500	1,353,000	0	2,417,100	1,263,500	3,680,600
41-150 TOTALS	8,872,950	547,600	312,400	14,000,800	0	23,733,750	1,263,500	24,997,250
Homestead Portion	8,547,550	66,400	54,900	12,647,800	0	21,316,650	0	21,316,650
Non-Homestead Portion	325,400	481,200	257,500	1,353,000	0	2,417,100	1,263,500	3,680,600
61-060 MONA SHORES								
Fruitport Township	0	5,335,400	0	1,240,400	0	6,575,800	185,400	6,761,200
Homestead Portion	0	26,670	0	1,075,500	0	1,102,170	0	1,102,170
Non-Homestead Portion	0	5,308,730	0	164,900	0	5,473,630	185,400	5,659,030
City of Muskegon Hgts	0	3,252,400	0	0	0	3,252,400	750,700	4,003,100
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,252,400	0	0	0	3,252,400	750,700	4,003,100
City of Norton Shores	5,807,900	69,785,500	14,789,400	441,506,600	0	531,889,400	37,614,500	569,503,900
Homestead Portion	5,795,800	588,686	0	401,078,188	0	407,462,674	0	407,462,674
Non-Homestead Portion	12,100	69,196,814	14,789,400	40,428,412	0	124,426,726	37,614,500	162,041,226
City of Roosevelt Park	0	28,059,800	1,864,600	57,690,100	0	87,614,500	8,580,500	96,195,000
Homestead Portion	0	78,000	0	51,935,760	0	52,013,760	0	52,013,760
Non-Homestead Portion	0	27,981,800	1,864,600	5,754,340	0	35,600,740	8,580,500	44,181,240
61-060 TOTALS	5,807,900	106,433,100	16,654,000	500,437,100	0	629,332,100	47,131,100	676,463,200
Homestead Portion	5,795,800	693,356	0	454,089,448	0	460,578,604	0	460,578,604
Non-Homestead Portion	12,100	105,739,744	16,654,000	46,347,652	0	168,753,496	47,131,100	215,884,596

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

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-180 MONTAGUE								
Montague Township	3,892,500	2,395,100	561,000	30,157,600	0	37,006,200	3,406,300	40,412,500
Homestead Portion	3,889,400	105,361	0	22,054,210	0	26,048,971	0	26,048,971
Non-Homestead Portion	3,100	2,289,739	561,000	8,103,390	0	10,957,229	3,406,300	14,363,529
Whitehall Township	0	10,200	0	727,200	0	737,400	9,500	746,900
Homestead Portion	0	0	0	563,600	0	563,600	0	563,600
Non-Homestead Portion	0	10,200	0	163,600	0	173,800	9,500	183,300
White River Township	3,586,500	2,080,700	1,451,100	63,702,800	0	70,821,100	1,362,500	72,183,600
Homestead Portion	3,523,100	19,000	0	33,077,630	0	36,619,730	81,100	36,700,830
Non-Homestead Portion	63,400	2,061,700	1,451,100	30,625,170	0	34,201,370	1,281,400	35,482,770
City of Montague	24,900	5,786,000	2,711,500	48,572,500	0	57,094,900	7,723,100	64,818,000
Homestead Portion	24,900	57,475	0	31,513,509	0	31,595,884	0	31,595,884
Non-Homestead Portion	0	5,728,525	2,711,500	17,058,991	0	25,499,016	7,723,100	33,222,116
61-180 TOTALS	7,503,900	10,272,000	4,723,600	143,160,100	0	165,659,600	12,501,400	178,161,000
Homestead Portion	7,437,400	181,836	0	87,208,949	0	94,828,185	81,100	94,909,285
Non-Homestead Portion	66,500	10,090,164	4,723,600	55,951,151	0	70,831,415	12,420,300	83,251,715
61-010 MUSKEGON								
Muskegon Township	0	1,533,000	630,000	85,100	0	2,248,100	86,500	2,334,600
Homestead Portion	0	0	23,880	63,500	0	87,380	0	87,380
Non-Homestead Portion	0	1,533,000	606,120	21,600	0	2,160,720	86,500	2,247,220
City of Muskegon	88,600	112,743,300	26,916,200	290,506,000	0	430,254,100	89,487,500	519,741,600
Homestead Portion	88,600	594,309	1,300	218,072,273	0	218,756,482	0	218,756,482
Non-Homestead Portion	0	112,148,991	26,914,900	72,433,727	0	211,497,618	89,487,500	300,985,118
City of Norton Shores	0	10,379,800	663,100	9,297,900	0	20,340,800	1,935,000	22,275,800
Homestead Portion	0	51,800	0	6,985,700	0	7,037,500	0	7,037,500
Non-Homestead Portion	0	10,328,000	663,100	2,312,200	0	13,303,300	1,935,000	15,238,300
61-010 TOTALS	88,600	124,656,100	28,209,300	299,889,000	0	452,843,000	91,509,000	544,352,000
Homestead Portion	88,600	646,109	25,180	225,121,473	0	225,881,362	0	225,881,362
Non-Homestead Portion	0	124,009,991	28,184,120	74,767,527	0	226,961,638	91,509,000	318,470,638

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

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-020 MUSKEGON HTS								
City of Muskegon Hgts	0	21,613,200	11,168,900	64,868,900	0	97,651,000	22,955,000	120,606,000
Homestead Portion	0	0	0	37,363,081	0	37,363,081	0	37,363,081
Non-Homestead Portion	0	21,613,200	11,168,900	27,505,819	0	60,287,919	22,955,000	83,242,919
61-020 TOTALS	0	21,613,200	11,168,900	64,868,900	0	97,651,000	22,955,000	120,606,000
Homestead Portion	0	0	0	37,363,081	0	37,363,081	0	37,363,081
Non-Homestead Portion	0	21,613,200	11,168,900	27,505,819	0	60,287,919	22,955,000	83,242,919
61-230 NORTH MUSKEGON								
City of North Muskegon	0	12,946,700	0	101,003,800	0	113,950,500	4,466,500	118,417,000
Homestead Portion	0	73,298	0	94,227,405	0	94,300,703	0	94,300,703
Non-Homestead Portion	0	12,873,402	0	6,776,395	0	19,649,797	4,466,500	24,116,297
61-230 TOTALS	0	12,946,700	0	101,003,800	0	113,950,500	4,466,500	118,417,000
Homestead Portion	0	73,298	0	94,227,405	0	94,300,703	0	94,300,703
Non-Homestead Portion	0	12,873,402	0	6,776,395	0	19,649,797	4,466,500	24,116,297
61-065 OAKRIDGE								
Cedar Creek Township	220,900	226,500	0	516,300	0	963,700	16,200	979,900
Homestead Portion	220,900	0	0	340,100	0	561,000	0	561,000
Non-Homestead Portion	0	226,500	0	176,200	0	402,700	16,200	418,900
Egelston Township	1,127,100	12,348,100	7,650,800	99,657,200	0	120,783,200	15,911,300	136,694,500
Homestead Portion	1,127,100	210,748	0	87,616,697	0	88,954,545	107,900	89,062,445
Non-Homestead Portion	0	12,137,352	7,650,800	12,040,503	0	31,828,655	15,803,400	47,632,055
61-065 TOTALS	1,348,000	12,574,600	7,650,800	100,173,500	0	121,746,900	15,927,500	137,674,400
Homestead Portion	1,348,000	210,748	0	87,956,797	0	89,515,545	107,900	89,623,445
Non-Homestead Portion	0	12,363,852	7,650,800	12,216,703	0	32,231,355	15,819,600	48,050,955

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

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-190 ORCHARD VIEW								
Muskegon Township	33,000	41,631,000	6,643,300	138,420,200	625,900	187,353,400	15,208,500	202,561,900
Homestead Portion	33,000	262,912	0	122,555,666	0	122,851,578	198,300	123,049,878
Non-Homestead Portion	0	41,368,088	6,643,300	15,864,534	625,900	64,501,822	15,010,200	79,512,022
City of Muskegon	22,100	9,823,700	24,752,500	2,083,500	0	36,681,800	32,003,700	68,685,500
Homestead Portion	22,100	0	0	1,638,700	0	1,660,800	0	1,660,800
Non-Homestead Portion	0	9,823,700	24,752,500	444,800	0	35,021,000	32,003,700	67,024,700
61-190 TOTALS								
Homestead Portion	55,100	51,454,700	31,395,800	140,503,700	625,900	224,035,200	47,212,200	271,247,400
Non-Homestead Portion	55,100	262,912	0	124,194,366	0	124,512,378	198,300	124,710,678
61-210 RAVENNA								
Casnovia Township	302,100	128,100	0	1,661,350	0	2,091,550	41,300	2,132,850
Homestead Portion	302,100	0	0	1,526,550	0	1,828,650	0	1,828,650
Non-Homestead Portion	0	128,100	0	134,800	0	262,900	41,300	304,200
Moorland Township	5,614,200	909,200	459,800	20,163,800	0	27,147,000	1,737,700	28,884,700
Homestead Portion	5,312,489	0	9,000	17,181,600	0	22,503,089	0	22,503,089
Non-Homestead Portion	301,711	909,200	450,800	2,982,200	0	4,643,911	1,737,700	6,381,611
Ravenna Township	10,158,400	3,551,300	1,135,400	35,763,000	0	50,608,100	4,649,200	55,257,300
Homestead Portion	9,987,779	293,066	18,800	30,964,801	0	41,264,446	0	41,264,446
Non-Homestead Portion	170,621	3,258,234	1,116,600	4,798,199	0	9,343,654	4,649,200	13,992,854
Sullivan Township	2,007,600	333,400	0	22,874,400	0	25,215,400	1,288,700	26,504,100
Homestead Portion	2,007,600	7,680	0	19,783,032	0	21,798,312	0	21,798,312
Non-Homestead Portion	0	325,720	0	3,091,368	0	3,417,088	1,288,700	4,705,788
61-210 TOTALS								
Homestead Portion	18,082,300	4,922,000	1,595,200	80,462,550	0	105,062,050	7,716,900	112,778,950
Non-Homestead Portion	17,609,968	300,746	27,800	69,455,983	0	87,394,497	0	87,394,497
TOTALS								
Homestead Portion	472,332	4,621,254	1,567,400	11,006,567	0	17,667,553	7,716,900	25,384,453

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

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-220 REETHS-PUFFER								
Cedar Creek Township	0	80,500	0	4,243,700	0	4,324,200	364,700	4,688,900
Homestead Portion	0	16,650	0	3,577,700	0	3,594,350	0	3,594,350
Non-Homestead Portion	0	63,850	0	666,000	0	729,850	364,700	1,094,550
Dalton Township	0	8,497,300	829,700	109,103,900	0	118,430,900	6,138,900	124,569,800
Homestead Portion	0	239,601	0	92,454,611	0	92,694,212	0	92,694,212
Non-Homestead Portion	0	8,257,699	829,700	16,649,289	0	25,736,688	6,138,900	31,875,588
Fruitland Township	1,211,400	3,016,700	0	31,264,300	0	35,492,400	4,286,200	39,778,600
Homestead Portion	1,211,400	31,900	0	25,792,200	0	27,035,500	0	27,035,500
Non-Homestead Portion	0	2,984,800	0	5,472,100	0	8,456,900	4,286,200	12,743,100
Laketon Township	60,000	3,595,900	0	154,080,600	0	157,736,500	3,327,000	161,063,500
Homestead Portion	60,000	359,660	0	137,830,330	0	138,249,990	0	138,249,990
Non-Homestead Portion	0	3,236,240	0	16,250,270	0	19,486,510	3,327,000	22,813,510
Muskegon Township	407,200	20,896,800	2,381,200	66,086,500	329,300	90,101,000	9,297,600	99,398,600
Homestead Portion	407,200	92,400	0	57,049,885	42,300	57,591,785	20,300	57,612,085
Non-Homestead Portion	0	20,804,400	2,381,200	9,036,615	287,000	32,509,215	9,277,300	41,786,515
City of Muskegon	0	0	54,830,500	150,500	0	54,981,000	4,275,300	59,256,300
Homestead Portion	0	0	0	90,200	0	90,200	0	90,200
Non-Homestead Portion	0	0	54,830,500	60,300	0	54,890,800	4,275,300	59,166,100
61-220 TOTALS	1,678,600	36,087,200	58,041,400	364,929,500	329,300	461,066,000	27,689,700	488,755,700
Homestead Portion	1,678,600	740,211	0	316,794,926	42,300	319,256,037	20,300	319,276,337
Non-Homestead Portion	0	35,346,989	58,041,400	48,134,574	287,000	141,809,963	27,669,400	169,479,363

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

2000 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-240 WHITEHALL								
Blue Lake Township	0	311,500	0	24,755,239	0	25,066,739	848,929	25,915,668
Homestead Portion	0	32,650	0	19,133,311	0	19,165,961	0	19,165,961
Non-Homestead Portion	0	278,850	0	5,621,928	0	5,900,778	848,929	6,749,707
Dalton Township	0	175,000	4,100	18,117,300	0	18,296,400	780,500	19,076,900
Homestead Portion	0	18,081	0	14,093,938	0	14,112,019	0	14,112,019
Non-Homestead Portion	0	156,919	4,100	4,023,362	0	4,184,381	780,500	4,964,881
Fruitland Township	3,900,300	2,687,600	0	134,979,800	0	141,567,700	2,380,100	143,947,800
Homestead Portion	3,900,300	108,555	0	88,355,650	0	92,364,505	0	92,364,505
Non-Homestead Portion	0	2,579,045	0	46,624,150	0	49,203,195	2,380,100	51,583,295
Whitehall Township	0	11,228,600	685,900	26,766,200	0	38,680,700	3,872,600	42,553,300
Homestead Portion	0	184,700	0	22,638,040	0	22,822,740	0	22,822,740
Non-Homestead Portion	0	11,043,900	685,900	4,128,160	0	15,857,960	3,872,600	19,730,560
City of Whitehall	57,600	14,925,500	8,767,800	40,930,900	0	64,681,800	31,008,300	95,690,100
Homestead Portion	57,600	423,248	0	32,738,893	0	33,219,741	0	33,219,741
Non-Homestead Portion	0	14,502,252	8,767,800	8,192,007	0	31,462,059	31,008,300	62,470,359
61-240 TOTALS	3,957,900	29,328,200	9,457,800	245,549,439	0	288,293,339	38,890,429	327,183,768
Homestead Portion	3,957,900	767,234	0	176,959,832	0	181,684,966	0	181,684,966
Non-Homestead Portion	0	28,560,966	9,457,800	68,589,607	0	106,608,373	38,890,429	145,498,802
GRAND TOTALS	71,597,864	459,916,700	189,560,500	2,407,245,375	955,200	3,129,275,639	346,259,444	3,475,535,083
Homestead Portion	70,136,226	7,048,664	160,180	1,986,389,503	42,300	2,063,776,873	407,600	2,064,184,473
Non-Homestead Portion	1,461,638	452,868,036	189,400,320	420,855,872	912,900	1,065,498,766	345,851,844	1,411,350,610

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

UNITS	2000 COUNTY EQUALIZED VALUATION SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD							TOTAL REAL	PERSONAL	TOTAL UNIT
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL			
INTERMEDIATE SCHOOLS										
MUSKEGON COUNTY										
61-080 FRUITPORT	4,704,800	37,846,800	2,753,000	228,200,700	0	273,505,300	14,870,900	288,376,200		
61-120 HOLTON	6,844,614	4,148,200	0	84,082,136	0	95,074,950	3,261,678	98,336,628		
61-060 MONA SHORES	5,807,900	106,433,100	16,654,000	500,437,100	0	629,332,100	47,131,100	676,463,200		
61-180 MONTAGUE	7,503,900	10,272,000	4,723,600	143,160,100	0	165,659,600	12,501,400	178,161,000		
61-010 MUSKEGON	88,600	124,656,100	28,209,300	299,889,000	0	452,843,000	91,509,000	544,352,000		
61-020 MUSKEGON HTS	0	21,613,200	11,168,900	64,868,900	0	97,651,000	22,955,000	120,606,000		
61-230 NORTH MUSKEGON	0	12,946,700	0	101,003,800	0	113,950,500	4,466,500	118,417,000		
61-065 OAKRIDGE	1,348,000	12,574,600	7,650,800	100,173,500	0	121,746,900	15,927,500	137,674,400		
61-190 ORCHARD VIEW	55,100	51,454,700	31,395,800	140,503,700	625,900	224,035,200	47,212,200	271,247,400		
61-210 RAVENNA	18,082,300	4,922,000	1,595,200	80,462,550	0	105,062,050	7,716,900	112,778,950		
61-220 REETHS-PUFFER	1,678,600	36,087,200	58,041,400	364,929,500	329,300	461,065,000	27,689,700	488,755,700		
61-240 WHITEHALL	3,957,900	29,328,200	9,457,800	245,549,439	0	288,293,339	38,890,429	327,183,768		
MUSKEGON TOTALS	50,071,714	452,282,800	171,649,800	2,353,260,425	955,200	3,028,219,939	334,132,307	3,362,352,246		
OTTAWA COUNTY										
70-120 COOPERSVILLE	3,266,700	0	36,400	6,118,200	0	9,421,300	237,100	9,658,400		
70-010 GRAND HAVEN	902,900	6,378,900	16,677,300	15,394,800	0	39,353,900	8,971,800	48,325,700		
OTTAWA TOTALS	4,169,600	6,378,900	16,713,700	21,513,000	0	48,775,200	9,208,900	57,984,100		
NEWAYGO COUNTY										
62-040 FREMONT	1,759,000	190,400	0	1,110,250	0	3,059,650	346,537	3,406,187		
62-050 GRANT	6,724,600	517,000	884,600	17,360,900	0	25,487,100	1,308,200	26,795,300		
NEWAYGO TOTALS	8,483,600	707,400	884,600	18,471,150	0	28,546,750	1,654,737	30,201,487		
KENT COUNTY										
41-150 KENT CITY	8,872,950	547,600	312,400	14,000,800	0	23,733,750	1,263,500	24,997,250		
KENT TOTALS	8,872,950	547,600	312,400	14,000,800	0	23,733,750	1,263,500	24,997,250		
GRAND TOTAL	71,597,864	459,916,700	189,560,500	2,407,245,375	955,200	3,129,275,639	346,259,444	3,475,535,083		

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

2000 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-120 COOPERSVILLE								
Ravenna Township	2,634,220	0	33,143	3,767,242	0	6,434,605	214,900	6,649,505
Homestead Portion	2,493,139	0	10,500	3,431,934	0	5,935,573	0	5,935,573
Non-Homestead Portion	141,081	0	22,643	335,308	0	499,032	214,900	713,932
Sullivan Township	263,441	0	0	1,078,433	0	1,341,874	22,200	1,364,074
Homestead Portion	263,441	0	0	1,035,272	0	1,298,713	0	1,298,713
Non-Homestead Portion	0	0	0	43,161	0	43,161	22,200	65,361
70-120 TOTALS	2,897,661	0	33,143	4,845,675	0	7,776,479	237,100	8,013,579
Homestead Portion	2,756,580	0	10,500	4,467,206	0	7,234,286	0	7,234,286
Non-Homestead Portion	141,081	0	22,643	378,469	0	542,193	237,100	779,293
62-040 FREMONT								
Holtport Township	1,501,269	131,678	0	976,444	0	2,609,391	346,537	2,955,928
Homestead Portion	1,483,828	22,390	0	867,080	0	2,373,298	0	2,373,298
Non-Homestead Portion	17,441	109,288	0	109,364	0	236,093	346,537	582,630
62-040 TOTALS	1,501,269	131,678	0	976,444	0	2,609,391	346,537	2,955,928
Homestead Portion	1,483,828	22,390	0	867,080	0	2,373,298	0	2,373,298
Non-Homestead Portion	17,441	109,288	0	109,364	0	236,093	346,537	582,630
61-080 FRUITPORT								
Fruitport Township	2,302,593	30,253,325	2,681,366	177,540,581	0	212,777,865	14,395,400	227,173,265
Homestead Portion	2,284,489	1,725,635	12,500	161,629,814	0	165,652,438	0	165,652,438
Non-Homestead Portion	18,104	28,527,690	2,668,866	15,910,767	0	47,125,427	14,395,400	61,520,827
Sullivan Township	552,209	164,445	0	14,455,669	0	15,172,323	475,500	15,647,823
Homestead Portion	552,209	0	0	13,592,118	0	14,144,327	0	14,144,327
Non-Homestead Portion	0	164,445	0	863,551	0	1,027,996	475,500	1,503,496
61-080 TOTALS	2,854,802	30,417,770	2,681,366	191,996,250	0	227,950,188	14,870,900	242,821,088
Homestead Portion	2,836,698	1,725,635	12,500	175,221,932	0	179,796,765	0	179,796,765
Non-Homestead Portion	18,104	28,692,135	2,668,866	16,774,318	0	48,153,423	14,870,900	63,024,323

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

2000 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-010 GRAND HAVEN								
City of Norton Shores	438,430	5,303,423	14,588,644	12,910,600	0	33,241,097	8,971,800	42,212,897
Homestead Portion	438,430	66,565	0	7,592,846	0	8,097,841	0	8,097,841
Non-Homestead Portion	0	5,236,858	14,588,644	5,317,754	0	25,143,256	8,971,800	34,115,056
70-010 TOTALS	438,430	5,303,423	14,588,644	12,910,600	0	33,241,097	8,971,800	42,212,897
Homestead Portion	438,430	66,565	0	7,592,846	0	8,097,841	0	8,097,841
Non-Homestead Portion	0	5,236,858	14,588,644	5,317,754	0	25,143,256	8,971,800	34,115,056
62-050 GRANT								
Cashovia Township	5,517,111	434,838	782,523	13,090,504	0	19,824,976	1,283,700	21,108,676
Homestead Portion	5,400,819	29,067	23,485	11,290,639	0	16,744,010	0	16,744,010
Non-Homestead Portion	116,292	405,771	759,038	1,799,865	0	3,080,966	1,283,700	4,364,666
Moorland Township	188,851	0	0	398,427	0	587,278	24,500	611,778
Homestead Portion	188,851	0	0	341,340	0	530,191	0	530,191
Non-Homestead Portion	0	0	0	57,087	0	57,087	24,500	81,587
62-050 TOTALS	5,705,962	434,838	782,523	13,488,931	0	20,412,254	1,308,200	21,720,454
Homestead Portion	5,589,670	29,067	23,485	11,631,979	0	17,274,201	0	17,274,201
Non-Homestead Portion	116,292	405,771	759,038	1,856,952	0	3,138,053	1,308,200	4,446,253
61-120 HOLTON								
Blue Lake Township	0	174,921	0	15,913,539	0	16,088,460	455,460	16,543,920
Homestead Portion	0	60,851	0	11,474,264	0	11,535,115	0	11,535,115
Non-Homestead Portion	0	114,070	0	4,439,275	0	4,553,345	455,460	5,008,805
Cedar Creek Township	1,840,527	1,788,503	0	32,354,936	0	35,983,966	1,189,500	37,173,466
Homestead Portion	1,692,065	63,852	0	25,357,925	0	27,113,842	0	27,113,842
Non-Homestead Portion	148,462	1,724,651	0	6,997,011	0	8,870,124	1,189,500	10,059,624
Holton Township	3,638,596	1,313,923	0	22,341,218	0	27,293,737	1,616,718	28,910,455
Homestead Portion	3,573,508	102,840	0	17,000,151	0	20,676,499	0	20,676,499
Non-Homestead Portion	65,088	1,211,083	0	5,341,067	0	6,617,238	1,616,718	8,233,956
61-120 TOTALS	5,479,123	3,277,347	0	70,609,693	0	79,366,163	3,261,678	82,627,841
Homestead Portion	5,265,573	227,543	0	53,832,340	0	59,325,456	0	59,325,456
Non-Homestead Portion	213,550	3,049,804	0	16,777,353	0	20,040,707	3,261,678	23,302,385

MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS

2000 COUNTY TAXABLE VALUATION
 SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
41-150 KENT CITY								
Casnovia Township	7,591,901	475,702	176,529	11,166,125	0	19,410,257	1,263,036	20,673,293
Homestead Portion	7,295,521	63,148	44,392	10,078,347	0	17,481,408	0	17,481,408
Non-Homestead Portion	296,380	412,554	132,137	1,087,778	0	1,928,849	1,263,036	3,191,885
41-140 TOTALS	7,591,901	475,702	176,529	11,166,125	0	19,410,257	1,263,036	20,673,293
Homestead Portion	7,295,521	63,148	44,392	10,078,347	0	17,481,408	0	17,481,408
Non-Homestead Portion	296,380	412,554	132,137	1,087,778	0	1,928,849	1,263,036	3,191,885
61-060 MONA SHORES								
Fruitport Township	0	3,869,236	0	1,066,250	0	4,935,486	185,400	5,120,886
Homestead Portion	0	20,467	0	923,370	0	943,837	0	943,837
Non-Homestead Portion	0	3,848,769	0	142,880	0	3,991,649	185,400	4,177,049
City of Muskegon Hgts	0	3,213,211	0	0	0	3,213,211	750,700	3,963,911
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,213,211	0	0	0	3,213,211	750,700	3,963,911
City of Norton Shores	2,973,624	65,127,869	12,986,444	384,583,702	0	465,671,639	37,614,500	503,286,139
Homestead Portion	2,965,342	479,304	0	353,163,609	0	356,608,255	0	356,608,255
Non-Homestead Portion	8,282	64,648,565	12,986,444	31,420,093	0	109,063,384	37,614,500	146,677,884
City of Roosevelt Park	0	25,750,006	1,793,454	50,069,071	0	77,612,531	8,580,500	86,193,031
Homestead Portion	0	76,171	0	45,068,953	0	45,145,124	0	45,145,124
Non-Homestead Portion	0	25,673,835	1,793,454	5,000,118	0	32,467,407	8,580,500	41,047,907
61-060 TOTALS	2,973,624	97,960,322	14,779,898	435,719,023	0	551,432,867	47,131,100	598,563,967
Homestead Portion	2,965,342	575,942	0	399,155,932	0	402,697,216	0	402,697,216
Non-Homestead Portion	8,282	97,384,380	14,779,898	36,563,091	0	148,735,651	47,131,100	195,866,751

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

2000 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-180 MONTAGUE								
Montague Township	3,111,916	1,981,716	348,421	23,670,643	0	29,112,696	3,406,300	32,518,996
Homestead Portion	3,110,457	89,565	0	17,993,692	0	21,193,714	0	21,193,714
Non-Homestead Portion	1,459	1,892,151	348,421	5,676,951	0	7,918,982	3,406,300	11,325,282
Whitehall Township	0	10,058	0	651,909	0	661,967	9,500	671,467
Homestead Portion	0	0	0	514,270	0	514,270	0	514,270
Non-Homestead Portion	0	10,058	0	137,639	0	147,697	9,500	157,197
White River Township	2,644,000	1,357,354	1,024,617	42,812,591	0	47,838,562	1,293,101	49,131,663
Homestead Portion	2,599,667	14,524	0	23,156,240	0	25,770,431	68,360	25,838,791
Non-Homestead Portion	44,333	1,342,830	1,024,617	19,656,351	0	22,068,131	1,224,741	23,292,872
City of Montague	18,847	4,922,203	2,511,299	38,501,051	0	45,953,400	7,723,100	53,676,500
Homestead Portion	18,847	52,729	0	25,342,477	0	25,414,053	0	25,414,053
Non-Homestead Portion	0	4,869,474	2,511,299	13,158,574	0	20,539,347	7,723,100	28,262,447
61-180 TOTALS	5,774,763	8,271,331	3,884,337	105,636,194	0	123,566,625	12,432,001	135,998,626
Homestead Portion	5,728,971	156,818	0	67,006,679	0	72,892,468	68,360	72,960,828
Non-Homestead Portion	45,792	8,114,513	3,884,337	38,629,515	0	50,674,157	12,363,641	63,037,798
61-010 MUSKEGON								
Muskegon Township	0	922,551	248,966	84,899	0	1,256,416	86,500	1,342,916
Homestead Portion	0	0	6,829	63,500	0	70,329	0	70,329
Non-Homestead Portion	0	922,551	242,137	21,399	0	1,186,087	86,500	1,272,587
City of Muskegon	65,126	104,251,812	26,376,716	237,304,667	0	367,998,321	89,487,500	457,485,821
Homestead Portion	65,126	548,417	1,222	177,364,454	0	177,979,219	0	177,979,219
Non-Homestead Portion	0	103,703,395	26,375,494	59,940,213	0	190,019,102	89,487,500	279,506,602
City of Norton Shores	0	9,573,717	638,094	7,987,996	0	18,199,807	1,935,000	20,134,807
Homestead Portion	0	38,581	0	6,017,333	0	6,055,914	0	6,055,914
Non-Homestead Portion	0	9,535,136	638,094	1,970,663	0	12,143,893	1,935,000	14,078,893
61-010 TOTALS	65,126	114,748,080	27,263,776	245,377,562	0	387,454,544	91,509,000	478,963,544
Homestead Portion	65,126	586,998	8,051	183,445,287	0	184,105,462	0	184,105,462
Non-Homestead Portion	0	114,161,082	27,255,725	61,932,275	0	203,349,082	91,509,000	294,858,082

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

2000 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-020 MUSKEGON HTS								
City of Muskegon Hgts	0	19,433,422	10,906,004	52,535,677	0	82,875,103	22,955,000	105,830,103
Homestead Portion	0	0	0	30,552,095	0	30,552,095	0	30,552,095
Non-Homestead Portion	0	19,433,422	10,906,004	21,983,582	0	52,323,008	22,955,000	75,278,008
61-020 TOTALS	0	19,433,422	10,906,004	52,535,677	0	82,875,103	22,955,000	105,830,103
Homestead Portion	0	0	0	30,552,095	0	30,552,095	0	30,552,095
Non-Homestead Portion	0	19,433,422	10,906,004	21,983,582	0	52,323,008	22,955,000	75,278,008
61-230 NORTH MUSKEGON								
City of North Muskegon	0	12,272,777	0	86,013,725	0	98,286,502	4,466,500	102,753,002
Homestead Portion	0	62,472	0	80,147,300	0	80,209,772	0	80,209,772
Non-Homestead Portion	0	12,210,305	0	5,866,425	0	18,076,730	4,466,500	22,543,230
61-230 TOTALS	0	12,272,777	0	86,013,725	0	98,286,502	4,466,500	102,753,002
Homestead Portion	0	62,472	0	80,147,300	0	80,209,772	0	80,209,772
Non-Homestead Portion	0	12,210,305	0	5,866,425	0	18,076,730	4,466,500	22,543,230
61-065 OAKRIDGE								
Cedar Creek Township	148,108	117,993	0	403,896	0	669,997	16,200	686,197
Homestead Portion	148,108	0	0	266,894	0	415,002	0	415,002
Non-Homestead Portion	0	117,993	0	137,002	0	254,995	16,200	271,195
Egelston Township	607,874	10,902,793	6,728,814	78,333,386	0	96,572,867	15,897,733	112,470,600
Homestead Portion	607,874	161,811	0	69,407,456	0	70,177,141	98,072	70,275,213
Non-Homestead Portion	0	10,740,982	6,728,814	8,925,930	0	26,395,726	15,799,661	42,195,387
61-065 TOTALS	755,982	11,020,786	6,728,814	78,737,282	0	97,242,864	15,913,933	113,156,797
Homestead Portion	755,982	161,811	0	69,674,350	0	70,592,143	98,072	70,690,215
Non-Homestead Portion	0	10,858,975	6,728,814	9,062,932	0	26,650,721	15,815,861	42,466,582

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

2000 COUNTY TAXABLE VALUATION										
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD										
UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT		
61-190 ORCHARD VIEW										
Muskegon Township	15,523	27,339,927	5,194,044	110,433,265	295,034	143,277,793	15,154,278	158,432,071		
Homestead Portion	15,523	150,649	0	98,814,174	0	98,980,346	171,901	99,152,247		
Non-Homestead Portion	0	27,189,278	5,194,044	11,619,091	295,034	44,297,447	14,982,377	59,279,824		
City of Muskegon	21,092	7,744,928	23,944,905	1,756,160	0	33,467,085	32,003,700	65,470,785		
Homestead Portion	21,092	0	0	1,384,538	0	1,405,630	0	1,405,630		
Non-Homestead Portion	0	7,744,928	23,944,905	371,622	0	32,061,455	32,003,700	64,065,155		
61-190 TOTALS	36,615	35,084,855	29,138,949	112,189,425	295,034	176,744,878	47,157,978	223,902,856		
Homestead Portion	36,615	150,649	0	100,198,712	0	100,385,976	171,901	100,557,877		
Non-Homestead Portion	0	34,934,206	29,138,949	11,990,713	295,034	76,358,902	46,986,077	123,344,979		
61-210 RAVENNA										
Casnovia Township	210,987	95,335	0	1,375,206	0	1,681,528	41,300	1,722,828		
Homestead Portion	210,987	0	0	1,266,170	0	1,477,157	0	1,477,157		
Non-Homestead Portion	0	95,335	0	109,036	0	204,371	41,300	245,671		
Moorland Township	4,361,849	824,802	422,746	15,293,982	0	20,903,379	1,737,700	22,641,079		
Homestead Portion	4,099,018	0	5,420	13,038,880	0	17,143,318	0	17,143,318		
Non-Homestead Portion	262,831	824,802	417,326	2,255,102	0	3,760,061	1,737,700	5,497,761		
Ravenna Township	9,055,086	3,064,277	973,710	27,935,086	0	41,028,159	4,649,200	45,677,359		
Homestead Portion	8,895,892	247,499	16,769	24,645,055	0	33,805,215	0	33,805,215		
Non-Homestead Portion	159,194	2,816,778	956,941	3,290,031	0	7,222,944	4,649,200	11,872,144		
Sullivan Township	1,786,880	295,859	0	19,106,403	0	21,189,142	1,288,700	22,477,842		
Homestead Portion	1,786,880	7,558	0	16,543,702	0	18,338,140	0	18,338,140		
Non-Homestead Portion	0	288,301	0	2,562,701	0	2,851,002	1,288,700	4,139,702		
61-210 TOTALS	15,414,802	4,280,273	1,396,456	63,710,677	0	84,802,208	7,716,900	92,519,108		
Homestead Portion	14,992,777	255,057	22,189	55,493,807	0	70,763,830	0	70,763,830		
Non-Homestead Portion	422,025	4,025,216	1,374,267	8,216,870	0	14,038,378	7,716,900	21,755,278		

MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS

2000 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-220 REETHS-PUFFER								
Cedar Creek Township	0	55,515	0	3,559,857	0	3,615,372	364,700	3,980,072
Homestead Portion	0	15,967	0	3,024,764	0	3,040,731	0	3,040,731
Non-Homestead Portion	0	39,548	0	535,093	0	574,641	364,700	939,341
Dalton Township	0	7,341,029	616,584	92,350,745	0	100,308,358	6,138,900	106,447,258
Homestead Portion	0	188,092	0	79,124,591	0	79,312,683	0	79,312,683
Non-Homestead Portion	0	7,152,937	616,584	13,226,154	0	20,995,675	6,138,900	27,134,575
Fruitland Township	974,281	2,539,435	0	23,278,079	0	26,791,795	4,286,200	31,077,995
Homestead Portion	974,281	28,262	0	19,551,135	0	20,553,678	0	20,553,678
Non-Homestead Portion	0	2,511,173	0	3,726,944	0	6,238,117	4,286,200	10,524,317
Laketon Township	19,101	3,305,751	0	131,462,713	0	134,787,565	3,327,000	138,114,565
Homestead Portion	19,101	306,908	0	119,088,185	0	119,414,194	0	119,414,194
Non-Homestead Portion	0	2,998,843	0	12,374,528	0	15,373,371	3,327,000	18,700,371
Muskegon Township	193,910	14,483,257	1,924,951	52,597,682	51,730	69,251,530	9,295,794	78,547,324
Homestead Portion	193,910	33,964	0	46,588,688	8,989	46,825,551	19,293	46,844,844
Non-Homestead Portion	0	14,449,293	1,924,951	6,008,994	42,741	22,425,979	9,276,501	31,702,480
City of Muskegon	0	0	54,828,529	105,563	0	54,934,092	4,275,300	59,209,392
Homestead Portion	0	0	0	67,830	0	67,830	0	67,830
Non-Homestead Portion	0	0	54,828,529	37,733	0	54,866,262	4,275,300	59,141,562
61-220 TOTALS	1,187,292	27,724,987	57,370,064	303,354,639	51,730	389,688,712	27,687,894	417,376,606
Homestead Portion	1,187,292	573,193	0	267,445,193	8,989	269,214,667	19,293	269,233,960
Non-Homestead Portion	0	27,151,794	57,370,064	35,909,446	42,741	120,474,045	27,668,601	148,142,646

MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE BY SCHOOL DISTRICTS

2000 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-240 WHITEHALL								
Blue Lake Township	0	296,936	0	22,010,562	0	22,307,498	848,929	23,156,427
Homestead Portion	0	32,084	0	17,372,899	0	17,404,983	0	17,404,983
Non-Homestead Portion	0	264,852	0	4,637,663	0	4,902,515	848,929	5,751,444
Dalton Township	0	138,838	3,102	14,990,696	0	15,132,636	780,500	15,913,136
Homestead Portion	0	7,325	0	12,003,965	0	12,011,290	0	12,011,290
Non-Homestead Portion	0	131,513	3,102	2,986,731	0	3,121,346	780,500	3,901,846
Fruitland Township	2,262,642	2,158,596	0	109,161,837	0	113,583,075	2,380,100	115,963,175
Homestead Portion	2,262,642	84,106	0	72,785,460	0	75,132,208	0	75,132,208
Non-Homestead Portion	0	2,074,490	0	36,376,377	0	38,450,867	2,380,100	40,830,967
Whitehall Township	0	9,102,905	658,966	23,044,794	0	32,806,665	3,872,600	36,679,265
Homestead Portion	0	128,328	0	20,219,683	0	20,348,011	0	20,348,011
Non-Homestead Portion	0	8,974,577	658,966	2,825,111	0	12,458,654	3,872,600	16,331,254
City of Whitehall	16,914	13,354,943	8,226,582	34,978,646	0	56,577,085	31,008,300	87,585,385
Homestead Portion	16,914	347,795	0	28,216,044	0	28,580,753	0	28,580,753
Non-Homestead Portion	0	13,007,148	8,226,582	6,762,602	0	27,996,332	31,008,300	59,004,632
61-240 TOTALS	2,279,556	25,052,218	8,888,650	204,186,535	0	240,406,959	38,890,429	279,297,388
Homestead Portion	2,279,556	599,638	0	150,598,051	0	153,477,245	0	153,477,245
Non-Homestead Portion	0	24,452,580	8,888,650	53,588,484	0	86,929,714	38,890,429	125,820,143
GRAND TOTALS	54,956,908	395,889,809	178,619,153	1,993,454,457	346,764	2,623,267,091	346,119,986	2,969,387,077
Homestead Portion	53,677,961	5,256,926	121,117	1,667,409,136	8,989	1,726,474,129	357,626	1,726,831,755
Non-Homestead Portion	1,278,947	390,632,883	178,498,036	326,045,321	337,775	896,792,962	345,762,360	1,242,555,322

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

2000 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
INTERMEDIATE SCHOOLS								
MUSKEGON COUNTY								
61-080 FRUITPORT	2,854,802	30,417,770	2,681,366	191,996,250	0	227,950,188	14,870,900	242,821,088
61-120 HOLTON	5,479,123	3,277,347	0	70,609,693	0	79,366,163	3,261,678	82,627,841
61-060 MONA SHORES	2,973,624	97,960,322	14,779,898	435,719,023	0	551,432,867	47,131,100	598,563,967
61-180 MONTAGUE	5,774,763	8,271,331	3,884,337	105,636,194	0	123,566,625	12,432,001	135,998,626
61-010 MUSKEGON	65,126	114,748,080	27,263,776	245,377,562	0	387,454,544	91,509,000	478,963,544
61-020 MUSKEGON HTS	0	19,433,422	10,906,004	52,535,677	0	82,875,103	22,955,000	105,830,103
61-230 NORTH MUSKEGON	0	12,272,777	0	86,013,725	0	98,286,502	4,466,500	102,753,002
61-065 OAKRIDGE	755,982	11,020,786	6,728,814	78,737,282	0	97,242,864	15,913,933	113,156,797
61-190 ORCHARD VIEW	36,615	35,084,855	29,138,949	112,189,425	295,034	176,744,878	47,157,978	223,902,856
61-210 RAVENNA	15,414,802	4,280,273	1,396,456	63,710,677	0	84,802,208	7,716,900	92,519,108
61-220 REETHS-PUFFER	1,187,292	27,724,987	57,370,064	303,354,639	51,730	389,688,712	27,687,894	417,376,606
61-240 WHITEHALL	2,279,556	25,052,218	8,888,650	204,186,535	0	240,406,959	38,890,429	279,297,388
MUSKEGON TOTALS	36,821,685	389,544,168	163,038,314	1,950,066,682	346,764	2,539,817,613	333,993,313	2,873,810,926
OTTAWA COUNTY								
70-120 COOPERSVILLE	2,897,661	0	33,143	4,845,675	0	7,776,479	237,100	8,013,579
70-010 GRAND HAVEN	438,430	5,303,423	14,588,644	12,910,600	0	33,241,097	8,971,800	42,212,897
OTTAWA TOTALS	3,336,091	5,303,423	14,621,787	17,756,275	0	41,017,576	9,208,900	50,226,476
NEWAYGO COUNTY								
62-040 FREMONT	1,501,269	131,678	0	976,444	0	2,609,391	346,537	2,955,928
62-050 GRANT	5,705,962	434,838	782,523	13,488,931	0	20,412,254	1,308,200	21,720,454
NEWAYGO TOTALS	7,207,231	566,516	782,523	14,465,375	0	23,021,645	1,654,737	24,676,382
KENT COUNTY								
41-150 KENT CITY	7,591,901	475,702	176,529	11,166,125	0	19,410,257	1,263,036	20,673,293
KENT TOTALS	7,591,901	475,702	176,529	11,166,125	0	19,410,257	1,263,036	20,673,293
GRAND TOTAL	54,956,908	395,889,809	178,619,153	1,993,454,457	346,764	2,623,267,091	346,119,986	2,969,387,077

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
TAXATION OF OTHERWISE EXEMPT PROPERTY (PA189)**

SCHOOL DISTRICT	PARCEL NUMBER	PROPERTY OWNER	1999 ASSESSED	1999 TAXABLE	2000 ASSESSED	2000 TAXABLE
CITY OF MUSKEGON						
61010	61-970-000-0001-00	ENCINITAX EAST INC	58,900	55,718	58,900	56,776
61010	61-970-000-0002-00	BYWERK BRUCE	30,900	29,216	30,900	29,771
61010	C/W 24-605-000-0001-00	SBC INC 1ST OF AMERICA	895,500	847,579	0	0
61010	C/W 24-605-000-0001-00	SBC INC 1ST OF AMERICA	369,200	349,445	0	0
61010	61-970-000-0014-00	GREYHOUND BUS LINES	86,000	81,387	86,000	82,933
61010	61-970-000-0015-00	SHORELINE ENT	140,900	133,350	140,900	135,883
61010	61-970-000-0016-00	APPLEVIEW WOMEN'S	132,400	125,315	132,400	127,695
61010	61-970-000-0017-00	SUGICAL SPECIALISTS	210,300	199,086	210,300	202,868
		UNIT TOTAL PA 189	1,924,100	1,821,096	659,400	635,926
CITY OF NORTON SHORES						
61060	61-970-000-0001-00	SPX CORPORATION	47,700	47,700	45,800	45,800
61060	61-970-000-0002-00	WEST MICH FLYING CLUB	15,800	15,800	15,800	15,800
		UNIT TOTAL PA 189	63,500	63,500	61,600	61,600
		GRAND TOTAL PA 189	1,987,600	1,884,596	721,000	697,526

**MUSKEGON COUNTY EQUALIZATION DEPARTMENT
ANNUAL NEW CONSTRUCTION/ASSESSMENT ROLL ADDITION REPORT**

Year	\$ True Cash Value (T.C.V.) of New Construction/Additions By Class										T.C.V. of County		% New
	Agricultural T.C.V. New	Commercial T.C.V. New	Industrial T.C.V. New	Residential T.C.V. New	Total Real T.C.V. New	Personal Property (Total) T.C.V. New	Total County T.C.V. New	Total County T.C.V.					
1995	807,975	29,162,966	2,778,130	85,559,942	118,309,013	35,251,285	153,560,298	4,561,265,858			3.37%		
1996	727,100	30,456,130	14,113,145	89,355,554	134,651,929	44,079,041	178,730,970	4,994,121,628			3.58%		
1997	472,500	25,773,580	14,047,379	100,736,464	141,029,923	42,968,515	183,998,438	5,387,167,240			3.42%		
1998	2,171,606	22,621,500	15,955,466	102,850,504	143,599,076	72,627,318	216,226,394	5,733,538,120			3.77%		
1999	3,386,400	27,558,076	18,728,074	128,191,080	177,863,630	118,199,272	296,062,902	5,616,574,908			5.27%		
2000	1,766,242	44,443,426	10,461,282	137,791,482	194,462,432	100,721,768	295,184,200	692,518,888			42.62%		
2001											-		
2002											-		
2003											-		
2004											-		
2005											-		
2006											-		
2007											-		
2008											-		
2009											-		
2010											-		

Note: New value does not reflect value of new construction subject to any Tax Abatement.

MUSKEGON COUNTY EQUALIZATION DEPARTMENT
TOP TEN 2000 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	\$58,465,249	\$58,824,375	\$57,975,561	\$57,975,561	\$0	\$0	\$116,440,810	\$116,799,936	3.36%
Seppi Paper Products	Paper Products	\$29,617,967	\$29,646,500	\$0	\$0	\$24,476,818	\$24,544,600	\$54,094,785	\$54,191,100	1.56%
Howmet Corp	Aerospace	\$5,682,120	\$6,018,200	\$21,678,900	\$21,678,900	\$13,708,122	\$13,719,500	\$41,069,142	\$41,416,600	1.19%
Sun Chemical Co	Pigments	\$2,982,665	\$3,090,300	\$3,337,700	\$3,337,700	\$18,082,700	\$18,082,700	\$24,403,065	\$24,510,700	0.71%
Michcon	Natural Gas	\$1,381,837	\$1,456,300	\$26,752,400	\$26,752,400	\$0	\$0	\$28,134,237	\$28,208,700	0.81%
Sealed Power c/o Dana	Automotive Parts	\$6,470,160	\$6,658,800	\$6,797,100	\$6,797,100	\$8,902,288	\$7,673,700	\$22,169,548	\$21,129,600	0.61%
General Dynamics Inc	Military	\$3,494,945	\$3,920,100	\$2,959,224	\$3,000,000	\$4,968,494	\$5,090,300	\$11,422,663	\$12,010,400	0.35%
Horizon Outlet Centers LTD	Property Management	\$14,058,164	\$14,226,600	\$0	\$0	\$0	\$0	\$14,058,164	\$14,226,600	0.41%
Lorin Industries	Coil Anodizing	\$906,060	\$1,024,300	\$4,316,400	\$4,316,400	\$6,746,440	\$6,773,510	\$11,969,900	\$12,114,210	0.35%
Lomac Inc	Chemical Production	\$974,205	\$977,000	\$5,603,500	\$5,603,500	\$6,767,500	\$6,767,500	\$13,345,205	\$13,348,000	0.38%
TOTALS :		\$124,033,372	\$125,842,475	\$129,420,785	\$129,461,561	\$83,652,362	\$82,651,810	\$337,106,519	\$337,955,846	9.72%

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.
THF Fruitport Dev LP	Real Estate	\$11,391,004	\$11,746,700	\$0	\$0	\$0	\$0	\$11,391,004	\$11,746,700	0.34%
Meijer Inc	Retail	\$6,798,487	\$8,650,200	\$2,869,500	\$2,869,500	\$0	\$0	\$9,667,987	\$11,519,700	0.33%
Knoll Group	Office Furniture	\$1,926,024	\$1,973,200	\$3,111,000	\$3,111,000	\$5,749,255	\$5,864,500	\$10,786,279	\$10,948,700	0.32%
Brunswick Corp	Bowling Accessories	\$2,647,096	\$2,731,200	\$6,105,200	\$6,105,200	\$0	\$0	\$8,752,296	\$8,836,400	0.25%
Briggs & Stratton	Small Engines	\$0	\$0	\$931,800	\$931,800	\$5,328,300	\$5,328,300	\$6,260,100	\$6,260,100	0.18%
Kaydon Corp	Bearings	\$2,324,409	\$2,422,900	\$2,746,000	\$2,746,000	\$0	\$0	\$5,070,409	\$5,168,900	0.15%
TOTALS :		\$25,087,020	\$27,524,200	\$15,763,500	\$15,763,500	\$11,077,555	\$11,192,800	\$51,928,075	\$54,480,500	1.57%

2000 COUNTY S.E.V	\$3,475,535,083
2000 COUNTY TAXABLE	\$2,969,387,077

Muskegon County Equalization Department Proposed 2001 Organizational Chart

