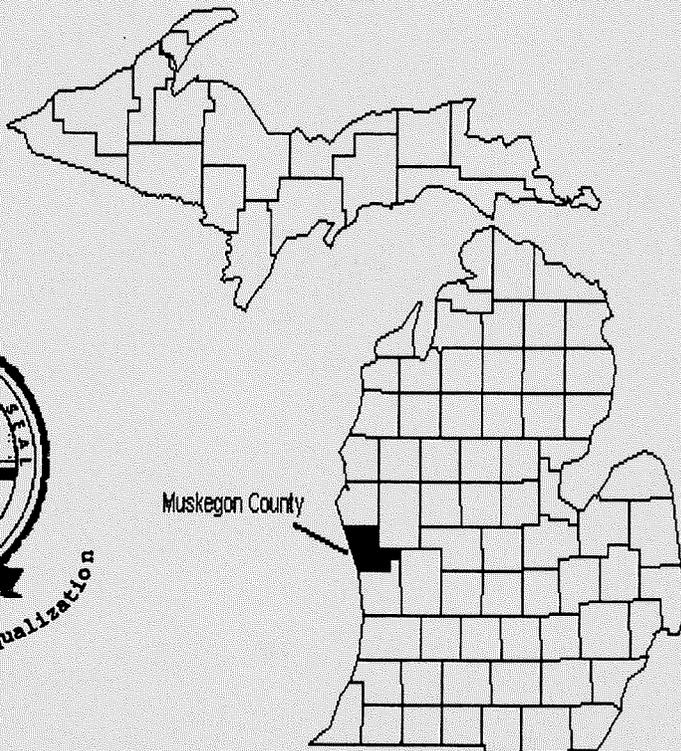


# MUSKEGON

County *catch the wave!*



## 2001 EQUALIZATION REPORT

Prepared for: Muskegon County Board of Commissioners

Prepared by: Muskegon County Equalization Department

Clifford A Turner, Director

Larry Millard, Deputy Director

Dennis W Burns, Supervisor

Date adopted: April 17, 2001

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# *Muskegon County*



# MUSKEGON COUNTY

M I C H I G A N

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## EQUALIZATION DEPARTMENT

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Muskegon County, Michigan

April 17, 2001

Honorable Commissioners:

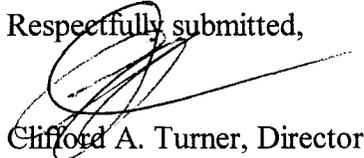
The Muskegon County Equalization Department has prepared this report as authorized by the County Board of Commissioners. The report contains a narrative summary of the 2001 equalization process and a retrospective analysis of significant 2000 events effecting valuations. Additionally, the valuations 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 fourth 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. The only significant change in the property tax system this year is the deferment of uncapping agricultural property whose ownership has transferred and the use remains as farming. 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 2001, that average margin is 17%.

Respectfully submitted,



Clifford A. Turner, Director

## 2001 Muskegon County Equalization Report

### ACKNOWLEDGMENTS

In facilitating the completion of a project of this nature and magnitude, the support of a number of organizations and individuals was absolutely necessary. We are grateful to all that participated. With the burden of a 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 basis known as taxable value, until a parcel is sold. The taxable value concept is described later in this section.

## 2001 Muskegon County Equalization Report

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 (3.2% for 2001 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*

## 2001 Muskegon County Equalization Report

*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*

## 2001 Muskegon County Equalization Report

*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*

## 2001 Muskegon County Equalization Report

*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 commission, after the hearing, decides that the valuations of the county were improperly equalized, it shall proceed to make deductions from, or additions, the valuations of the respective townships, cities, or school districts as may be considered proper, and in so doing the tribunal shall have the same powers as the county board of commissioners had in the first instance. The deductions or additions shall decrease or increase the state equalized valuation of the local unit affected."*

### **Significant Influences effecting the 2000 Valuation and 2001 Equalization Process**

Local, state, and national economies continued to be strong and invigorated during the year 2000. 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 2000 has surpassed the amount of development that occurred in 1999. Likewise, general price levels of real estate continue to rise and the Consumers Price Index rose significantly from 1.9% in 2000 to 3.2% for 2001.

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

<b>TAX YEAR</b>	<b>FACTOR</b>
<b>1995</b>	1.000
<b>1996</b>	1.028
<b>1997</b>	1.028
<b>1998</b>	1.027
<b>1999</b>	1.016
<b>2000</b>	1.019
<b>2001</b>	1.032

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.

Extraordinary effects included:

- a 12% average increase in new construction and additions for the entire County
- a 17% increase in equalized value in Fruitport Township generated by a 46% increase in the commercial class
- a 13% increase in equalized value in the City of Muskegon generated by a complete valuation audit propelled it to the largest tax base in the County

## 2001 Muskegon County Equalization Report

- a 78% increase in business investment led by the construction of several major communication towers

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. The following table presents the true cash value of all new construction and additions for Muskegon County.

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

<b>CALENDAR YEAR</b>	<b>ANNUAL TOTAL</b>	<b>PERCENT CHANGE</b>
<b>1991</b>	70,936,366	36%
<b>1992</b>	65,510,124	-8%
<b>1993</b>	70,402,942	7%
<b>1994</b>	118,309,013	68%
<b>1995</b>	134,651,929	14%
<b>1996</b>	141,029,923	5%
<b>1997</b>	143,599,076	2%
<b>1998</b>	177,863,630	24%
<b>1999</b>	194,462,432	9%
<b>2000</b>	218,512,770	12%

- Real property only.

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 moderated in price-level. The West Michigan Shoreline Association of Realtors figures shows that the average sales price of a home in the county for 2000 was \$93,000, down from \$95,917 in 1999. In 2000, there were 1,329 homes sold, but in 1999 there were 1,871 sold. These are decreases of 3% and 29% respectively. The number of homes listed by association members decreased.

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

**2001 Muskegon County Equalization Report**

**Table 'C'**  
**Muskegon County - Real Estate Activity Statistics**

<u>Calendar Year</u>	<u>Number of Home Listings</u>	<u>Number of Homes Sold</u>	<u>Average Sale Price of Homes</u>	<u>New Home Construction</u>
	<u>Volume</u>	<u>Volume</u>	<u>Price</u>	<u>Quantity</u>
2000	2,764	1,329	\$92,990	889
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

Source: Michigan Association of Home Builders and West Michigan Shoreline Association of Realtors

The pace of real estate activities has stabilized according to statistics supplied by the Muskegon County Register of Deeds and Muskegon County Treasurer. For example, the number of real estate transfer documents has decreased from 9,392 in 1999 to 8,945 for fiscal 2000. In contrast, parcel identifications for tax certifications have increased from 4,963 in 1999 to 5,102 for fiscal 2000. There were 22 new developments in 2000, compared to 13 in 1999, 15 in 1998, 14 in 1996, and 12 in 1995. The following table lists each project individually.

**2001 Muskegon County Equalization Report**

**Table 'D'**  
**Muskegon County – New Plats and Condominiums for 2001 Assessment Rolls**

<b>Development Name</b>	<b>Jurisdiction</b>	<b>Lots or Units</b>
ASPEN ESTATES	Township of Fruitport	35
BEAR CREEK PRESERVE CONDOMINIUMS	City of North Muskegon	26
BROOKFIELD PARK CONDOMINIUMS	City of Norton Shores	44
CUYAHOGA CONDOMINIUMS	Township of Dalton	30
DRIFTWOOD BEACH CONDOMINIUMS	Township of Fruitland	9
EQUESTRIAN ESTATES CONDOMINIUMS	Township of Moorland	33
EVERGREEN CONDOMINIUMS	City of Norton Shores	26
HARBOUR TOWNE CONDOMINIUMS THIRD AMMENDMENT	City of Muskegon	Revisions
HORTON WOODS	Township of Laketon	21
LE ROUX SUB AMENDED PLAT OF LOTS 49, 60, 61	City of Roosevelt Park	3
MARQUETTE TRAILS	Township of Muskegon	28
MUSKEGON COUNTY AIRPORT BUSINESS PARK #2 CONDOMINIUM	City of Norton Shores	10
NORTHSHORE CONDOMINIUMS OF N. MUSKEGON	Township of Laketon	32
RIDGEWOOD CONDOMINIUMS	Township of Casnovia	14
SCENIC ESTATES CONDOMINIUMS	Township of Laketon	14
SCENIC OAK CONDOMINIUMS	Township of Muskegon	10
SHER MAC	Township of Muskegon	15
SUNVIEW ESTATES #2	Township of Fruitport	19
TERRAVITA WOODS	Township of Fruitland	34
WESTSHORE ESTATES CONDOMINIUMS	Township of Dalton	11
WHITETAIL LANE ESTATES CONDOMINIUMS	Township of Dalton	14
WILDWOOD CREEK CONDOMINIUMS	City of Muskegon	12
<b>Total Number of Developments and Lots for Year 2000</b>	<b>22 Developments</b>	<b>440</b>

The following table presents the true cash value of all new construction and additions for Muskegon County by local unit of government, as well as the true cash value of new construction and additions for residential property only.

**2001 Muskegon County Equalization Report**

**Table 'E'**

**Muskegon County – New Construction Activity Statistics – Calendar Year 2000**

<b>Local Unit</b>	<b>New and Additions</b>	<b>New and Additions</b>	<b>New Homes</b>
	<b>All Classes</b>	<b>Residential Only</b>	
Blue Lake Township	5,722,800	5,694,500	44
Casnovia Township	2,499,670	2,201,070	15
Cedar Creek Township	4,306,798	4,171,114	30
Dalton Township	13,224,698	12,549,698	84
Egelston Township	8,026,200	7,215,200	61
Fruitland Township	9,818,400	9,301,400	36
Fruitport Township	29,067,182	15,380,982	82
Holton Township	2,754,700	2,429,700	15
Laketon Township	8,798,224	8,597,224	50
Montague Township	1,937,600	1,815,800	11
Moorland Township	3,586,400	1,984,200	24
Muskegon Township	19,956,558	10,108,000	104
Ravenna Township	2,674,224	2,139,624	17
Sullivan Township	2,281,200	2,259,000	12
White River Township	5,195,400	3,452,000	11
Whitehall Township	3,010,200	2,751,600	15
City of Montague	8,363,400	1,756,400	12
City of Muskegon	23,555,916	13,418,816	70
City of Muskegon Heights	3,205,400	1,999,600	13
City of North Muskegon	5,116,200	4,099,600	15
City of Norton Shores	44,664,800	25,474,800	160
City of Roosevelt Park	8,495,600	558,200	3
City of Whitehall	2,251,200	778,000	5
<b>TOTALS</b>	<b>218,512,770</b>	<b>140,136,528</b>	<b>889</b>

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

**Table 'F'**

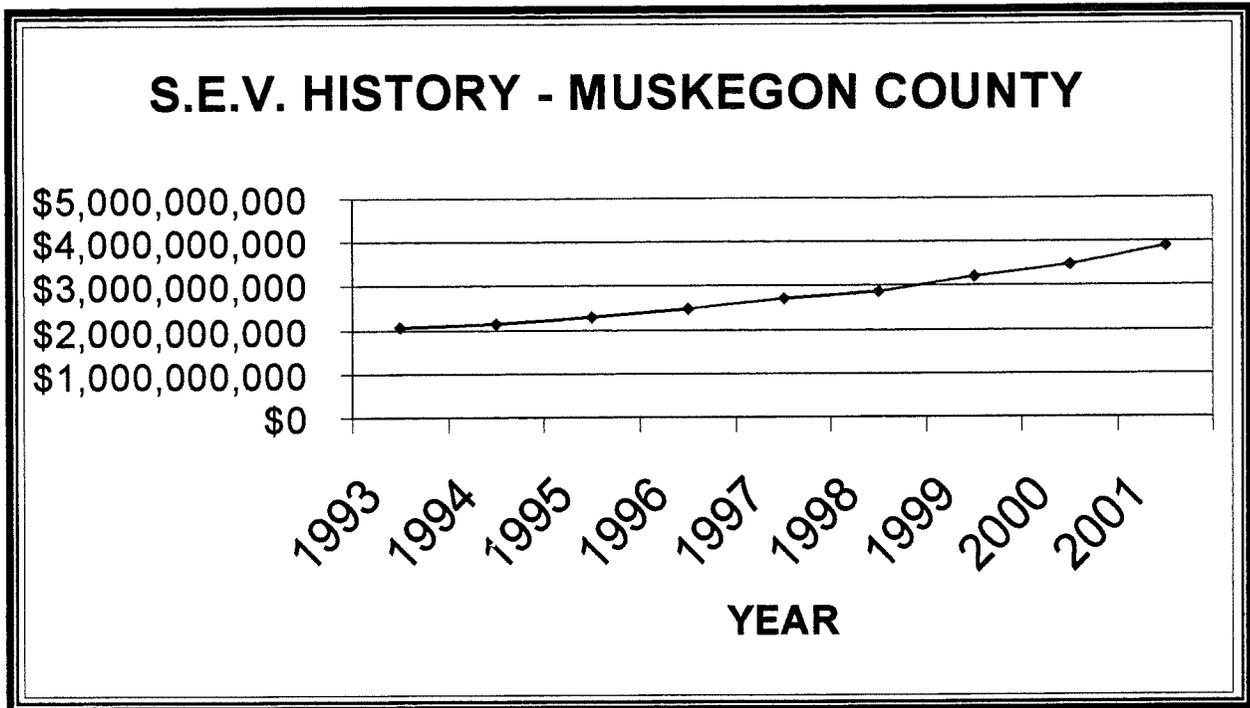
**Muskegon County – New Business Investment Statistics**

<b>Calendar Year</b>	<b>\$ True Cash Value</b>	<b>% Change</b>
1999	100,721,768	Base
2000	179,128,600	78%

Figure 1 illustrates the historical growth of state equalized value by year of assessment.

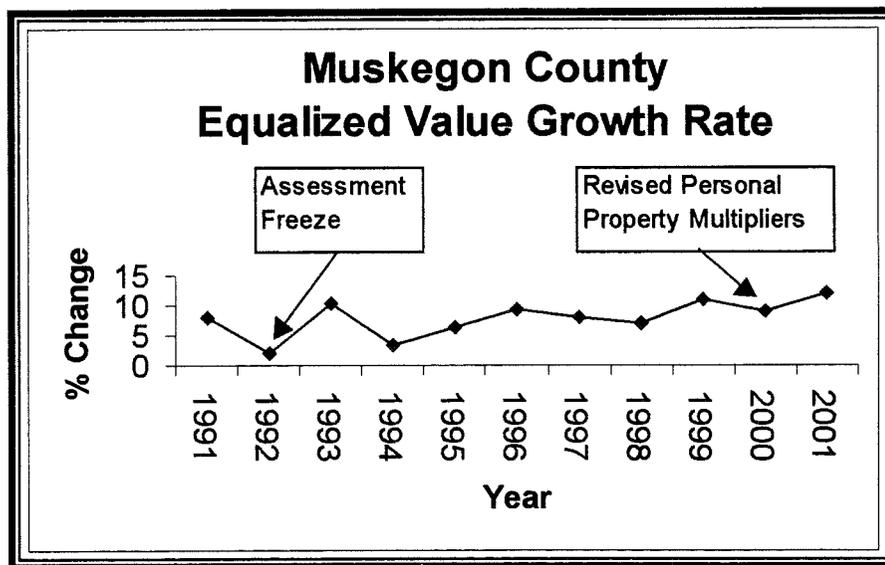
2001 Muskegon County Equalization Report

**Figure 1**



Muskegon County increased in state equalized value by approximately 12% and the taxable value increased approximately 9%, as compared to 9% and 6% respectively for last year. The estimated True Cash Value of all taxable property in the County is more than \$7,793,000. Figure 2 illustrates the growth rate in percentage by year of assessment.

**Figure 2**



## 2001 Muskegon County Equalization Report

According to the Muskegon Chronicle, MORI Research of Minneapolis, Minnesota identified major growth in Muskegon area retailing. Retailing has been traditionally involved locally owned independent establishment; however, many large national chains have constructed facilities in the past few years. Circuit City, ABC Warehouse, and Best Buy are just some of the new national retail businesses. Similarly, dining establishments were one of the most active commercial properties. New places like Bob Evans and Arby's Restaurant in Fruitport Township; Brooklyn Bagels in North Muskegon, Ruby Tuesday in the City of Muskegon, American Prince Fast Food, New York Burrito, and the King's Buffet in the Township of Muskegon; and a new McDonald's, Nino's, Perkins and Chile's in Norton Shores

The two northern tiers of townships had varying growth rates of total state equalized value. Blue Lake increased 15%, Cedar Creek increased 14%, Dalton increased 11%, Fruitland increased 10%, Holton increased 16%, Montague increased 17%, Whitehall increased 17%, and White River increased 14%. The increases are due to primarily price-level changes and new construction predominately in the residential sector. Business development continues along the newly expanded Whitehall-Colby Road corridor in Whitehall Township and includes the continued expansion of the White Lake Centre and the new Ramada Inn, as well as the expansion of the Northstar Cinema and construction of the Whitehall Quick Lube and Car Wash. Also, Todd's Restaurant was demolished. In Montague Township, the new MasterTag Corporate Headquarters was completed.

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.

The eastern range of Townships also had varying growth rates of total state equalized value. Casnovia increased 7%, Moorland increased 10%, Ravenna increased 8%, and Sullivan increased 15%. 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 14%, Fruitport Township increased 17%, Laketon increased 9%, and Muskegon increased 8%.

Fruitport Township's growth in commercial continues along the Airline Road corridor, as well as the Westshore Plaza with the new Arby's Restaurant and a General Nutrition Center outlet. The continued construction of the 700,000 square foot Lakes Mall on the Harvey Street corridor 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

## *2001 Muskegon County Equalization Report*

Dalton Townships including the major addition to Craig's Hardware and the new Heart-N-Hand retail store. Also, the Quarter-Apple Mall has doubled in size.

In regards to industrial activity, the John Wierengo Industrial Park has attracted new businesses like Muskegon Truck & Equipment and Scherdel Sales & Technology. In Egelston Township, there was some decrease due to Lomac Chemical eliminating some production capacity due to structural damage.

In contrast, the dismantling and demolition of the Zephyr Oil Refinery in Muskegon Township continues.

In the City of Muskegon, a valuation audit was a major factor in the growth rate of 13%. Activity in the Marquette Neighborhood included several new homes as well new custom homes in Bluffton Bay and continued growth in Harbour Towne. Also, the new Wildwood Creek Condominium project was started.

Industrial activity included the completion of 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. However, a 6-year tax abatement was issued for the refurbishment of two generating units. Allied Ring (formerly Sealed Power) commenced a \$1,609,000 expansion that included tax abatement at its Harvey Street facility, Camcar Plastics at 1204 W. Western commenced operations, WWWebspinners and TQ Machining now operate at 450 W. Hackley. In contrast, the former Shaw-Walker facility is virtually vacant.

On the commercial side, a \$1.5 million renovation was completed at the West Village Shopping Center, as well as the partial construction of the Shoreline Inn. Aeroquip Express Hose Center commenced business near the Sherman Centre. The Muskegon Country Club completed. The Trinity Village Housing Community was completed. Conversion of the former Norge Warehouse on Lakeshore Drive into a boating center commenced and the \$3,000,000 expansion of the Muskegon County Club were completed. Duff Plumbing constructed a new facility in the Lakeside area. In contrast, there were more vacancies in the Muskegon Mall with Ganto's and Occidental Café ceasing business. Similarly, MC Sporting Goods has announced their scheduled departure. Also, the Harbor Pointe Entertainment Center (formerly the Waterfront Centre) project has failed.

Additionally, Lakeshore Trail purchases continue with the purchase of the former Shaw Walker parking lot, the acquisition of property by the City for the new Seaway Industrial Park, and the second phase of Shoreline Drive have exempted significant assessed value.

The City of Muskegon Heights grew 5% 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. Chrystal-Anderson Realtors renovated the former Bill Knapps Restaurant into professional offices. Vera's Lingerie and the La Unica Grocery Store opened in the downtown business district. Piece of Cake specialty food decorating and Exit Realty opened on Glade Street and the new MATS transit center is being constructed on the site of the former R & S Warehouse that was destroyed by fire.

## 2001 Muskegon County Equalization Report

For Norton Shores, there was a 13% increase in total state equalized value. Windflower Bay continues to develop as expected. 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 that included an additional 20,000 square foot building. The A+ Storage operation was constructed on Sherman Boulevard and the renovation of the Hills Department Store into Irwin's Furniture was completed. Also, there was a \$1,200,000 renovation of the Cinema Carousel.

Continued activity near the Lakes Mall included a new Best Buy and the Lakeshore Market Place continues to attract new tenants such as Sundial Specialty Sunglasses and Watch Source. Also, the second phase of the Airport Business Park was completed.

Industrial development continues along the US-31 corridor and in the second phase of the Norton Industrial Center, which includes such new businesses as Campbell Grinder, Eagle Machine Tool Corporation, N.F. Cast Alloys, and Progressive Metal Products.

The City of Montague grew 13%. The increase is due to price-level changes and new construction in all classes of property. The Northland Casting foundry was demolished to accommodate the new Montague Foods store that is currently under construction. Hayes Lemmerz Montague commenced a \$38,000,000 aluminum foundry in the industrial park.

The City of North Muskegon grew 13%. The increase is due to price-level changes and new construction in the residential class of property. Commercial activity included the new Touched by the Light art gallery on Holton Road.

The City of Roosevelt Park grew 12%. The increase is due to price-level changes and new construction in the residential class of property, as well as continued development at the Muskegon Crossing Shopping Center, that included Home Depot, Topo's Italian Tavern/Restaurant, and Gordon Foods this year. The Park Row Mall was sold and there has been significant improvement in occupancy levels.

Also, the City of Whitehall grew 8%. This increase is due to price-level changes and new construction in the residential and industrial classes of property. The new X-Ray Industries were a factor in growth. Commercial influences include the new White Lake Professional center overlooking White Lake. In contrast, Whitehall Leather has ceased operations.

In contrast, the impact of the new personal property multipliers has receded. The new multipliers were released with a mandate for usage by the STC for the year 2000. Overall, the new multipliers resulted in an initial decrease in personal property values. Most assessment administration officials agreed with the validity of the results.

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.

**2001 Muskegon County Equalization Report**

**Table 'G'**  
**Utility Personal Property Tax Base – Year 2001**

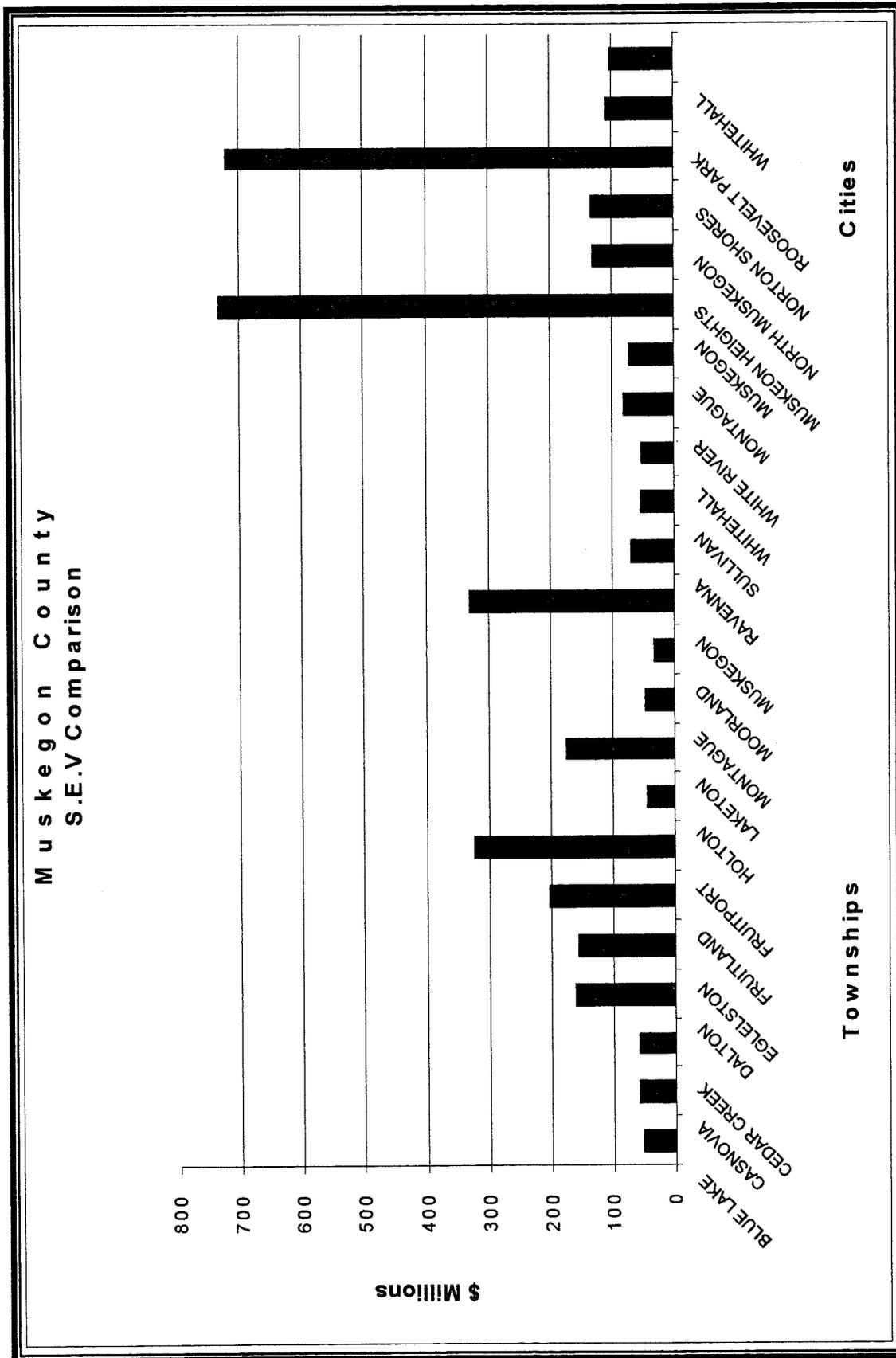
2001 Calculated Assessed Value	Tentative 2001 Assessed	Preserved Tax Base	% Change
\$92,554,000	\$71,192,200	\$21,361,800	23%

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 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 reduced. If the STC does not prevail, local jurisdictions would not be able to restore the taxable value, only the assessed value. 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 effect of numerous Tax Increment Financing Authorities (T.I.F.A.) and several Brownfield Redevelopment Authorities, 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 2001 State Equalized Value of each township and city.

Figure 3



**2001 Muskegon County Equalization Report**

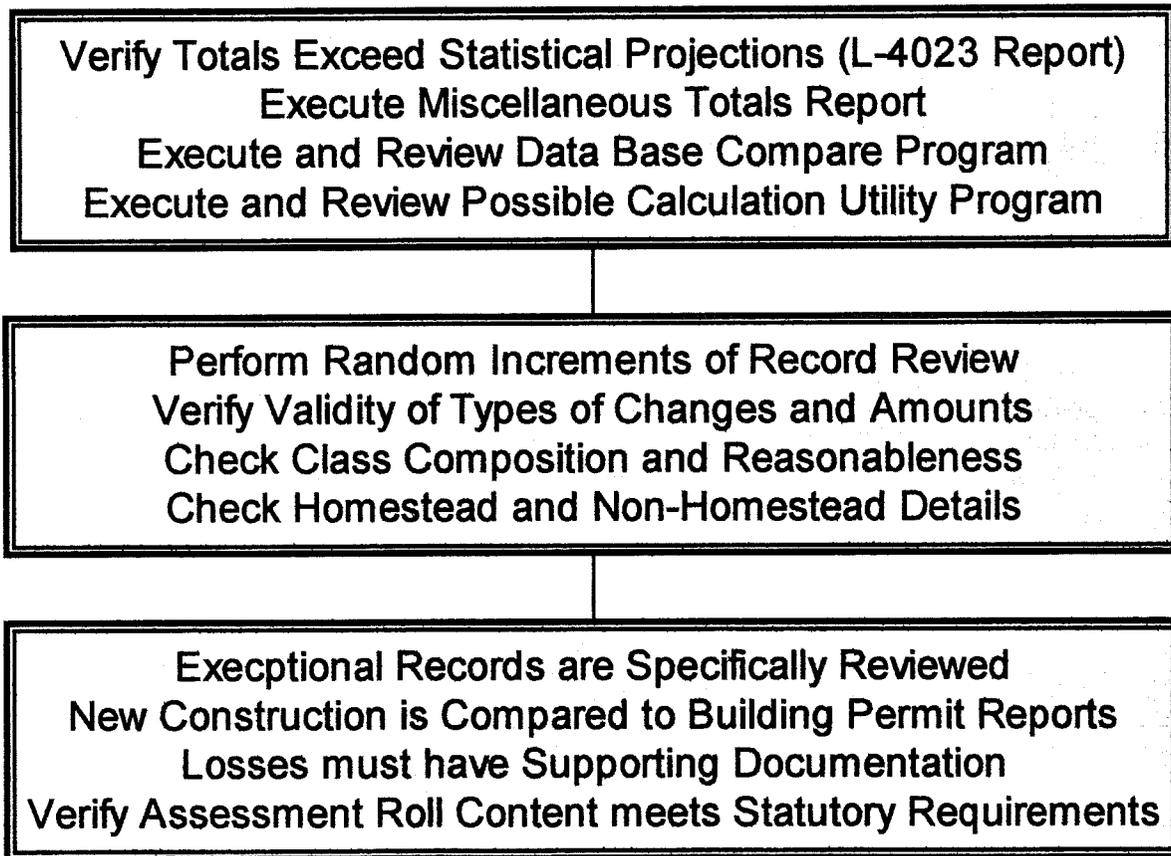
**Auditing and Compliance of Assessment Rolls**

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**



**2001 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 H  
ASSESSING OFFICERS COUNTY OF MUSKEGON AS OF APRIL 17, 2001**

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

**2001 Muskegon County Equalization Report**

**Table I  
MUSKEGON COUNTY EQUALIZATION DEPARTMENT STAFF**

<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>	<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>
Clifford Turner, Director	IV	Penny Good, Appraiser	II
Larry Millard, Deputy Director	IV	Heather Singleton, Appraiser	II
Dennis Burns, Supervisor	III	Thomas Van Bruggen, Geographic Technician	I
Susan Bowen, Senior Appraiser	III	Michelle Heffner, Appraisal Technician	II
Maria Hartness, Senior Appraiser	III	Erin DeWolfe, Appraisal Technician	II
Jerry Groeneveld, Senior Appraiser	III	Teresa Stone, 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	III	Deb Balcom, Clerk II	
Dan Vanderkooi, Senior Appraiser	III	Rebecca Langlois, Clerk II	

# *Appendix*

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES**

TOWNSHIPS	2000 EQUALIZED VALUE			2001 EQUALIZED VALUE			% CHANGE
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL	
Blue Lake	\$43,979,422	\$1,304,389	\$45,283,811	\$50,457,574	\$1,515,800	\$51,973,374	14.77%
Casnovia	\$50,511,200	\$2,588,500	\$53,099,700	\$54,037,545	\$2,600,700	\$56,638,245	6.66%
Cedar Creek	\$49,234,808	\$1,570,400	\$50,805,208	\$55,942,260	\$2,065,060	\$58,007,320	14.18%
Dalton	\$136,727,300	\$6,919,400	\$143,646,700	\$151,436,800	\$8,690,200	\$160,127,000	11.47%
Egelston	\$120,783,200	\$15,911,300	\$136,694,500	\$135,222,800	\$20,068,100	\$155,290,900	13.60%
Fruitland	\$177,060,100	\$6,666,300	\$183,726,400	\$195,803,900	\$6,799,000	\$202,602,900	10.27%
Fruitport	\$261,977,500	\$14,580,800	\$276,558,300	\$307,129,740	\$16,481,200	\$323,610,940	17.01%
Holton	\$35,275,009	\$1,963,255	\$37,238,264	\$40,840,385	\$2,297,700	\$43,138,085	15.84%
Laketon	\$157,736,500	\$3,327,000	\$161,063,500	\$172,025,400	\$3,551,200	\$175,576,600	9.01%
Montague	\$37,006,200	\$3,406,300	\$40,412,500	\$43,564,200	\$3,847,500	\$47,411,700	17.32%
Moorland	\$27,948,200	\$1,762,200	\$29,710,400	\$30,953,700	\$1,867,800	\$32,821,500	10.47%
Muskegon	\$279,702,500	\$24,592,600	\$304,295,100	\$301,539,800	\$27,667,500	\$329,207,300	8.19%
Ravenna	\$58,382,300	\$4,864,100	\$63,246,400	\$63,392,100	\$5,218,500	\$68,610,600	8.48%
Sullivan	\$44,966,100	\$1,786,400	\$46,752,500	\$52,077,200	\$1,855,600	\$53,932,800	15.36%
Whitehall	\$39,418,100	\$3,882,100	\$43,300,200	\$46,395,020	\$4,052,700	\$50,447,720	16.51%
White River	\$70,821,100	\$1,362,500	\$72,183,600	\$80,726,900	\$1,455,700	\$82,182,600	13.85%
<b>TOWNSHIP TOTALS</b>	<b>\$1,591,529,539</b>	<b>\$96,487,544</b>	<b>\$1,688,017,083</b>	<b>\$1,781,545,324</b>	<b>\$110,034,260</b>	<b>\$1,891,579,584</b>	<b>12.06%</b>
<b>CITIES</b>							
Montague	\$57,094,900	\$7,723,100	\$64,818,000	\$63,515,000	\$9,599,000	\$73,114,000	12.80%
Muskegon	\$521,916,900	\$125,766,500	\$647,683,400	\$583,046,900	\$150,081,900	\$733,128,800	13.19%
Muskegon Heights	\$100,903,400	\$23,705,700	\$124,609,100	\$107,183,300	\$24,124,600	\$131,307,900	5.38%
North Muskegon	\$113,950,500	\$4,466,500	\$118,417,000	\$128,577,500	\$4,930,600	\$133,508,100	12.74%
Norton Shores	\$591,584,100	\$48,521,300	\$640,105,400	\$664,273,800	\$58,427,100	\$722,700,900	12.90%
Roosevelt Park	\$87,614,500	\$8,580,500	\$96,195,000	\$97,428,600	\$10,742,200	\$108,170,800	12.45%
Whitehall	\$64,681,800	\$31,008,300	\$95,690,100	\$70,931,600	\$32,068,400	\$103,000,000	7.64%
<b>CITY TOTALS</b>	<b>\$1,537,746,100</b>	<b>\$249,771,900</b>	<b>\$1,787,518,000</b>	<b>\$1,714,956,700</b>	<b>\$289,973,800</b>	<b>\$2,004,930,500</b>	<b>12.16%</b>
<b>COUNTY TOTAL</b>	<b>\$3,129,275,639</b>	<b>\$346,259,444</b>	<b>\$3,475,535,083</b>	<b>\$3,496,502,024</b>	<b>\$400,008,060</b>	<b>\$3,896,510,084</b>	<b>12.11%</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

TOWNSHIPS	2000 TAXABLE VALUE			2001 TAXABLE VALUE			% CHANGE
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL	
Blue Lake	\$38,395,958	\$1,304,389	\$39,700,347	\$42,775,767	\$1,515,800	\$44,291,567	11.56%
Casnovia	\$40,916,761	\$2,588,036	\$43,504,797	\$44,098,123	\$2,600,457	\$46,698,580	7.34%
Cedar Creek	\$40,269,335	\$1,570,400	\$41,839,735	\$44,279,247	\$2,065,060	\$46,344,307	10.77%
Dalton	\$115,440,994	\$6,919,400	\$122,360,394	\$126,886,777	\$8,690,200	\$135,576,977	10.80%
Egelston	\$96,572,867	\$15,897,733	\$112,470,600	\$104,841,440	\$20,065,780	\$124,907,220	11.06%
Fruitland	\$140,374,870	\$6,666,300	\$147,041,170	\$151,677,835	\$6,799,000	\$158,476,835	7.78%
Fruitport	\$217,713,351	\$14,580,800	\$232,294,151	\$249,880,939	\$16,481,200	\$266,362,139	14.67%
Holton	\$29,903,128	\$1,963,255	\$31,866,383	\$32,484,750	\$2,297,700	\$34,782,450	9.15%
Laketon	\$134,787,565	\$3,327,000	\$138,114,565	\$144,717,504	\$3,551,200	\$148,268,704	7.35%
Montague	\$29,112,696	\$3,406,300	\$32,518,996	\$31,569,861	\$3,847,500	\$35,417,361	8.91%
Moorland	\$21,490,657	\$1,762,200	\$23,252,857	\$24,394,077	\$1,867,800	\$26,261,877	12.94%
Muskegon	\$213,785,739	\$24,536,572	\$238,322,311	\$232,742,124	\$27,623,825	\$260,365,949	9.25%
Ravenna	\$47,462,764	\$4,864,100	\$52,326,864	\$50,450,568	\$5,218,500	\$55,669,068	6.39%
Sullivan	\$37,703,339	\$1,786,400	\$39,489,739	\$40,440,362	\$1,855,600	\$42,295,962	7.11%
Whitehall	\$33,468,632	\$3,882,100	\$37,350,732	\$37,711,846	\$4,052,700	\$41,764,546	11.82%
White River	\$47,838,562	\$1,293,101	\$49,131,663	\$51,391,393	\$1,356,242	\$52,747,635	7.36%
<b>TOWNSHIP TOTALS</b>	<b>\$1,285,237,218</b>	<b>\$96,348,086</b>	<b>\$1,381,585,304</b>	<b>\$1,410,342,613</b>	<b>\$109,888,564</b>	<b>\$1,520,231,177</b>	<b>10.04%</b>
<b>CITIES</b>							
Montague	\$45,953,400	\$7,723,100	\$53,676,500	\$51,573,576	\$9,599,000	\$61,172,576	13.97%
Muskegon	\$456,399,498	\$125,766,500	\$582,165,998	\$481,598,752	\$150,081,900	\$631,680,652	8.51%
Muskegon Heights	\$86,088,314	\$23,705,700	\$109,794,014	\$90,067,094	\$24,124,600	\$114,191,694	4.01%
North Muskegon	\$98,286,502	\$4,466,500	\$102,753,002	\$105,112,733	\$4,930,600	\$110,043,333	7.10%
Norton Shores	\$517,112,543	\$48,521,300	\$565,633,843	\$560,042,385	\$58,427,100	\$618,469,485	9.34%
Roosevelt Park	\$77,612,531	\$8,580,500	\$86,193,031	\$85,373,484	\$10,742,200	\$96,115,684	11.51%
Whitehall	\$56,577,085	\$31,008,300	\$87,585,385	\$60,278,017	\$32,068,400	\$92,346,417	5.44%
<b>CITY TOTALS</b>	<b>\$1,338,029,873</b>	<b>\$249,771,900</b>	<b>\$1,587,801,773</b>	<b>\$1,434,046,041</b>	<b>\$289,973,800</b>	<b>\$1,724,019,841</b>	<b>8.58%</b>
<b>COUNTY TOTAL</b>	<b>\$2,623,267,091</b>	<b>\$346,119,986</b>	<b>\$2,969,387,077</b>	<b>\$2,844,388,654</b>	<b>\$399,862,364</b>	<b>\$3,244,251,018</b>	<b>9.26%</b>

## MUSKEGON COUNTY HISTORICAL EQUALIZED VALUE

<u>Year</u>	<u>Equalized Value Totals</u>	<u>Percent of Change</u>
1981	\$1,193,056,925	Base Year
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		
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%
2001	\$3,896,510,084	12.11%

<b>Increases over the Past</b>	<b>Total Increase</b>	<b>Average Yearly Increase</b>
<b>20 YEARS</b>	<b>227%</b>	<b>11.33%</b>
<b>10 YEARS</b>	<b>112%</b>	<b>11.16%</b>
<b>5 YEARS</b>	<b>56%</b>	<b>11.21%</b>

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

## MUSKEGON COUNTY HISTORICAL TAXABLE VALUE

<u>Year</u>	<u>Taxable Value Totals</u>	<u>Percent of Change</u>	
1981	\$1,193,056,925		Base Year
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%	
2001	\$3,244,251,018	9.26%	

<b>Increases over the Past</b>	<b>Total Increase</b>	<b>Average Yearly Increase</b>
<b>20 YEARS</b>	<b>171.93%</b>	<b>8.60%</b>
<b>10 YEARS</b>	<b>76.21%</b>	<b>7.62%</b>
<b>*5 YEARS</b>	<b>36.98%</b>	<b>7.40%</b>

**\* 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>	2000 CEV	PERCENT INCREASE	2001 CEV	2000 Total Parcel Count	PERCENT INCREASE	2001 Total Parcel Count
Blue Lake	\$45,283,811	14.77%	\$51,973,374	1,805	-1.27%	1,782
Casnovia	\$53,099,700	6.66%	\$56,638,245	1,374	2.11%	1,403
Cedar Creek	\$50,805,208	14.18%	\$58,007,320	1,659	2.41%	1,699
Dalton	\$143,646,700	11.47%	\$160,127,000	5,771	2.15%	5,895
Egelston	\$136,694,500	13.60%	\$155,290,900	3,817	1.13%	3,860
Fruitland	\$183,726,400	10.27%	\$202,602,900	3,468	2.22%	3,545
Fruitport	\$276,558,300	17.01%	\$323,610,940	5,801	1.48%	5,887
Holton	\$37,238,264	15.84%	\$43,138,085	1,552	3.74%	1,610
Laketon	\$161,063,500	9.01%	\$175,576,600	3,479	2.39%	3,562
Montague	\$40,412,500	17.32%	\$47,411,700	1,216	0.33%	1,220
Moorland	\$29,710,400	10.47%	\$32,821,500	863	4.63%	903
Muskegon	\$304,295,100	8.19%	\$329,207,300	7,362	3.18%	7,596
Ravenna	\$63,246,400	8.48%	\$68,610,600	1,611	0.00%	1,611
Sullivan	\$46,752,500	15.36%	\$53,932,800	1,247	1.76%	1,269
Whitehall	\$43,300,200	16.51%	\$50,447,720	960	0.73%	967
White River	\$72,183,600	13.85%	\$82,182,600	1,283	-0.16%	1,281
<b><u>CITIES</u></b>						
Montague	\$64,818,000	12.80%	\$73,114,000	1,659	-0.12%	1,657
Muskegon	\$647,683,400	13.19%	\$733,128,800	17,383	-1.45%	17,131
Muskegon Heights	\$124,609,100	5.38%	\$131,307,900	5,977	0.38%	6,000
North Muskegon	\$118,417,000	12.74%	\$133,508,100	1,908	2.57%	1,957
Norton Shores	\$640,105,400	12.90%	\$722,700,900	10,582	3.11%	10,911
Roosevelt Park	\$96,195,000	12.45%	\$108,170,800	1,660	4.46%	1,734
Whitehall	\$95,690,100	7.64%	\$103,000,000	1,562	1.41%	1,584
<b>COUNTY TOTALS</b>	<b>\$3,475,535,083</b>	<b>12.11%</b>	<b>\$3,896,510,084</b>	<b>83,999</b>	<b>1.27%</b>	<b>85,064</b>

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

<b>UNITS</b>	<b>2000 CEV</b>	<b>PERCENT INCREASE</b>	<b>2001 CEV</b>	<b>2000 Total Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>2001 Total Parcel Count</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$15,655,050	5.26%	\$16,524,600	355	-0.28%	354
Cedar Creek	\$2,584,700	15.14%	\$3,045,706	61	-3.39%	59
Dalton	\$0	0.00%	\$40,200	0	0.00%	5
Egelston	\$1,127,100	4.82%	\$1,184,200	13	0.00%	13
Fruitland	\$5,111,700	11.31%	\$5,763,700	55	-5.77%	52
Fruitport	\$4,089,500	8.91%	\$4,489,400	72	-5.88%	68
Holton	\$6,239,814	26.57%	\$8,497,645	176	0.00%	176
Laketon	\$60,000	0.00%	\$60,000	1	0.00%	1
Montague	\$3,892,500	21.35%	\$4,949,100	125	1.57%	127
Moorland	\$5,858,800	14.08%	\$6,818,700	142	0.70%	143
Muskegon	\$440,200	21.98%	\$564,200	15	6.25%	16
Ravenna	\$13,119,700	13.86%	\$15,230,200	315	-0.32%	314
Sullivan	\$2,928,300	20.50%	\$3,683,200	92	-1.10%	91
Whitehall	\$0	0.00%	\$0	0	0.00%	0
White River	\$3,586,500	22.11%	\$4,604,700	131	0.00%	131
<b><u>CITIES</u></b>						
Montague	\$24,900	0.00%	\$24,900	3	0.00%	3
Muskegon	\$110,700	36.23%	\$173,600	20	4.76%	21
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$6,710,800	11.44%	\$7,577,400	18	-20.00%	15
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$57,600	0.00%	\$57,600	3	0.00%	3
<b>COUNTY TOTALS</b>	<b>\$71,597,864</b>	<b>14.04%</b>	<b>\$83,289,051</b>	<b>1,597</b>	<b>-0.31%</b>	<b>1,592</b>

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

<b>UNITS</b>	<b>2000 CEV</b>	<b>PERCENT INCREASE</b>	<b>2001 CEV</b>	<b>2000 Total Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>2001 Total Parcel Count</b>
Blue Lake	\$498,550	14.62%	\$583,900	8	-14.29%	7
Casnovia	\$1,192,700	8.63%	\$1,305,300	25	3.85%	26
Cedar Creek	\$2,805,800	5.43%	\$2,966,950	21	-5.00%	20
Dalton	\$8,672,300	5.10%	\$9,138,800	135	-0.75%	134
Egelston	\$12,348,100	10.33%	\$13,770,400	140	-2.19%	137
Fruitland	\$5,704,300	17.06%	\$6,877,900	33	17.50%	40
Fruitport	\$43,000,900	31.37%	\$62,658,600	306	6.71%	328
Holton	\$1,652,750	13.07%	\$1,901,200	46	2.13%	47
Laketon	\$3,595,900	2.51%	\$3,688,600	37	-2.78%	36
Montague	\$2,395,100	9.27%	\$2,639,700	51	0.00%	51
Moorland	\$909,200	46.76%	\$1,707,800	17	-54.55%	11
Muskegon	\$64,060,800	9.72%	\$70,959,200	343	3.38%	355
Ravenna	\$3,551,300	5.45%	\$3,756,100	70	0.00%	70
Sullivan	\$514,700	8.51%	\$562,600	41	0.00%	41
Whitehall	\$11,238,800	17.91%	\$13,691,300	73	6.41%	78
White River	\$2,080,700	9.08%	\$2,288,600	17	0.00%	17
<b><u>CITIES</u></b>						
Montague	\$5,786,000	12.44%	\$6,607,900	92	-1.10%	91
Muskegon	\$122,567,000	10.43%	\$136,833,700	1,223	0.57%	1,230
Muskegon Heights	\$24,865,600	2.05%	\$25,386,400	412	-0.49%	410
North Muskegon	\$12,946,700	13.21%	\$14,918,100	96	-1.05%	95
Norton Shores	\$86,544,200	21.44%	\$110,164,200	496	5.52%	525
Roosevelt Park	\$28,059,800	17.27%	\$33,919,000	91	1.09%	92
Whitehall	\$14,925,500	14.20%	\$17,396,600	144	0.00%	144
<b>COUNTY TOTAL</b>	<b>\$459,916,700</b>	<b>15.41%</b>	<b>\$543,722,850</b>	<b>3,917</b>	<b>1.71%</b>	<b>3,985</b>

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

<b>UNITS</b>	<b>2000 CEV</b>	<b>PERCENT INCREASE</b>	<b>2001 CEV</b>	<b>2000 Total Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>2001 Total Parcel Count</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$1,197,000	4.67%	\$1,255,700	18	-5.88%	17
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$833,800	19.44%	\$1,035,000	32	-3.23%	31
Egelston	\$7,650,800	10.75%	\$8,572,800	79	-1.28%	78
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$2,753,000	17.75%	\$3,347,300	29	0.00%	29
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$561,000	12.45%	\$640,800	13	0.00%	13
Moorland	\$459,800	11.92%	\$522,000	15	6.25%	16
Muskegon	\$9,654,500	2.82%	\$9,934,400	94	3.09%	97
Ravenna	\$1,171,800	7.11%	\$1,261,500	18	0.00%	18
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$685,900	-132.51%	\$295,000	7	-250.00%	2
White River	\$1,451,100	13.28%	\$1,673,400	7	0.00%	7
<b>CITIES</b>						
Montague	\$2,711,500	53.69%	\$5,855,200	23	0.00%	23
Muskegon	\$106,499,200	3.08%	\$109,888,900	269	-8.03%	249
Muskegon Heights	\$11,168,900	5.89%	\$11,868,300	127	3.05%	131
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$32,129,800	2.78%	\$33,048,900	166	0.00%	166
Roosevelt Park	\$1,864,600	2.35%	\$1,909,400	9	0.00%	9
Whitehall	\$8,767,800	10.76%	\$9,825,300	34	2.86%	35
<b>COUNTY TOTAL</b>	<b>\$189,560,500</b>	<b>5.66%</b>	<b>\$200,933,900</b>	<b>940</b>	<b>-2.06%</b>	<b>921</b>

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

<b>UNITS</b>	<b>2000 CEV</b>	<b>PERCENT INCREASE</b>	<b>2001 CEV</b>	<b>2000 Total Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>2001 Total Parcel Count</b>
Blue Lake	\$43,480,872	12.82%	\$49,873,674	1,624	0.43%	1,631
Casnovia	\$32,466,450	7.11%	\$34,951,945	874	3.74%	908
Cedar Creek	\$43,844,308	12.19%	\$49,929,604	1,494	2.61%	1,534
Dalton	\$127,221,200	9.91%	\$141,222,800	4,768	2.49%	4,890
Egelston	\$99,657,200	10.78%	\$111,695,400	3,255	1.27%	3,297
Fruitland	\$166,244,100	9.24%	\$183,162,300	3,214	2.28%	3,289
Fruitport	\$212,134,100	10.35%	\$236,634,440	4,910	0.16%	4,918
Holton	\$27,382,445	10.05%	\$30,441,540	1,167	3.87%	1,214
Laketon	\$154,080,600	8.44%	\$168,276,800	3,339	2.57%	3,427
Montague	\$30,157,600	14.65%	\$35,334,600	937	0.21%	939
Moorland	\$20,720,400	5.41%	\$21,905,200	628	6.41%	671
Muskegon	\$204,591,800	6.61%	\$219,063,100	5,984	2.64%	6,146
Ravenna	\$40,539,500	6.04%	\$43,144,300	1,072	-0.66%	1,065
Sullivan	\$41,523,100	13.19%	\$47,831,400	1,040	2.07%	1,062
Whitehall	\$27,493,400	15.17%	\$32,408,720	758	0.52%	762
White River	\$63,702,800	11.72%	\$72,160,200	1,072	0.00%	1,072
<b><u>CITIES</u></b>						
Montague	\$48,572,500	4.81%	\$51,027,000	1,347	-1.05%	1,333
Muskegon	\$292,740,000	12.91%	\$336,150,700	13,023	-0.45%	12,965
Muskegon Heights	\$64,868,900	7.24%	\$69,928,600	4,464	0.29%	4,477
North Muskegon	\$101,003,800	11.13%	\$113,659,400	1,617	1.58%	1,643
Norton Shores	\$466,199,300	9.21%	\$513,483,300	8,762	1.56%	8,901
Roosevelt Park	\$57,690,100	6.35%	\$61,600,200	1,300	0.00%	1,300
Whitehall	\$40,930,900	6.23%	\$43,652,100	1,089	0.09%	1,090
<b>COUNTY TOTAL</b>	<b>\$2,407,245,375</b>	<b>9.76%</b>	<b>\$2,667,537,323</b>	<b>67,738</b>	<b>1.16%</b>	<b>68,534</b>

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

<b>UNITS</b>	<b>2000 CEV</b>	<b>PERCENT INCREASE</b>	<b>2001 CEV</b>	<b>2000 Total Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>2001 Total Parcel Count</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$955,200	6.25%	\$1,018,900	10	-11.11%	9
Ravenna	\$0	0.00%	\$0	0	0.00%	0
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
White River	\$0	0.00%	\$0	0	0.00%	0
<b>CITIES</b>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
<b>COUNTY TOTAL</b>	<b>\$955,200</b>	<b>6.25%</b>	<b>\$1,018,900</b>	<b>10</b>	<b>-11.11%</b>	<b>9</b>

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

<b>UNITS</b>	<b>2000 CEV</b>	<b>PERCENT INCREASE</b>	<b>2001 CEV</b>	<b>2000 Total Parcel Count</b>	<b>PERCENT INCREASE</b>	<b>2001 Total Parcel Count</b>
Blue Lake	\$1,304,389	13.95%	\$1,515,800	36	0.00%	36
Casnovia	\$2,588,500	0.47%	\$2,600,700	60	-7.14%	56
Cedar Creek	\$1,570,400	23.95%	\$2,065,060	25	7.41%	27
Dalton	\$6,919,400	20.38%	\$8,690,200	155	-4.03%	149
Egelston	\$15,911,300	20.71%	\$20,068,100	216	1.37%	219
Fruitland	\$6,666,300	1.95%	\$6,799,000	49	3.92%	51
Fruitport	\$14,580,800	11.53%	\$16,481,200	385	12.50%	440
Holton	\$1,963,255	14.56%	\$2,297,700	58	15.94%	69
Laketon	\$3,327,000	6.31%	\$3,551,200	39	-11.43%	35
Montague	\$3,406,300	11.47%	\$3,847,500	49	-2.08%	48
Moorland	\$1,762,200	5.65%	\$1,867,800	28	0.00%	28
Muskegon	\$24,592,600	11.11%	\$27,667,500	630	14.05%	733
Ravenna	\$4,864,100	6.79%	\$5,218,500	76	9.52%	84
Sullivan	\$1,786,400	3.73%	\$1,855,600	32	0.00%	32
Whitehall	\$3,882,100	4.21%	\$4,052,700	80	11.11%	90
White River	\$1,362,500	6.40%	\$1,455,700	40	-5.26%	38
<b><u>CITIES</u></b>						
Montague	\$7,723,100	19.54%	\$9,599,000	116	11.45%	131
Muskegon	\$125,766,500	16.20%	\$150,081,900	1,527	-2.41%	1,491
Muskegon Heights	\$23,705,700	1.74%	\$24,124,600	454	6.78%	487
North Muskegon	\$4,466,500	9.41%	\$4,930,600	154	14.92%	181
Norton Shores	\$48,521,300	16.95%	\$58,427,100	910	14.63%	1,066
Roosevelt Park	\$8,580,500	20.12%	\$10,742,200	232	23.93%	305
Whitehall	\$31,008,300	3.31%	\$32,068,400	188	10.05%	209
<b>COUNTY TOTAL</b>	<b>\$346,259,444</b>	<b>13.44%</b>	<b>\$400,008,060</b>	<b>5,539</b>	<b>7.76%</b>	<b>6,005</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	REAL AND PERSONAL TOTALS			AGRICULTURAL		
	2000 TAXABLE	PERCENT CHANGE	2001 TAXABLE	2000 TAXABLE	PERCENT CHANGE	2001 TAXABLE
Blue Lake	\$39,700,347	10.37%	\$44,291,567	\$0	0.00%	\$0
Casnovia	\$43,504,797	6.84%	\$46,698,580	\$13,319,999	4.48%	\$13,917,092
Cedar Creek	\$41,839,735	9.72%	\$46,344,307	\$1,988,635	3.99%	\$2,068,001
Dalton	\$122,360,394	9.75%	\$135,576,977	\$0	0.00%	\$39,007
Egelston	\$112,470,600	9.96%	\$124,907,220	\$607,874	1.74%	\$618,479
Fruitland	\$147,041,170	7.22%	\$158,476,835	\$3,236,923	2.70%	\$3,324,180
Fruitport	\$232,294,151	12.79%	\$266,362,139	\$2,302,593	15.97%	\$2,670,384
Holton	\$31,866,383	8.38%	\$34,782,450	\$5,139,865	6.10%	\$5,453,546
Laketon	\$138,114,565	6.85%	\$148,268,704	\$19,101	3.20%	\$19,712
Montague	\$32,518,996	8.18%	\$35,417,361	\$3,111,916	6.05%	\$3,300,052
Moorland	\$23,252,857	11.46%	\$26,261,877	\$4,550,700	6.23%	\$4,834,289
Muskegon	\$238,322,311	8.47%	\$260,365,949	\$209,433	16.09%	\$243,128
Ravenna	\$52,326,864	6.00%	\$55,669,068	\$11,689,306	4.27%	\$12,188,485
Sullivan	\$39,489,739	6.63%	\$42,295,962	\$2,602,530	3.49%	\$2,693,297
Whitehall	\$37,350,732	10.57%	\$41,764,546	\$0	0.00%	\$0
White River	\$49,131,663	6.86%	\$52,747,635	\$2,644,000	8.52%	\$2,869,149
<b><u>CITIES</u></b>						
Montague	\$53,676,500	12.25%	\$61,172,576	\$18,847	0.43%	\$18,928
Muskegon	\$582,165,998	7.84%	\$631,680,652	\$86,218	86.54%	\$160,831
Muskegon Heights	\$109,794,014	3.85%	\$114,191,694	\$0	0.00%	\$0
North Muskegon	\$102,753,002	6.62%	\$110,043,333	\$0	0.00%	\$0
Norton Shores	\$565,633,843	8.54%	\$618,469,485	\$3,412,054	0.81%	\$3,439,728
Roosevelt Park	\$86,193,031	10.32%	\$96,115,684	\$0	0.00%	\$0
Whitehall	\$87,585,385	5.16%	\$92,346,417	\$16,914	3.19%	\$17,454
<b>COUNTY TOTALS</b>	<b>\$2,969,387,077</b>	<b>8.47%</b>	<b>\$3,244,251,018</b>	<b>\$54,956,908</b>	<b>5.31%</b>	<b>\$57,875,742</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	COMMERCIAL			INDUSTRIAL		
	2000 TAXABLE	PERCENT CHANGE	2001 TAXABLE	2000 TAXABLE	PERCENT CHANGE	2001 TAXABLE
Blue Lake	\$471,857	5.73%	\$500,559	\$0	0.00%	\$0
Casnovia	\$1,005,875	9.16%	\$1,107,281	\$959,052	6.80%	\$1,024,236
Cedar Creek	\$1,962,011	4.10%	\$2,045,998	\$0	0.00%	\$0
Dalton	\$7,479,867	3.30%	\$7,735,288	\$619,686	31.44%	\$814,486
Egelston	\$10,902,793	5.13%	\$11,491,781	\$6,728,814	6.35%	\$7,155,901
Fruitland	\$4,698,031	9.49%	\$5,190,475	\$0	0.00%	\$0
Fruitport	\$34,122,561	31.68%	\$49,942,268	\$2,681,366	16.75%	\$3,130,597
Holton	\$1,445,601	11.73%	\$1,637,674	\$0	0.00%	\$0
Laketon	\$3,305,751	1.74%	\$3,364,221	\$0	0.00%	\$0
Montague	\$1,981,716	3.22%	\$2,047,673	\$348,421	3.20%	\$359,565
Moorland	\$824,802	50.13%	\$1,653,861	\$422,746	4.66%	\$442,459
Muskegon	\$42,745,735	12.61%	\$48,916,184	\$7,367,961	4.88%	\$7,727,336
Ravenna	\$3,064,277	4.40%	\$3,205,234	\$1,006,853	3.55%	\$1,042,620
Sullivan	\$460,304	3.75%	\$478,254	\$0	0.00%	\$0
Whitehall	\$9,112,963	16.15%	\$10,867,616	\$658,966	-56.79%	\$284,707
White River	\$1,357,354	3.10%	\$1,400,782	\$1,024,617	3.20%	\$1,057,402
<b><u>CITIES</u></b>						
Montague	\$4,922,203	9.25%	\$5,423,643	\$2,511,299	120.86%	\$5,546,525
Muskegon	\$111,996,740	4.59%	\$117,380,175	\$105,150,150	-0.32%	\$104,812,046
Muskegon Heights	\$22,646,633	2.80%	\$23,298,664	\$10,906,004	4.95%	\$11,445,381
North Muskegon	\$12,272,777	7.50%	\$13,268,057	\$0	0.00%	\$0
Norton Shores	\$80,005,009	14.94%	\$94,054,808	\$28,213,182	-3.12%	\$27,332,413
Roosevelt Park	\$25,750,006	17.01%	\$31,029,021	\$1,793,454	2.15%	\$1,832,062
Whitehall	\$13,354,943	2.77%	\$13,735,770	\$8,226,582	16.66%	\$9,596,881
<b>COUNTY TOTALS</b>	<b>\$395,889,809</b>	<b>11.98%</b>	<b>\$449,775,287</b>	<b>\$178,619,153</b>	<b>2.79%</b>	<b>\$183,604,617</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

UNIT	RESIDENTIAL			DEVELOPMENTAL		
	2000 TAXABLE	PERCENT CHANGE	2001 TAXABLE	2000 TAXABLE	PERCENT CHANGE	2001 TAXABLE
Blue Lake	\$37,924,101	10.29%	\$42,275,208	\$0	0.00%	\$0
Casnovia	\$25,631,835	8.62%	\$28,049,514	\$0	0.00%	\$0
Cedar Creek	\$36,318,689	9.58%	\$40,165,248	\$0	0.00%	\$0
Dalton	\$107,341,441	9.26%	\$118,297,996	\$0	0.00%	\$0
Egelston	\$78,333,386	8.46%	\$85,575,279	\$0	0.00%	\$0
Fruitland	\$132,439,916	7.49%	\$143,163,180	\$0	0.00%	\$0
Fruitport	\$178,606,831	8.00%	\$194,137,690	\$0	0.00%	\$0
Holton	\$23,317,662	8.17%	\$25,393,530	\$0	0.00%	\$0
Laketon	\$131,462,713	6.98%	\$141,333,571	\$0	0.00%	\$0
Montague	\$23,670,643	8.48%	\$25,862,571	\$0	0.00%	\$0
Moorland	\$15,692,409	10.14%	\$17,463,468	\$0	0.00%	\$0
Muskegon	\$163,115,846	6.97%	\$175,335,166	\$346,764	33.35%	\$520,310
Ravenna	\$31,702,328	6.80%	\$34,014,229	\$0	0.00%	\$0
Sullivan	\$34,640,505	7.05%	\$37,268,811	\$0	0.00%	\$0
Whitehall	\$23,696,703	10.78%	\$26,559,523	\$0	0.00%	\$0
White River	\$42,812,591	7.06%	\$46,064,060	\$0	0.00%	\$0
<b><u>CITIES</u></b>						
Montague	\$38,501,051	5.13%	\$40,584,480	\$0	0.00%	\$0
Muskegon	\$239,166,390	7.75%	\$259,245,700	\$0	0.00%	\$0
Muskegon Heights	\$52,535,677	5.04%	\$55,323,049	\$0	0.00%	\$0
North Muskegon	\$86,013,725	6.35%	\$91,844,676	\$0	0.00%	\$0
Norton Shores	\$405,482,298	6.83%	\$435,215,436	\$0	0.00%	\$0
Roosevelt Park	\$50,069,071	4.65%	\$52,512,401	\$0	0.00%	\$0
Whitehall	\$34,978,646	5.28%	\$36,927,912	\$0	0.00%	\$0
<b>COUNTY TOTALS</b>	<b>\$1,993,454,457</b>	<b>7.39%</b>	<b>\$2,152,612,698</b>	<b>\$346,764</b>	<b>33.35%</b>	<b>\$520,310</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

**PERSONAL PROPERTY TOTALS, shown by class**

<b>UNIT</b>	<b>2000 TAXABLE</b>	<b>COMMERCIAL PERSONAL</b>	<b>INDUSTRIAL PERSONAL</b>	<b>RESIDENTIAL PERSONAL</b>	<b>UTILITY PERSONAL</b>	<b>2001 TAXABLE</b>	<b>PERCENT CHANGE</b>
Blue Lake	\$1,304,389	\$120,200	\$0	\$7,000	\$1,388,600	\$1,515,800	16.21%
Casnovia	\$2,588,036	\$500,700	\$213,300	\$7,157	\$1,879,300	\$2,600,457	0.48%
Cedar Creek	\$1,570,400	\$736,560	\$0	\$0	\$1,328,500	\$2,065,060	31.50%
Dalton	\$6,919,400	\$3,791,800	\$542,300	\$0	\$4,356,100	\$8,690,200	25.59%
Egelston	\$15,897,733	\$1,661,800	\$13,094,300	\$166,380	\$5,143,300	\$20,065,780	26.22%
Fruitland	\$6,666,300	\$3,413,300	\$0	\$0	\$3,385,700	\$6,799,000	1.95%
Fruitport	\$14,580,800	\$9,055,900	\$490,600	\$0	\$6,934,700	\$16,481,200	13.03%
Holton	\$1,963,255	\$736,900	\$0	\$0	\$1,560,800	\$2,297,700	17.04%
Laketon	\$3,327,000	\$667,400	\$0	\$0	\$2,883,800	\$3,551,200	6.74%
Montague	\$3,406,300	\$442,800	\$946,000	\$0	\$2,458,700	\$3,847,500	12.95%
Moorland	\$1,762,200	\$68,800	\$197,600	\$0	\$1,601,400	\$1,867,800	5.99%
Muskegon	\$24,536,572	\$12,049,872	\$7,386,400	\$305,353	\$7,882,200	\$27,623,825	12.58%
Ravenna	\$4,864,100	\$1,915,800	\$1,190,800	\$0	\$2,111,900	\$5,218,500	7.29%
Sullivan	\$1,786,400	\$464,600	\$0	\$0	\$1,391,000	\$1,855,600	3.87%
Whitehall	\$3,882,100	\$2,016,400	\$766,700	\$0	\$1,269,600	\$4,052,700	4.39%
White River	\$1,293,101	\$335,800	\$1,100	\$378,942	\$640,400	\$1,356,242	4.88%
<b><u>CITIES</u></b>							
Montague	\$7,723,100	\$892,400	\$7,587,600	\$0	\$1,119,000	\$9,599,000	24.29%
Muskegon	\$125,766,500	\$38,268,900	\$89,618,500	\$0	\$22,194,500	\$150,081,900	19.33%
Muskegon Heights	\$23,705,700	\$6,959,200	\$10,849,600	\$0	\$6,315,800	\$24,124,600	1.77%
North Muskegon	\$4,466,500	\$3,008,100	\$0	\$0	\$1,922,500	\$4,930,600	10.39%
Norton Shores	\$48,521,300	\$27,268,100	\$19,796,700	\$0	\$11,362,300	\$58,427,100	20.42%
Roosevelt Park	\$8,580,500	\$5,926,400	\$3,822,600	\$0	\$993,200	\$10,742,200	25.19%
Whitehall	\$31,008,300	\$2,724,800	\$26,750,900	\$0	\$2,592,700	\$32,068,400	3.42%
<b>COUNTY TOTAL</b>	<b>\$346,119,986</b>	<b>\$123,026,532</b>	<b>\$183,255,000</b>	<b>\$864,832</b>	<b>\$92,716,000</b>	<b>\$399,862,364</b>	<b>15.53%</b>

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	7	\$583,900	49.70	\$1,174,826	\$583,900	1.00000	0.01%	\$500,559	42.61
INDUSTRIAL									
RESIDENTIAL	1,631	\$49,873,674	49.80	\$100,153,293	\$49,873,674	1.00000	1.28%	\$42,275,208	42.21
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,638</b>	<b>\$50,457,574</b>	<b>49.80</b>	<b>\$101,328,119</b>	<b>\$50,457,574</b>	<b>1.00000</b>	<b>1.29%</b>	<b>\$42,775,767</b>	<b>42.22</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	31	\$120,200	50.00	\$240,400	\$120,200	1.00000	0.00%	\$120,200	50.00
INDUSTRIAL									
RESIDENTIAL	1	\$7,000	45.88	\$15,257	\$7,629	1.08980	0.00%	\$7,000	45.88
UTILITY	4	\$1,388,600	50.00	\$2,777,200	\$1,388,600	1.00000	0.04%	\$1,388,600	50.00
<b>TOTAL PERSONAL</b>	<b>36</b>	<b>\$1,515,800</b>	<b>49.98</b>	<b>\$3,032,857</b>	<b>\$1,515,800</b>	<b>1.00000</b>	<b>0.04%</b>	<b>\$1,515,800</b>	<b>49.98</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,782</b>	<b>\$51,973,374</b>	<b>49.80</b>	<b>\$104,360,976</b>	<b>\$51,973,374</b>		<b>1.33%</b>	<b>\$44,291,567</b>	<b>42.44</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	354	\$16,524,600	49.99	\$33,053,638	\$16,524,600	1.00000	0.42%	\$13,917,092	42.10
COMMERCIAL	26	\$1,305,300	49.79	\$2,621,520	\$1,305,300	1.00000	0.03%	\$1,107,281	42.24
INDUSTRIAL	17	\$1,255,700	49.28	\$2,547,943	\$1,255,700	1.00000	0.03%	\$1,024,236	40.20
RESIDENTIAL	908	\$34,951,945	49.47	\$70,655,534	\$34,951,945	1.00000	0.90%	\$28,049,514	39.70
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,305</b>	<b>\$54,037,545</b>	<b>49.63</b>	<b>\$108,878,635</b>	<b>\$54,037,545</b>	<b>1.00000</b>	<b>1.39%</b>	<b>44,098,123</b>	<b>40.50</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	41	\$500,700	50.00	\$1,001,400	\$500,700	1.00000	0.01%	\$500,700	50.00
INDUSTRIAL	5	\$213,300	50.00	\$426,600	\$213,300	1.00000	0.01%	\$213,300	50.00
RESIDENTIAL	1	\$7,400	47.63	\$15,536	\$7,768	1.04976	0.00%	\$7,157	46.07
UTILITY	9	\$1,879,300	50.00	\$3,758,600	\$1,879,300	1.00000	0.05%	\$1,879,300	50.00
<b>TOTAL PERSONAL</b>	<b>56</b>	<b>\$2,600,700</b>	<b>49.99</b>	<b>\$5,202,136</b>	<b>\$2,600,700</b>	<b>1.00000</b>	<b>0.07%</b>	<b>\$2,600,457</b>	<b>49.99</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,403</b>	<b>\$56,638,245</b>	<b>49.65</b>	<b>\$114,080,771</b>	<b>\$56,638,245</b>		<b>1.45%</b>	<b>\$46,698,580</b>	<b>40.93</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	7	\$165,300	49.99	\$330,666	\$165,300	1.00000	0.00%	\$143,530	43.41
COMMERCIAL	8	\$254,200	49.79	\$510,544	\$254,200	1.00000	0.01%	\$233,586	45.75
INDUSTRIAL	4	\$266,300	49.28	\$540,381	\$266,300	1.00000	0.01%	\$136,363	25.23
RESIDENTIAL	57	\$2,063,200	49.47	\$4,170,608	\$2,063,200	1.00000	0.05%	\$1,700,007	40.76
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>76</b>	<b>2,749,000</b>	<b>49.28</b>	<b>5,552,200</b>	<b>\$2,749,000</b>	<b>1.00000</b>	<b>0.07%</b>	<b>2,213,486</b>	<b>39.87</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	8	\$42,700	50.00	\$85,400	\$42,700	1.00000	0.00%	\$42,700	50.00
INDUSTRIAL	3	\$111,800	50.00	\$223,600	\$111,800	1.00000	0.00%	\$111,800	50.00
RESIDENTIAL									
UTILITY	2	\$51,700	50.00	\$103,400	\$51,700	1.00000	0.00%	\$51,700	50.00
<b>TOTAL PERSONAL</b>	<b>13</b>	<b>206,200</b>	<b>50.00</b>	<b>412,400</b>	<b>\$206,200</b>	<b>1.00000</b>	<b>0.01%</b>	<b>206,200</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>3</b>								
<b>GRAND TOTAL</b>	<b>92</b>	<b>2,955,200</b>	<b>50.00</b>	<b>5,964,600</b>	<b>\$2,955,200</b>		<b>0.08%</b>	<b>2,419,686</b>	<b>40.57</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	59	\$3,045,706	49.17	\$6,193,699	\$3,045,706	1.00000	0.08%	\$2,068,001	33.39
COMMERCIAL	20	\$2,966,950	49.87	\$5,948,969	\$2,966,950	1.00000	0.08%	\$2,045,998	34.39
INDUSTRIAL									
RESIDENTIAL	1,534	\$49,929,604	49.30	\$101,276,066	\$49,929,604	1.00000	1.28%	\$40,165,248	39.66
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,613</b>	<b>\$55,942,260</b>	<b>49.32</b>	<b>\$113,418,734</b>	<b>\$55,942,260</b>	<b>1.00000</b>	<b>1.44%</b>	<b>\$44,279,247</b>	<b>39.04</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	21	\$736,560	50.00	\$1,473,120	\$736,560	1.00000	0.02%	\$736,560	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	6	\$1,328,500	50.00	\$2,657,000	\$1,328,500	1.00000	0.03%	\$1,328,500	50.00
<b>TOTAL PERSONAL</b>	<b>27</b>	<b>\$2,065,060</b>	<b>50.00</b>	<b>\$4,130,120</b>	<b>\$2,065,060</b>	<b>1.00000</b>	<b>0.05%</b>	<b>\$2,065,060</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	59								
<b>GRAND TOTAL</b>	<b>1,699</b>	<b>\$58,007,320</b>	<b>49.35</b>	<b>\$117,548,854</b>	<b>\$58,007,320</b>		<b>1.49%</b>	<b>\$46,344,307</b>	<b>39.43</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	5	\$40,200	50.00	\$80,400	\$40,200	1.00000	0.00%	\$39,007	48.52
COMMERCIAL	134	\$9,138,800	49.61	\$18,421,908	\$9,138,800	1.00000	0.23%	\$7,735,288	41.99
INDUSTRIAL	31	\$1,035,000	49.66	\$2,084,060	\$1,035,000	1.00000	0.03%	\$814,486	39.08
RESIDENTIAL	4,890	\$141,222,800	49.51	\$285,243,352	\$141,222,800	1.00000	3.62%	\$118,297,996	41.47
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>5,060</b>	<b>\$151,436,800</b>	<b>49.52</b>	<b>\$305,829,720</b>	<b>\$151,436,800</b>	<b>1.00000</b>	<b>3.89%</b>	<b>\$126,886,777</b>	<b>41.49</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	134	\$3,791,800	50.00	\$7,583,600	\$3,791,800	1.00000	0.10%	\$3,791,800	50.00
INDUSTRIAL	9	\$542,300	50.00	\$1,084,600	\$542,300	1.00000	0.01%	\$542,300	50.00
RESIDENTIAL									
UTILITY	6	\$4,356,100	50.00	\$8,712,200	\$4,356,100	1.00000	0.11%	\$4,356,100	50.00
<b>TOTAL PERSONAL</b>	<b>149</b>	<b>\$8,690,200</b>	<b>50.00</b>	<b>\$17,380,400</b>	<b>\$8,690,200</b>	<b>1.00000</b>	<b>0.22%</b>	<b>\$8,690,200</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	686								
<b>GRAND TOTAL</b>	<b>5,895</b>	<b>\$160,127,000</b>	<b>49.54</b>	<b>\$323,210,120</b>	<b>\$160,127,000</b>		<b>4.11%</b>	<b>\$135,576,977</b>	<b>41.95</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	4	\$199,100	49.61	\$401,330	\$199,100	1.00000	0.01%	\$154,219	38.43
INDUSTRIAL	2	\$300	49.66	\$604	\$300	1.00000	0.00%	\$300	49.66
RESIDENTIAL	950	\$12,919,500	49.51	\$26,094,728	\$12,919,500	1.00000	0.33%	\$10,939,715	41.92
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>956</b>	<b>\$13,118,900</b>	<b>49.67</b>	<b>\$26,496,663</b>	<b>\$13,118,900</b>	<b>1.00000</b>	<b>0.34%</b>	<b>\$11,094,234</b>	<b>41.87</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	5	\$212,100	50.00	\$424,200	\$212,100	1.00000	0.01%	\$212,100	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$389,000	50.00	\$778,000	\$389,000	1.00000	0.01%	\$389,000	50.00
<b>TOTAL PERSONAL</b>	<b>7</b>	<b>\$601,100</b>	<b>50.00</b>	<b>\$1,202,200</b>	<b>\$601,100</b>	<b>1.00000</b>	<b>0.02%</b>	<b>\$601,100</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>174</b>								
<b>GRAND TOTAL</b>	<b>1,137</b>	<b>\$13,720,000</b>	<b>49.53</b>	<b>\$27,698,863</b>	<b>\$13,720,000</b>		<b>0.35%</b>	<b>\$11,695,334</b>	<b>42.22</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	13	\$1,184,200	50.00	\$2,368,355	\$1,184,200	1.00000	0.03%	\$618,479	26.11
COMMERCIAL	137	\$13,770,400	49.98	\$27,549,810	\$13,770,400	1.00000	0.35%	\$11,491,781	41.71
INDUSTRIAL	78	\$8,572,800	50.00	\$17,146,660	\$8,572,800	1.00000	0.22%	\$7,155,901	41.73
RESIDENTIAL	3,297	\$111,695,400	49.94	\$223,655,719	\$111,695,400	1.00000	2.87%	\$85,575,279	38.26
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>3,525</b>	<b>\$135,222,800</b>	<b>49.95</b>	<b>\$270,720,544</b>	<b>\$135,222,800</b>	<b>1.00000</b>	<b>3.47%</b>	<b>\$104,841,440</b>	<b>38.73</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	135	\$1,661,800	50.00	\$3,323,600	\$1,661,800	1.00000	0.04%	\$1,661,800	50.00
INDUSTRIAL	18	\$13,094,300	50.00	\$26,188,600	\$13,094,300	1.00000	0.34%	\$13,094,300	50.00
RESIDENTIAL	62	\$168,700	46.15	\$365,526	\$182,774	1.08342	0.00%	\$166,380	45.52
UTILITY	4	\$5,143,300	50.00	\$10,286,600	\$5,143,300	1.00000	0.13%	\$5,143,300	50.00
<b>TOTAL PERSONAL</b>	<b>219</b>	<b>\$20,068,100</b>	<b>49.96</b>	<b>\$40,164,326</b>	<b>\$20,068,100</b>	<b>1.00000</b>	<b>0.52%</b>	<b>\$20,065,780</b>	<b>49.96</b>
<b>EXEMPT PROPERTY</b>	<b>116</b>								
<b>GRAND TOTAL</b>	<b>3,860</b>	<b>\$155,290,900</b>	<b>49.95</b>	<b>\$310,884,870</b>	<b>\$155,290,900</b>		<b>3.99%</b>	<b>\$124,907,220</b>	<b>40.18</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	52	\$5,763,700	49.88	\$11,554,338	\$5,763,700	1.00000	0.15%	\$3,324,180	28.77%
COMMERCIAL	40	\$6,877,900	49.85	\$13,798,342	\$6,877,900	1.00000	0.18%	\$5,190,475	37.62%
INDUSTRIAL									
RESIDENTIAL	3,289	\$183,162,300	49.44	\$370,442,732	\$183,162,300	1.00000	4.70%	\$143,163,180	38.65%
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>3,381</b>	<b>\$195,803,900</b>	<b>49.47</b>	<b>\$395,795,412</b>	<b>\$195,803,900</b>	<b>1.00000</b>	<b>5.03%</b>	<b>\$151,677,835</b>	<b>38.32%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	47	\$3,413,300	50.00	\$6,826,600	\$3,413,300	1.00000	0.09%	\$3,413,300	50.00%
INDUSTRIAL									
RESIDENTIAL									
UTILITY	4	\$3,385,700	50.00	\$6,771,400	\$3,385,700	1.00000	0.09%	\$3,385,700	50.00%
<b>TOTAL PERSONAL</b>	<b>51</b>	<b>\$6,799,000</b>	<b>50.00</b>	<b>\$13,598,000</b>	<b>\$6,799,000</b>	<b>1.00000</b>	<b>0.17%</b>	<b>\$6,799,000</b>	<b>50.00%</b>
<b>EXEMPT PROPERTY</b>									
	113								
<b>GRAND TOTAL</b>	<b>3,545</b>	<b>\$202,602,900</b>	<b>49.49</b>	<b>\$409,393,412</b>	<b>\$202,602,900</b>		<b>5.20%</b>	<b>\$158,476,835</b>	<b>38.71%</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	68	\$4,489,400	49.22	\$9,120,256	\$4,489,400	1.00000	0.12%	\$2,670,384	29.28
COMMERCIAL	328	\$62,658,600	49.94	\$125,477,080	\$62,658,600	1.00000	1.61%	\$49,942,268	39.80
INDUSTRIAL	29	\$3,347,300	49.87	\$6,711,457	\$3,347,300	1.00000	0.09%	\$3,130,597	46.65
RESIDENTIAL	4,918	\$236,634,440	49.86	\$474,637,718	\$236,634,440	1.00000	6.07%	\$194,137,690	40.90
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>5,343</b>	<b>\$307,129,740</b>	<b>49.86</b>	<b>\$615,946,511</b>	<b>\$307,129,740</b>	<b>1.00000</b>	<b>7.88%</b>	<b>\$249,880,939</b>	<b>40.57</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	421	\$9,055,900	50.00	\$18,111,800	\$9,055,900	1.00000	0.23%	\$9,055,900	50.00
INDUSTRIAL	7	\$490,600	50.00	\$981,200	\$490,600	1.00000	0.01%	\$490,600	50.00
RESIDENTIAL	0	\$0	50.00	\$0	\$0	1.00000	0.00%	\$0	#DIV/0!
UTILITY	12	\$6,934,700	50.00	\$13,869,400	\$6,934,700	1.00000	0.18%	\$6,934,700	50.00
<b>TOTAL PERSONAL</b>	<b>440</b>	<b>\$16,481,200</b>	<b>50.00</b>	<b>\$32,962,400</b>	<b>\$16,481,200</b>	<b>1.00000</b>	<b>0.42%</b>	<b>\$16,481,200</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>5,887</b>	<b>\$323,610,940</b>	<b>49.87</b>	<b>\$648,908,911</b>	<b>\$323,610,940</b>		<b>8.31%</b>	<b>\$266,362,139</b>	<b>41.05</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	48	\$2,319,100	49.94	\$4,643,773	\$2,319,100	1.00000	0.06%	\$2,248,434	48.42
INDUSTRIAL	3	\$258,200	49.87	\$517,746	\$258,200	1.00000	0.01%	\$240,357	46.42
RESIDENTIAL	476	\$22,316,300	49.86	\$44,757,922	\$22,316,300	1.00000	0.57%	\$18,403,726	41.12
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>527</b>	<b>\$24,893,600</b>	<b>49.86</b>	<b>\$49,919,441</b>	<b>\$24,893,600</b>	<b>1.00000</b>	<b>0.64%</b>	<b>\$20,892,517</b>	<b>41.85</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	71	\$374,700	50.00	\$749,400	\$374,700	1.00000	0.01%	\$374,700	50.00
INDUSTRIAL	3	\$205,500	50.00	\$411,000	\$205,500	1.00000	0.01%	\$205,500	50.00
RESIDENTIAL	0	\$0	50.00	\$0	\$0	1.00000	0.00%	\$0	#DIV/0!
UTILITY	3	\$624,800	50.00	\$1,249,600	\$624,800	1.00000	0.02%	\$624,800	50.00
<b>TOTAL PERSONAL</b>	<b>77</b>	<b>\$1,205,000</b>	<b>50.00</b>	<b>\$2,410,000</b>	<b>\$1,205,000</b>	<b>1.00000</b>	<b>0.03%</b>	<b>\$1,205,000</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>621</b>	<b>\$26,098,600</b>	<b>49.87</b>	<b>\$52,329,441</b>	<b>\$26,098,600</b>		<b>0.67%</b>	<b>\$22,097,517</b>	<b>42.23</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	176	\$8,497,645	49.98	\$17,002,045	\$8,497,645	1.00000	0.22%	\$5,453,546	32.08
COMMERCIAL	47	\$1,901,200	49.91	\$3,809,308	\$1,901,200	1.00000	0.05%	\$1,637,674	42.99
INDUSTRIAL									
RESIDENTIAL	1,214	\$30,441,540	49.76	\$61,181,548	\$30,441,540	1.00000	0.78%	\$25,393,530	41.51
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,437</b>	<b>\$40,840,385</b>	<b>49.81</b>	<b>\$81,992,901</b>	<b>\$40,840,385</b>	<b>1.00000</b>	<b>1.05%</b>	<b>\$32,484,750</b>	<b>39.62</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	65	\$736,900	50.00	\$1,473,800	\$736,900	1.00000	0.02%	\$736,900	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	4	\$1,560,800	50.00	\$3,121,600	\$1,560,800	1.00000	0.04%	\$1,560,800	50.00
<b>TOTAL PERSONAL</b>	<b>69</b>	<b>\$2,297,700</b>	<b>50.00</b>	<b>\$4,595,400</b>	<b>\$2,297,700</b>	<b>1.00000</b>	<b>0.06%</b>	<b>\$2,297,700</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,610</b>	<b>\$43,138,085</b>	<b>49.82</b>	<b>\$86,588,301</b>	<b>\$43,138,085</b>		<b>1.11%</b>	<b>\$34,782,450</b>	<b>40.17</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	1	\$60,000	50.00	\$120,000	\$60,000	1.00000	0.00%	\$19,712	16.43
COMMERCIAL	36	\$3,688,600	49.75	\$7,414,508	\$3,688,600	1.00000	0.09%	\$3,364,221	45.37
INDUSTRIAL									
RESIDENTIAL	3,427	\$168,276,800	49.12	\$342,569,167	\$168,276,800	1.00000	4.32%	\$141,333,571	41.26
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>3,464</b>	<b>\$172,025,400</b>	<b>49.14</b>	<b>\$350,103,675</b>	<b>\$172,025,400</b>	<b>1.00000</b>	<b>4.41%</b>	<b>\$144,717,504</b>	<b>41.34</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	33	\$667,400	50.00	\$1,334,800	\$667,400	1.00000	0.02%	\$667,400	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$2,883,800	50.00	\$5,767,600	\$2,883,800	1.00000	0.07%	\$2,883,800	50.00
<b>TOTAL PERSONAL</b>	<b>35</b>	<b>\$3,551,200</b>	<b>50.00</b>	<b>\$7,102,400</b>	<b>\$3,551,200</b>	<b>1.00000</b>	<b>0.09%</b>	<b>\$3,551,200</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>3,562</b>	<b>\$175,576,600</b>	<b>49.15</b>	<b>\$357,206,075</b>	<b>\$175,576,600</b>		<b>4.51%</b>	<b>\$148,268,704</b>	<b>41.51</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	127	\$4,949,100	49.92	\$9,914,644	\$4,949,100	1.00000	0.13%	\$3,300,052	33.28
COMMERCIAL	51	\$2,639,700	50.00	\$5,279,572	\$2,639,700	1.00000	0.07%	\$2,047,673	38.78
INDUSTRIAL	13	\$640,800	50.00	\$1,281,700	\$640,800	1.00000	0.02%	\$359,565	28.05
RESIDENTIAL	939	\$35,334,600	49.99	\$70,684,366	\$35,334,600	1.00000	0.91%	\$25,862,571	36.59
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,130</b>	<b>\$43,564,200</b>	<b>49.98</b>	<b>\$87,160,282</b>	<b>\$43,564,200</b>	<b>1.00000</b>	<b>1.12%</b>	<b>\$31,569,861</b>	<b>36.22</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	42	\$442,800	50.00	\$885,600	\$442,800	1.00000	0.01%	\$442,800	50.00
INDUSTRIAL	3	\$946,000	50.00	\$1,892,000	\$946,000	1.00000	0.02%	\$946,000	50.00
RESIDENTIAL									
UTILITY	3	\$2,458,700	50.00	\$4,917,400	\$2,458,700	1.00000	0.06%	\$2,458,700	50.00
<b>TOTAL PERSONAL</b>	<b>48</b>	<b>\$3,847,500</b>	<b>50.00</b>	<b>\$7,695,000</b>	<b>\$3,847,500</b>	<b>1.00000</b>	<b>0.10%</b>	<b>\$3,847,500</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,220</b>	<b>\$47,411,700</b>	<b>49.98</b>	<b>\$94,855,282</b>	<b>\$47,411,700</b>		<b>1.22%</b>	<b>\$35,417,361</b>	<b>37.34</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	143	\$6,818,700	49.93	\$13,657,244	\$6,818,700	1.00000	0.17%	\$4,834,289	35.40
COMMERCIAL	11	\$1,707,800	49.54	\$3,447,213	\$1,707,800	1.00000	0.04%	\$1,653,861	47.98
INDUSTRIAL	16	\$522,000	49.82	\$1,047,849	\$522,000	1.00000	0.01%	\$442,459	42.23
RESIDENTIAL	671	\$21,905,200	49.98	\$43,828,016	\$21,905,200	1.00000	0.56%	\$17,463,468	39.85
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>841</b>	<b>\$30,953,700</b>	<b>49.94</b>	<b>\$61,980,322</b>	<b>\$30,953,700</b>	<b>1.00000</b>	<b>0.79%</b>	<b>\$24,394,077</b>	<b>39.36</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	21	\$68,800	50.00	\$137,600	\$68,800	1.00000	0.00%	\$68,800	50.00
INDUSTRIAL	2	\$197,600	50.00	\$395,200	\$197,600	1.00000	0.01%	\$197,600	50.00
RESIDENTIAL									
UTILITY	5	\$1,601,400	50.00	\$3,202,800	\$1,601,400	1.00000	0.04%	\$1,601,400	50.00
<b>TOTAL PERSONAL</b>	<b>28</b>	<b>\$1,867,800</b>	<b>50.00</b>	<b>\$3,735,600</b>	<b>\$1,867,800</b>	<b>1.00000</b>	<b>0.05%</b>	<b>\$1,867,800</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>903</b>	<b>\$32,821,500</b>	<b>49.94</b>	<b>\$65,715,922</b>	<b>\$32,821,500</b>		<b>0.84%</b>	<b>\$26,261,877</b>	<b>39.96</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	16	\$564,200	49.91	\$1,130,355	\$564,200	1.00000	0.01%	\$243,128	21.51
COMMERCIAL	355	\$70,959,200	49.46	\$143,473,589	\$70,959,200	1.00000	1.82%	\$48,916,184	34.09
INDUSTRIAL	97	\$9,934,400	49.70	\$19,987,912	\$9,934,400	1.00000	0.25%	\$7,727,336	38.66
RESIDENTIAL	6,146	\$219,063,100	49.58	\$441,815,682	\$219,063,100	1.00000	5.62%	\$175,335,166	39.69
TIMBER-CUTOVER									
DEVELOPMENTAL	9	\$1,018,900	49.53	\$2,057,201	\$1,018,900	1.00000	0.03%	\$520,310	25.29
<b>TOTAL REAL</b>	<b>6,623</b>	<b>301,539,800</b>	<b>49.56</b>	<b>608,464,739</b>	<b>\$301,539,800</b>	<b>1.00000</b>	<b>7.74%</b>	<b>232,742,124</b>	<b>38.25</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	600	\$12,063,300	50.01	\$24,122,390	\$12,060,888	0.99980	0.31%	\$12,049,872	49.95
INDUSTRIAL	19	\$7,386,400	50.00	\$14,772,800	\$7,386,400	1.00000	0.19%	\$7,386,400	50.00
RESIDENTIAL	106	\$335,600	47.88	\$700,855	\$350,459	1.04428	0.01%	\$305,353	43.57
UTILITY	8	\$7,882,200	50.00	\$15,764,400	\$7,882,200	1.00000	0.20%	\$7,882,200	50.00
<b>TOTAL PERSONAL</b>	<b>733</b>	<b>27,667,500</b>	<b>49.98</b>	<b>\$55,360,445</b>	<b>\$27,667,500</b>	<b>1.00000</b>	<b>0.71%</b>	<b>27,623,825</b>	<b>49.90</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>7,596</b>	<b>329,207,300</b>	<b>49.59</b>	<b>663,825,184</b>	<b>\$329,207,300</b>		<b>8.45%</b>	<b>260,365,949</b>	<b>39.22</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	314	\$15,230,200	50.00	\$30,459,250	\$15,230,200	1.00000	0.39%	\$12,188,485	40.02
COMMERCIAL	70	\$3,756,100	49.81	\$7,541,086	\$3,756,100	1.00000	0.10%	\$3,205,234	42.50
INDUSTRIAL	18	\$1,261,500	49.85	\$2,530,737	\$1,261,500	1.00000	0.03%	\$1,042,620	41.20
RESIDENTIAL	1,065	\$43,144,300	49.91	\$86,447,826	\$43,144,300	1.00000	1.11%	\$34,014,229	39.35
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,467</b>	<b>\$63,392,100</b>	<b>49.92</b>	<b>\$126,978,899</b>	<b>\$63,392,100</b>	<b>1.00000</b>	<b>1.63%</b>	<b>\$50,450,568</b>	<b>39.73</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	74	\$1,915,800	50.00	\$3,831,600	\$1,915,800	1.00000	0.05%	\$1,915,800	50.00
INDUSTRIAL	3	\$1,190,800	50.00	\$2,381,600	\$1,190,800	1.00000	0.03%	\$1,190,800	50.00
RESIDENTIAL									
UTILITY	7	\$2,111,900	50.00	\$4,223,800	\$2,111,900	1.00000	0.05%	\$2,111,900	50.00
<b>TOTAL PERSONAL</b>	<b>84</b>	<b>\$5,218,500</b>	<b>50.00</b>	<b>\$10,437,000</b>	<b>\$5,218,500</b>	<b>1.00000</b>	<b>0.13%</b>	<b>\$5,218,500</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,611</b>	<b>\$68,610,600</b>	<b>49.93</b>	<b>\$137,415,899</b>	<b>\$68,610,600</b>		<b>1.76%</b>	<b>\$55,669,068</b>	<b>40.51</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	5	\$73,000	50.00	\$146,000	\$73,000	1.00000	0.00%	\$59,983	41.08
COMMERCIAL	57	\$2,937,000	49.81	\$5,896,406	\$2,937,000	1.00000	0.08%	\$2,558,319	43.39
INDUSTRIAL	10	\$612,900	49.85	\$1,229,488	\$612,900	1.00000	0.02%	\$498,919	40.58
RESIDENTIAL	530	\$20,078,000	49.91	\$40,228,411	\$20,078,000	1.00000	0.52%	\$15,761,360	39.18
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>602</b>	<b>\$23,700,900</b>	<b>49.92</b>	<b>\$47,500,306</b>	<b>\$23,700,900</b>	<b>1.00000</b>	<b>0.61%</b>	<b>\$18,878,581</b>	<b>39.74</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	50	\$1,480,000	50.00	\$2,960,000	\$1,480,000	1.00000	0.04%	\$1,480,000	50.00
INDUSTRIAL	0								
RESIDENTIAL									
UTILITY	2	\$563,300	50.00	\$1,126,600	\$563,300	1.00000	0.01%	\$563,300	50.00
<b>TOTAL PERSONAL</b>	<b>52</b>	<b>\$2,043,300</b>	<b>50.00</b>	<b>\$4,086,600</b>	<b>\$2,043,300</b>	<b>1.00000</b>	<b>0.05%</b>	<b>\$2,043,300</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>686</b>	<b>\$25,744,200</b>	<b>49.90</b>	<b>\$51,586,906</b>	<b>\$25,744,200</b>		<b>0.66%</b>	<b>\$20,921,881</b>	<b>40.56</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	91	\$3,683,200	49.64	\$7,419,128	\$3,683,200	1.00000	0.09%	\$2,693,297	36.30
COMMERCIAL	41	\$562,600	49.76	\$1,130,701	\$562,600	1.00000	0.01%	\$478,254	42.30
INDUSTRIAL									
RESIDENTIAL	1,062	\$47,831,400	49.97	\$95,712,028	\$47,831,400	1.00000	1.23%	\$37,268,811	38.94
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,194</b>	<b>\$52,077,200</b>	<b>49.95</b>	<b>\$104,261,857</b>	<b>\$52,077,200</b>	<b>1.00000</b>	<b>1.34%</b>	<b>40,440,362</b>	<b>38.79</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	21	\$464,600	50.00	\$929,200	\$464,600	1.00000	0.01%	\$464,600	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	11	\$1,391,000	50.00	\$2,782,000	\$1,391,000	1.00000	0.04%	\$1,391,000	50.00
<b>TOTAL PERSONAL</b>	<b>32</b>	<b>\$1,855,600</b>	<b>50.00</b>	<b>\$3,711,200</b>	<b>\$1,855,600</b>	<b>1.00000</b>	<b>0.05%</b>	<b>\$1,855,600</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,269</b>	<b>\$53,932,800</b>	<b>49.95</b>	<b>\$107,973,057</b>	<b>\$53,932,800</b>		<b>1.38%</b>	<b>\$42,295,962</b>	<b>39.17</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	78	\$13,691,300	49.99	\$27,387,657	\$13,691,300	1.00000	0.35%	\$10,867,616	39.68
INDUSTRIAL	2	\$295,000	49.98	\$590,271	\$295,000	1.00000	0.01%	\$284,707	48.23
RESIDENTIAL	762	\$32,408,720	49.72	\$65,181,499	\$32,408,720	1.00000	0.83%	\$26,559,523	40.75
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>842</b>	<b>\$46,395,020</b>	<b>49.80</b>	<b>\$93,159,427</b>	<b>\$46,395,020</b>	<b>1.00000</b>	<b>1.19%</b>	<b>\$37,711,846</b>	<b>40.48</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	83	\$2,016,400	50.00	\$4,032,800	\$2,016,400	1.00000	0.05%	\$2,016,400	50.00
INDUSTRIAL	4	\$766,700	50.00	\$1,533,400	\$766,700	1.00000	0.02%	\$766,700	50.00
RESIDENTIAL									
UTILITY	3	\$1,269,600	50.00	\$2,539,200	\$1,269,600	1.00000	0.03%	\$1,269,600	50.00
<b>TOTAL PERSONAL</b>	<b>90</b>	<b>\$4,052,700</b>	<b>50.00</b>	<b>\$8,105,400</b>	<b>\$4,052,700</b>	<b>1.00000</b>	<b>0.10%</b>	<b>\$4,052,700</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>967</b>	<b>\$50,447,720</b>	<b>49.82</b>	<b>\$101,264,827</b>	<b>\$50,447,720</b>		<b>1.29%</b>	<b>\$41,764,546</b>	<b>41.24</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	131	\$4,604,700	49.95	\$9,218,649	\$4,604,700	1.00000	0.12%	\$2,869,149	31.12
COMMERCIAL	17	\$2,288,600	50.00	\$4,576,991	\$2,288,600	1.00000	0.06%	\$1,400,782	30.60
INDUSTRIAL	7	\$1,673,400	50.00	\$3,346,633	\$1,673,400	1.00000	0.04%	\$1,057,402	31.60
RESIDENTIAL	1,072	\$72,160,200	49.93	\$144,532,443	\$72,160,200	1.00000	1.85%	\$46,064,060	31.87
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,227</b>	<b>\$80,726,900</b>	<b>49.93</b>	<b>\$161,674,716</b>	<b>\$80,726,900</b>	<b>1.00000</b>	<b>2.07%</b>	<b>\$51,391,393</b>	<b>31.79</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	16	\$335,800	50.00	\$671,600	\$335,800	1.00000	0.01%	\$335,800	50.00
INDUSTRIAL	1	\$1,100	50.00	\$2,200	\$1,100	1.00000	0.00%	\$1,100	50.00
RESIDENTIAL	18	\$478,400	49.22	\$971,950	\$478,400	1.00000	0.01%	\$378,942	38.99
UTILITY	3	\$640,400	50.00	\$1,280,800	\$640,400	1.00000	0.02%	\$640,400	50.00
<b>TOTAL PERSONAL</b>	<b>38</b>	<b>\$1,455,700</b>	<b>49.74</b>	<b>\$2,926,550</b>	<b>\$1,455,700</b>	<b>1.00000</b>	<b>0.04%</b>	<b>\$1,356,242</b>	<b>46.34</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,281</b>	<b>\$82,182,600</b>	<b>49.93</b>	<b>\$164,601,266</b>	<b>\$82,182,600</b>		<b>2.11%</b>	<b>\$52,747,635</b>	<b>32.05</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	3	\$24,900	50.00	\$49,800	\$24,900	1.00000	0.00%	\$18,928	38.01
COMMERCIAL	91	\$6,607,900	49.99	\$13,219,195	\$6,607,900	1.00000	0.17%	\$5,423,643	41.03
INDUSTRIAL	23	\$5,855,200	49.84	\$11,748,513	\$5,855,200	1.00000	0.15%	\$5,546,525	47.21
RESIDENTIAL	1,333	\$51,027,000	49.95	\$102,165,589	\$51,027,000	1.00000	1.31%	\$40,584,480	39.72
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,450</b>	<b>\$63,515,000</b>	<b>49.94</b>	<b>\$127,183,097</b>	<b>\$63,515,000</b>	<b>1.00000</b>	<b>1.63%</b>	<b>\$51,573,576</b>	<b>40.55</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	116	\$892,400	50.00	\$1,784,800	\$892,400	1.00000	0.02%	\$892,400	50.00
INDUSTRIAL	13	\$7,587,600	50.00	\$15,175,200	\$7,587,600	1.00000	0.19%	\$7,587,600	50.00
RESIDENTIAL									
UTILITY	2	\$1,119,000	50.00	\$2,238,000	\$1,119,000	1.00000	0.03%	\$1,119,000	50.00
<b>TOTAL PERSONAL</b>	<b>131</b>	<b>\$9,599,000</b>	<b>50.00</b>	<b>\$19,198,000</b>	<b>\$9,599,000</b>	<b>1.00000</b>	<b>0.25%</b>	<b>\$9,599,000</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,657</b>	<b>\$73,114,000</b>	<b>49.95</b>	<b>\$146,381,097</b>	<b>\$73,114,000</b>		<b>1.88%</b>	<b>\$61,172,576</b>	<b>41.79</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	21	\$173,600	50.00	\$347,200	\$173,600	1.00000	0.00%	\$160,831	46.32
COMMERCIAL	1,230	\$136,833,700	49.52	\$276,301,539	\$136,833,700	1.00000	3.51%	\$117,380,175	42.48
INDUSTRIAL	249	\$109,888,900	49.08	\$223,876,431	\$109,888,900	1.00000	2.82%	\$104,812,046	46.82
RESIDENTIAL	12,965	\$336,150,700	49.89	\$673,835,978	\$336,150,700	1.00000	8.63%	\$259,245,700	38.47
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>14,465</b>	<b>\$583,046,900</b>	<b>49.65</b>	<b>\$1,174,361,148</b>	<b>\$583,046,900</b>	<b>1.00000</b>	<b>14.96%</b>	<b>\$481,598,752</b>	<b>41.01</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	1,386	\$38,268,900	50.00	\$76,537,800	\$38,268,900	1.00000	0.98%	\$38,268,900	50.00
INDUSTRIAL	99	\$89,618,500	50.00	\$179,237,000	\$89,618,500	1.00000	2.30%	\$89,618,500	50.00
RESIDENTIAL									
UTILITY	6	\$22,194,500	50.00	\$44,389,000	\$22,194,500	1.00000	0.57%	\$22,194,500	50.00
<b>TOTAL PERSONAL</b>	<b>1,491</b>	<b>\$150,081,900</b>	<b>50.00</b>	<b>\$300,163,800</b>	<b>\$150,081,900</b>	<b>1.00000</b>	<b>3.85%</b>	<b>\$150,081,900</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>17,131</b>	<b>\$733,128,800</b>	<b>49.72</b>	<b>\$1,474,524,948</b>	<b>\$733,128,800</b>		<b>18.82%</b>	<b>\$631,680,652</b>	<b>42.84</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	410	\$25,386,400	49.62	\$51,162,518	\$25,386,400	1.00000	0.65%	\$23,298,664	45.54
INDUSTRIAL	131	\$11,868,300	49.30	\$24,071,615	\$11,868,300	1.00000	0.30%	\$11,445,381	47.55
RESIDENTIAL	4,477	\$69,928,600	49.69	\$140,718,058	\$69,928,600	1.00000	1.79%	\$55,323,049	39.31
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>5,018</b>	<b>\$ 107,183,300</b>	<b>49.63</b>	<b>215,952,191</b>	<b>\$107,183,300</b>	<b>1.00000</b>	<b>2.75%</b>	<b>\$ 90,067,094</b>	<b>41.71</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	436	\$6,959,200	50.00	\$13,918,400	\$6,959,200	1.00000	0.18%	\$6,959,200	50.00
INDUSTRIAL	48	\$10,849,600	50.00	\$21,699,200	\$10,849,600	1.00000	0.28%	\$10,849,600	50.00
RESIDENTIAL									
UTILITY	3	\$6,315,800	50.00	\$12,631,600	\$6,315,800	1.00000	0.16%	\$6,315,800	50.00
<b>TOTAL PERSONAL</b>	<b>487</b>	<b>\$ 24,124,600</b>	<b>50.00</b>	<b>\$ 48,249,200</b>	<b>\$24,124,600</b>	<b>1.00000</b>	<b>0.62%</b>	<b>\$ 24,124,600</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>	<b>495</b>								
<b>GRAND TOTAL</b>	<b>6,000</b>	<b>\$ 131,307,900</b>	<b>49.70</b>	<b>\$ 264,201,391</b>	<b>\$131,307,900</b>		<b>3.37%</b>	<b>\$ 114,191,694</b>	<b>43.22</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	95	\$14,918,100	49.89	\$29,904,275	\$14,918,100	1.00000	0.38%	\$13,268,057	44.37
INDUSTRIAL									
RESIDENTIAL	1,643	\$113,659,400	49.83	\$228,087,139	\$113,659,400	1.00000	2.92%	\$91,844,676	40.27
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,738</b>	<b>\$128,577,500</b>	<b>49.84</b>	<b>\$257,991,414</b>	<b>\$128,577,500</b>	<b>1.00000</b>	<b>3.30%</b>	<b>\$105,112,733</b>	<b>40.74</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	179	\$3,008,100	50.00	\$6,016,200	\$3,008,100	1.00000	0.08%	\$3,008,100	50.00
INDUSTRIAL									
RESIDENTIAL									
UTILITY	2	\$1,922,500	50.00	\$3,845,000	\$1,922,500	1.00000	0.05%	\$1,922,500	50.00
<b>TOTAL PERSONAL</b>	<b>181</b>	<b>\$4,930,600</b>	<b>50.00</b>	<b>\$9,861,200</b>	<b>\$4,930,600</b>	<b>1.00000</b>	<b>0.13%</b>	<b>\$4,930,600</b>	<b>50.00</b>
EXEMPT PROPERTY	38								
<b>GRAND TOTAL</b>	<b>1,957</b>	<b>\$133,508,100</b>	<b>49.84</b>	<b>\$267,852,614</b>	<b>\$133,508,100</b>		<b>3.43%</b>	<b>\$110,043,333</b>	<b>41.08</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	15	\$7,577,400	49.96	\$15,166,064	\$7,577,400	1.00000	0.19%	\$3,439,728	22.68
COMMERCIAL	525	\$110,164,200	49.86	\$220,945,588	\$110,164,200	1.00000	2.83%	\$94,054,808	42.57
INDUSTRIAL	166	\$33,048,900	49.80	\$66,364,045	\$33,048,900	1.00000	0.85%	\$27,332,413	41.19
RESIDENTIAL	8,901	\$513,483,300	49.79	\$1,031,377,522	\$513,483,300	1.00000	13.18%	\$435,215,436	42.20
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>9,607</b>	<b>\$664,273,800</b>	<b>49.80</b>	<b>\$1,333,853,219</b>	<b>\$664,273,800</b>	<b>1.00000</b>	<b>17.05%</b>	<b>\$560,042,385</b>	<b>41.99</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	940	\$27,268,100	50.00	\$54,536,200	\$27,268,100	1.00000	0.70%	\$27,268,100	50.00
INDUSTRIAL	119	\$19,796,700	50.00	\$39,593,400	\$19,796,700	1.00000	0.51%	\$19,796,700	50.00
RESIDENTIAL									
UTILITY	7	\$11,362,300	50.00	\$22,724,600	\$11,362,300	1.00000	0.29%	\$11,362,300	50.00
<b>TOTAL PERSONAL</b>	<b>1,066</b>	<b>\$58,427,100</b>	<b>50.00</b>	<b>\$116,854,200</b>	<b>\$58,427,100</b>	<b>1.00000</b>	<b>1.50%</b>	<b>\$58,427,100</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>10,911</b>	<b>\$722,700,900</b>	<b>49.82</b>	<b>\$1,450,707,419</b>	<b>\$722,700,900</b>		<b>18.55%</b>	<b>\$618,469,485</b>	<b>42.63</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF CEV	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	92	\$33,919,000	49.81	\$68,091,539	\$33,919,000	1.00000	0.87%	\$31,029,021	45.57
INDUSTRIAL	9	\$1,909,400	49.92	\$3,825,053	\$1,909,400	1.00000	0.05%	\$1,832,062	47.90
RESIDENTIAL	1,300	\$61,600,200	49.84	\$123,607,794	\$61,600,200	1.00000	1.58%	\$52,512,401	42.48
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,401</b>	<b>\$ 97,428,600</b>	<b>49.83</b>	<b>\$ 195,524,386</b>	<b>\$97,428,600</b>	<b>1.00000</b>	<b>2.50%</b>	<b>\$ 85,373,484</b>	<b>43.66</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	297	\$5,926,400	50.00	\$11,852,800	\$5,926,400	1.00000	0.15%	\$5,926,400	50.00
INDUSTRIAL	6	\$3,822,600	50.00	\$7,645,200	\$3,822,600	1.00000	0.10%	\$3,822,600	50.00
RESIDENTIAL									
UTILITY	2	\$993,200	50.00	\$1,986,400	\$993,200	1.00000	0.03%	\$993,200	50.00
<b>TOTAL PERSONAL</b>	<b>305</b>	<b>\$10,742,200</b>	<b>50.00</b>	<b>\$ 21,484,400</b>	<b>\$10,742,200</b>	<b>1.00000</b>	<b>0.28%</b>	<b>\$ 10,742,200</b>	<b>50.00</b>
<b>EXEMPT PROPERTY</b>									
<b>GRAND TOTAL</b>	<b>1,734</b>	<b>\$108,170,800</b>	<b>49.85</b>	<b>\$ 217,008,786</b>	<b>\$108,170,800</b>		<b>2.78%</b>	<b>\$ 96,115,684</b>	<b>44.29</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	% OF C.E.V.	TAXABLE VALUE	TAXABLE RATIO
<b>REAL PROPERTY</b>									
AGRICULTURAL	3	\$57,600	50.00	\$115,200	\$57,600	1.00000	0.00%	\$17,454	15.15%
COMMERCIAL	144	\$17,396,600	49.12	\$35,414,908	\$17,396,600	1.00000	0.45%	\$13,735,770	38.79%
INDUSTRIAL	35	\$9,825,300	49.75	\$19,748,345	\$9,825,300	1.00000	0.25%	\$9,596,881	48.60%
RESIDENTIAL	1,090	\$43,652,100	49.78	\$87,697,925	\$43,652,100	1.00000	1.12%	\$36,927,912	42.11%
TIMBER-CUTOVER									
DEVELOPMENTAL									
<b>TOTAL REAL</b>	<b>1,272</b>	<b>\$70,931,600</b>	<b>49.61</b>	<b>\$142,976,378</b>	<b>\$70,931,600</b>	<b>1.00000</b>	<b>1.82%</b>	<b>\$60,278,017</b>	<b>42.16%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL									
COMMERCIAL	188	\$2,724,800	50.00	\$5,449,600	\$2,724,800	1.00000	0.07%	\$2,724,800	50.00%
INDUSTRIAL	19	\$26,750,900	50.00	\$53,501,800	\$26,750,900	1.00000	0.69%	\$26,750,900	50.00%
RESIDENTIAL									
UTILITY	2	\$2,592,700	50.00	\$5,185,400	\$2,592,700	1.00000	0.07%	\$2,592,700	50.00%
<b>TOTAL PERSONAL</b>	<b>209</b>	<b>\$32,068,400</b>	<b>50.00</b>	<b>\$64,136,800</b>	<b>\$32,068,400</b>	<b>1.00000</b>	<b>0.82%</b>	<b>\$32,068,400</b>	<b>50.00%</b>
<b>EXEMPT PROPERTY</b>	103								
<b>GRAND TOTAL</b>	<b>1,584</b>	<b>\$103,000,000</b>	<b>49.73</b>	<b>\$207,113,178</b>	<b>\$103,000,000</b>		<b>2.64%</b>	<b>\$92,346,417</b>	<b>44.59%</b>

**TOTAL COUNTY EQUALIZED VALUE: \$3,896,510,084**

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

UNITS	2001 COUNTY EQUALIZED VALUATION							TOTAL REAL	PERSONAL	TOTAL UNIT
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD				
<b>70-120 COOPERSVILLE</b>										
Ravenna Township	3,380,500	0	46,900	5,291,300	0	0	8,718,700	222,600	8,941,300	
Homestead Portion	3,246,095	0	10,500	4,835,600	0	0	8,092,195	0	8,092,195	
Non-Homestead Portion	134,405	0	36,400	455,700	0	0	626,505	222,600	849,105	
Sullivan Township	352,300	0	0	1,623,400	0	0	1,975,700	23,700	1,999,400	
Homestead Portion	352,300	0	0	1,464,700	0	0	1,817,000	0	1,817,000	
Non-Homestead Portion	0	0	0	158,700	0	0	158,700	23,700	182,400	
<b>70-120 TOTALS</b>	<b>3,732,800</b>	<b>0</b>	<b>46,900</b>	<b>6,914,700</b>	<b>0</b>	<b>0</b>	<b>10,694,400</b>	<b>246,300</b>	<b>10,940,700</b>	
Homestead Portion	3,598,395	0	10,500	6,300,300	0	0	9,909,195	0	9,909,195	
Non-Homestead Portion	134,405	0	36,400	614,400	0	0	785,205	246,300	1,031,505	
<b>62-040 FREMONT</b>										
Holton Township	2,387,500	278,300	0	1,192,600	0	0	3,858,400	375,500	4,233,900	
Homestead Portion	2,366,200	29,200	0	1,055,500	0	0	3,450,900	0	3,450,900	
Non-Homestead Portion	21,300	249,100	0	137,100	0	0	407,500	375,500	783,000	
<b>62-040 TOTALS</b>	<b>2,387,500</b>	<b>278,300</b>	<b>0</b>	<b>1,192,600</b>	<b>0</b>	<b>0</b>	<b>3,858,400</b>	<b>375,500</b>	<b>4,233,900</b>	
Homestead Portion	2,366,200	29,200	0	1,055,500	0	0	3,450,900	0	3,450,900	
Non-Homestead Portion	21,300	249,100	0	137,100	0	0	407,500	375,500	783,000	
<b>61-080 FRUITPORT</b>										
Fruitport Township	4,489,400	56,292,800	3,347,300	235,296,240	0	0	299,425,740	16,300,600	315,726,340	
Homestead Portion	4,255,600	3,494,379	13,700	213,362,957	0	0	221,126,636	0	221,126,636	
Non-Homestead Portion	233,800	52,798,421	3,333,600	21,933,283	0	0	78,299,104	16,300,600	94,599,704	
Sullivan Township	799,400	181,400	0	19,843,000	0	0	20,823,800	586,100	21,409,900	
Homestead Portion	799,400	0	0	18,536,445	0	0	19,335,845	0	19,335,845	
Non-Homestead Portion	0	181,400	0	1,306,555	0	0	1,487,955	586,100	2,074,055	
<b>61-080 TOTALS</b>	<b>5,288,800</b>	<b>56,474,200</b>	<b>3,347,300</b>	<b>255,139,240</b>	<b>0</b>	<b>0</b>	<b>320,249,540</b>	<b>16,886,700</b>	<b>337,136,240</b>	
Homestead Portion	5,055,000	3,494,379	13,700	231,899,402	0	0	240,462,481	0	240,462,481	
Non-Homestead Portion	233,800	52,979,821	3,333,600	23,239,838	0	0	79,787,059	16,886,700	96,673,759	

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

2001 COUNTY EQUALIZED VALUATION  
 SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>70-010 GRAND HAVEN</b>								
City of Norton Shores	883,600	9,748,100	19,232,300	20,730,300	0	50,594,300	11,089,300	61,683,600
Homestead Portion	791,100	95,792	0	12,976,311	0	13,863,203	0	13,863,203
Non-Homestead Portion	92,500	9,652,308	19,232,300	7,753,989	0	36,731,097	11,089,300	47,820,397
<b>70-010 TOTALS</b>	<b>883,600</b>	<b>9,748,100</b>	<b>19,232,300</b>	<b>20,730,300</b>	<b>0</b>	<b>50,594,300</b>	<b>11,089,300</b>	<b>61,683,600</b>
Homestead Portion	791,100	95,792	0	12,976,311	0	13,863,203	0	13,863,203
Non-Homestead Portion	92,500	9,652,308	19,232,300	7,753,989	0	36,731,097	11,089,300	47,820,397
<b>62-050 GRANT</b>								
Casnovia Township	6,838,200	570,400	923,700	18,224,245	0	26,556,545	1,287,300	27,843,845
Homestead Portion	6,471,058	36,400	34,600	16,075,045	0	22,617,103	0	22,617,103
Non-Homestead Portion	367,142	534,000	889,100	2,149,200	0	3,939,442	1,287,300	5,226,742
Moorland Township	311,600	0	0	630,200	0	941,800	42,700	984,500
Homestead Portion	242,600	0	0	493,400	0	736,000	0	736,000
Non-Homestead Portion	69,000	0	0	136,800	0	205,800	42,700	248,500
<b>62-050 TOTALS</b>	<b>7,149,800</b>	<b>570,400</b>	<b>923,700</b>	<b>18,854,445</b>	<b>0</b>	<b>27,498,345</b>	<b>1,330,000</b>	<b>28,828,345</b>
Homestead Portion	6,713,658	36,400	34,600	16,568,445	0	23,353,103	0	23,353,103
Non-Homestead Portion	436,142	534,000	889,100	2,286,000	0	4,145,242	1,330,000	5,475,242
<b>61-120 HOLTON</b>								
Blue Lake Township	0	229,400	0	21,304,246	0	21,533,646	561,800	22,095,446
Homestead Portion	0	79,560	0	15,227,996	0	15,307,556	0	15,307,556
Non-Homestead Portion	0	149,840	0	6,076,250	0	6,226,090	561,800	6,787,890
Cedar Creek Township	2,800,606	2,679,850	0	44,851,904	0	50,332,360	1,342,160	51,674,520
Homestead Portion	2,536,834	74,950	0	32,477,276	0	35,089,060	0	35,089,060
Non-Homestead Portion	263,772	2,604,900	0	12,374,628	0	15,243,300	1,342,160	16,585,460
Holton Township	6,110,145	1,622,900	0	29,248,940	0	36,981,985	1,922,200	38,904,185
Homestead Portion	5,917,030	134,575	0	21,649,152	0	27,700,757	0	27,700,757
Non-Homestead Portion	193,115	1,488,325	0	7,599,788	0	9,281,228	1,922,200	11,203,428
<b>61-120 TOTALS</b>	<b>8,910,751</b>	<b>4,532,150</b>	<b>0</b>	<b>95,405,090</b>	<b>0</b>	<b>108,847,991</b>	<b>3,826,160</b>	<b>112,674,151</b>
Homestead Portion	8,453,864	289,085	0	69,354,424	0	78,097,373	0	78,097,373
Non-Homestead Portion	456,887	4,243,065	0	26,050,666	0	30,750,618	3,826,160	34,576,778

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

2001 COUNTY EQUALIZED VALUATION  
 SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>41-150 KENT CITY</b>								
Casnovia Township	9,396,400	595,400	332,000	14,865,400	0	25,189,200	1,272,700	26,461,900
Homestead Portion	8,874,500	45,900	65,700	13,412,100	0	22,398,200	0	22,398,200
Non-Homestead Portion	521,900	549,500	266,300	1,453,300	0	2,791,000	1,272,700	4,063,700
<b>41-150 TOTALS</b>	<b>9,396,400</b>	<b>595,400</b>	<b>332,000</b>	<b>14,865,400</b>	<b>0</b>	<b>25,189,200</b>	<b>1,272,700</b>	<b>26,461,900</b>
Homestead Portion	8,874,500	45,900	65,700	13,412,100	0	22,398,200	0	22,398,200
Non-Homestead Portion	521,900	549,500	266,300	1,453,300	0	2,791,000	1,272,700	4,063,700
<b>61-060 MONA SHORES</b>								
Fruitport Township	0	6,365,800	0	1,338,200	0	7,704,000	180,600	7,884,600
Homestead Portion	0	26,670	0	1,167,000	0	1,193,670	0	1,193,670
Non-Homestead Portion	0	6,339,130	0	171,200	0	6,510,330	180,600	6,690,930
City of Muskegon Hgts	0	3,174,200	0	0	0	3,174,200	600,300	3,774,500
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,174,200	0	0	0	3,174,200	600,300	3,774,500
City of Norton Shores	6,693,800	87,951,200	13,054,500	482,714,700	0	590,414,200	44,393,100	634,807,300
Homestead Portion	6,681,000	704,133	0	436,480,431	0	443,865,564	0	443,865,564
Non-Homestead Portion	12,800	87,247,067	13,054,500	46,234,269	0	146,548,636	44,393,100	190,941,736
City of Roosevelt Park	0	33,919,000	1,909,400	61,600,200	0	97,428,600	10,742,200	108,170,800
Homestead Portion	0	120,500	0	55,553,195	0	55,673,695	0	55,673,695
Non-Homestead Portion	0	33,798,500	1,909,400	6,047,005	0	41,754,905	10,742,200	52,497,105
<b>61-060 TOTALS</b>	<b>6,693,800</b>	<b>131,410,200</b>	<b>14,963,900</b>	<b>545,653,100</b>	<b>0</b>	<b>698,721,000</b>	<b>55,916,200</b>	<b>754,637,200</b>
Homestead Portion	6,681,000	851,303	0	493,200,626	0	500,732,929	0	500,732,929
Non-Homestead Portion	12,800	130,558,897	14,963,900	52,452,474	0	197,988,071	55,916,200	253,904,271

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

2001 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-180 MONTAGUE</b>								
Montague Township	4,949,100	2,639,700	640,800	35,334,600	0	43,564,200	3,847,500	47,411,700
Homestead Portion	4,898,576	118,614	0	26,324,180	0	31,341,370	0	31,341,370
Non-Homestead Portion	50,524	2,521,086	640,800	9,010,420	0	12,222,830	3,847,500	16,070,330
Whitehall Township	0	26,300	0	852,400	0	878,700	11,000	889,700
Homestead Portion	0	0	0	685,700	0	685,700	0	685,700
Non-Homestead Portion	0	26,300	0	166,700	0	193,000	11,000	204,000
White River Township	4,604,700	2,288,600	1,673,400	72,160,200	0	80,726,900	1,455,700	82,182,600
Homestead Portion	4,565,900	19,000	0	38,436,395	0	43,021,295	88,900	43,110,195
Non-Homestead Portion	38,800	2,269,600	1,673,400	33,723,805	0	37,705,605	1,366,800	39,072,405
City of Montague	24,900	6,607,900	5,855,200	51,027,000	0	63,515,000	9,599,000	73,114,000
Homestead Portion	24,900	64,125	0	35,094,581	0	35,183,606	0	35,183,606
Non-Homestead Portion	0	6,543,775	5,855,200	15,932,419	0	28,331,394	9,599,000	37,930,394
<b>61-180 TOTALS</b>	<b>9,578,700</b>	<b>11,562,500</b>	<b>8,169,400</b>	<b>159,374,200</b>	<b>0</b>	<b>188,684,800</b>	<b>14,913,200</b>	<b>203,598,000</b>
Homestead Portion	9,489,376	201,739	0	100,540,856	0	110,231,971	88,900	110,320,871
Non-Homestead Portion	89,324	11,360,761	8,169,400	58,833,344	0	78,452,829	14,824,300	93,277,129
<b>61-010 MUSKEGON</b>								
Muskegon Township	0	1,483,600	637,300	142,600	0	2,263,500	243,500	2,507,000
Homestead Portion	0	0	24,090	66,900	0	90,990	0	90,990
Non-Homestead Portion	0	1,483,600	613,210	75,700	0	2,172,510	243,500	2,416,010
City of Muskegon	151,500	125,276,300	28,258,100	333,771,100	0	487,457,000	109,883,100	597,340,100
Homestead Portion	79,500	4,031,758	2,000	249,187,542	0	253,300,800	0	253,300,800
Non-Homestead Portion	72,000	121,244,542	28,256,100	84,583,558	0	234,156,200	109,883,100	344,039,300
City of Norton Shores	0	12,464,900	762,100	10,038,300	0	23,265,300	2,944,700	26,210,000
Homestead Portion	0	21,500	0	7,490,500	0	7,512,000	0	7,512,000
Non-Homestead Portion	0	12,443,400	762,100	2,547,800	0	15,753,300	2,944,700	18,698,000
<b>61-010 TOTALS</b>	<b>151,500</b>	<b>139,224,800</b>	<b>29,657,500</b>	<b>343,952,000</b>	<b>0</b>	<b>512,985,800</b>	<b>113,071,300</b>	<b>626,057,100</b>
Homestead Portion	79,500	4,053,258	26,090	256,744,942	0	260,903,790	0	260,903,790
Non-Homestead Portion	72,000	135,171,542	29,631,410	87,207,058	0	252,082,010	113,071,300	365,153,310

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

UNITS	2001 COUNTY EQUALIZED VALUATION							TOTAL REAL	PERSONAL	TOTAL UNIT
	SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL			
<b>61-020 MUSKEGON HTS</b>										
City of Muskegon Hgts	0	22,212,200	11,868,300	69,928,600	0	104,009,100	23,524,300	127,533,400		
Homestead Portion	0	0	0	41,376,122	0	41,376,122	0	41,376,122		
Non-Homestead Portion	0	22,212,200	11,868,300	28,552,478	0	62,632,978	23,524,300	86,157,278		
<b>61-020 TOTALS</b>	<b>0</b>	<b>22,212,200</b>	<b>11,868,300</b>	<b>69,928,600</b>	<b>0</b>	<b>104,009,100</b>	<b>23,524,300</b>	<b>127,533,400</b>		
Homestead Portion	0	0	0	41,376,122	0	41,376,122	0	41,376,122		
Non-Homestead Portion	0	22,212,200	11,868,300	28,552,478	0	62,632,978	23,524,300	86,157,278		
<b>61-230 NORTH MUSKEGON</b>										
City of North Muskegon	0	14,918,100	0	113,659,400	0	128,577,500	4,930,600	133,508,100		
Homestead Portion	0	71,268	0	105,000,873	0	105,072,141	0	105,072,141		
Non-Homestead Portion	0	14,846,832	0	8,658,527	0	23,505,359	4,930,600	28,435,959		
<b>61-230 TOTALS</b>	<b>0</b>	<b>14,918,100</b>	<b>0</b>	<b>113,659,400</b>	<b>0</b>	<b>128,577,500</b>	<b>4,930,600</b>	<b>133,508,100</b>		
Homestead Portion	0	71,268	0	105,000,873	0	105,072,141	0	105,072,141		
Non-Homestead Portion	0	14,846,832	0	8,658,527	0	23,505,359	4,930,600	28,435,959		
<b>61-065 OAKRIDGE</b>										
Cedar Creek Township	245,100	218,200	0	536,700	0	1,000,000	16,300	1,016,300		
Homestead Portion	245,100	0	0	472,600	0	717,700	0	717,700		
Non-Homestead Portion	0	218,200	0	64,100	0	282,300	16,300	298,600		
Egelston Township	1,184,200	13,770,400	8,572,800	111,695,400	0	135,222,800	20,068,100	155,290,900		
Homestead Portion	1,184,200	243,985	0	98,831,772	0	100,259,957	136,500	100,396,457		
Non-Homestead Portion	0	13,526,415	8,572,800	12,863,628	0	34,962,843	19,931,600	54,894,443		
<b>61-065 TOTALS</b>	<b>1,429,300</b>	<b>13,988,600</b>	<b>8,572,800</b>	<b>112,232,100</b>	<b>0</b>	<b>136,222,800</b>	<b>20,084,400</b>	<b>156,307,200</b>		
Homestead Portion	1,429,300	243,985	0	99,304,372	0	100,977,657	136,500	101,114,157		
Non-Homestead Portion	0	13,744,615	8,572,800	12,927,728	0	35,245,143	19,947,900	55,193,043		

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

2001 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-190 ORCHARD VIEW</b>								
Muskegon Township	60,100	47,679,400	7,095,500	147,064,900	681,800	202,581,700	18,739,000	221,320,700
Homestead Portion	40,100	331,627	0	130,588,708	0	130,960,435	209,600	131,170,035
Non-Homestead Portion	20,000	47,347,773	7,095,500	16,476,192	681,800	71,621,265	18,529,400	90,150,665
City of Muskegon	22,100	11,557,400	29,110,900	2,189,600	0	42,880,000	34,557,600	77,437,600
Homestead Portion	22,100	0	0	1,756,000	0	1,778,100	0	1,778,100
Non-Homestead Portion	0	11,557,400	29,110,900	433,600	0	41,101,900	34,557,600	75,659,500
<b>61-190 TOTALS</b>	<b>82,200</b>	<b>59,236,800</b>	<b>36,206,400</b>	<b>149,254,500</b>	<b>681,800</b>	<b>245,461,700</b>	<b>53,296,600</b>	<b>298,758,300</b>
Homestead Portion	62,200	331,627	0	132,344,708	0	132,738,535	209,600	132,948,135
Non-Homestead Portion	20,000	58,905,173	36,206,400	16,909,792	681,800	112,723,165	53,087,000	165,810,165
<b>61-210 RAVENNA</b>								
Casnovia Township	290,000	139,500	0	1,862,300	0	2,291,800	40,700	2,332,500
Homestead Portion	258,300	0	0	1,673,300	0	1,931,600	0	1,931,600
Non-Homestead Portion	31,700	139,500	0	189,000	0	360,200	40,700	400,900
Moorland Township	6,507,100	1,707,800	522,000	21,275,000	0	30,011,900	1,825,100	31,837,000
Homestead Portion	6,116,536	0	11,700	18,032,300	0	24,160,536	0	24,160,536
Non-Homestead Portion	390,564	1,707,800	510,300	3,242,700	0	5,851,364	1,825,100	7,676,464
Ravenna Township	11,849,700	3,756,100	1,214,600	37,853,000	0	54,673,400	4,995,900	59,669,300
Homestead Portion	11,712,764	273,646	21,200	33,785,339	0	45,792,949	0	45,792,949
Non-Homestead Portion	136,936	3,482,454	1,193,400	4,067,661	0	8,880,451	4,995,900	13,876,351
Sullivan Township	2,531,500	381,200	0	26,365,000	0	29,277,700	1,245,800	30,523,500
Homestead Portion	2,531,500	8,200	0	23,323,536	0	25,863,236	0	25,863,236
Non-Homestead Portion	0	373,000	0	3,041,464	0	3,414,464	1,245,800	4,660,264
<b>61-210 TOTALS</b>	<b>21,178,300</b>	<b>5,984,600</b>	<b>1,736,600</b>	<b>87,355,300</b>	<b>0</b>	<b>116,254,800</b>	<b>8,107,500</b>	<b>124,362,300</b>
Homestead Portion	20,619,100	281,846	32,900	76,814,475	0	97,748,321	0	97,748,321
Non-Homestead Portion	559,200	5,702,754	1,703,700	10,540,825	0	18,506,479	8,107,500	26,613,979

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

2001 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-220 REETHS-PUFFER</b>								
Cedar Creek Township	0	68,900	0	4,541,000	0	4,609,900	706,600	5,316,500
Homestead Portion	0	16,350	0	3,859,350	0	3,875,700	0	3,875,700
Non-Homestead Portion	0	52,550	0	681,650	0	734,200	706,600	1,440,800
Dalton Township	40,200	8,939,700	1,030,900	119,358,300	0	129,369,100	7,563,100	136,932,200
Homestead Portion	40,200	190,548	0	101,328,988	0	101,559,736	0	101,559,736
Non-Homestead Portion	0	8,749,152	1,030,900	18,029,312	0	27,809,364	7,563,100	35,372,464
Fruitland Township	1,537,600	3,536,300	0	33,512,000	0	38,585,900	4,053,000	42,638,900
Homestead Portion	1,537,600	39,300	0	27,856,650	0	29,433,550	0	29,433,550
Non-Homestead Portion	0	3,497,000	0	5,655,350	0	9,152,350	4,053,000	13,205,350
Laketon Township	60,000	3,688,600	0	168,276,800	0	172,025,400	3,551,200	175,576,600
Homestead Portion	60,000	371,990	0	151,303,917	0	151,735,907	0	151,735,907
Non-Homestead Portion	0	3,316,610	0	16,972,883	0	20,289,493	3,551,200	23,840,693
Muskegon Township	504,100	21,796,200	2,201,600	71,855,600	337,100	96,694,600	8,685,000	105,379,600
Homestead Portion	504,100	98,100	0	63,242,695	42,300	63,887,195	23,500	63,910,695
Non-Homestead Portion	0	21,698,100	2,201,600	8,612,905	294,800	32,807,405	8,661,500	41,468,905
City of Muskegon	0	0	52,519,900	190,000	0	52,709,900	5,641,200	58,351,100
Homestead Portion	0	0	0	190,000	0	190,000	0	190,000
Non-Homestead Portion	0	0	52,519,900	0	0	52,519,900	5,641,200	58,161,100
<b>61-220 TOTALS</b>	<b>2,141,900</b>	<b>38,029,700</b>	<b>55,752,400</b>	<b>397,733,700</b>	<b>337,100</b>	<b>493,994,800</b>	<b>30,200,100</b>	<b>524,194,900</b>
Homestead Portion	2,141,900	716,288	0	347,781,600	42,300	350,682,088	23,500	350,705,588
Non-Homestead Portion	0	37,313,412	55,752,400	49,952,100	294,800	143,312,712	30,176,600	173,489,312

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

2001 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-240 WHITEHALL</b>								
<b>Blue Lake Township</b>	0	354,500	0	28,569,428	0	28,923,928	954,000	29,877,928
Homestead Portion	0	38,060	0	22,120,128	0	22,158,188	0	22,158,188
Non-Homestead Portion	0	316,440	0	6,449,300	0	6,765,740	954,000	7,719,740
<b>Dalton Township</b>	0	199,100	4,100	21,864,500	0	22,067,700	1,127,100	23,194,800
Homestead Portion	0	18,819	0	17,117,200	0	17,136,019	0	17,136,019
Non-Homestead Portion	0	180,281	4,100	4,747,300	0	4,931,681	1,127,100	6,058,781
<b>Fruitland Township</b>	4,226,100	3,341,600	0	149,650,300	0	157,218,000	2,746,000	159,964,000
Homestead Portion	4,226,100	121,606	0	98,016,875	0	102,364,581	0	102,364,581
Non-Homestead Portion	0	3,219,994	0	51,633,425	0	54,853,419	2,746,000	57,599,419
<b>Whitehall Township</b>	0	13,665,000	295,000	31,556,320	0	45,516,320	4,041,700	49,558,020
Homestead Portion	0	243,200	0	26,005,820	0	26,249,020	0	26,249,020
Non-Homestead Portion	0	13,421,800	295,000	5,550,500	0	19,267,300	4,041,700	23,309,000
<b>City of Whitehall</b>	57,600	17,396,600	9,825,300	43,652,100	0	70,931,600	32,068,400	103,000,000
Homestead Portion	57,600	420,108	0	35,343,568	0	35,821,276	0	35,821,276
Non-Homestead Portion	0	16,976,492	9,825,300	8,308,532	0	35,110,324	32,068,400	67,178,724
<b>61-240 TOTALS</b>	<b>4,283,700</b>	<b>34,956,800</b>	<b>10,124,400</b>	<b>275,292,648</b>	<b>0</b>	<b>324,657,548</b>	<b>40,937,200</b>	<b>365,594,748</b>
Homestead Portion	4,283,700	841,793	0	198,603,591	0	203,729,084	0	203,729,084
Non-Homestead Portion	0	34,115,007	10,124,400	76,689,057	0	120,928,464	40,937,200	161,865,664
<b>GRAND TOTALS</b>	<b>83,289,051</b>	<b>543,722,850</b>	<b>200,933,900</b>	<b>2,667,537,323</b>	<b>1,018,900</b>	<b>3,496,502,024</b>	<b>400,008,060</b>	<b>3,896,510,084</b>
Homestead Portion	80,638,793	11,583,863	183,490	2,203,278,647	42,300	2,295,727,093	458,500	2,296,185,593
Non-Homestead Portion	2,650,258	532,138,987	200,750,410	464,258,676	976,600	1,200,774,931	399,549,560	1,600,324,491

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

2001 COUNTY EQUALIZED VALUATION  
 SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>INTERMEDIATE SCHOOLS</b>								
<b>MUSKEGON COUNTY</b>								
61-080 FRUITPORT	5,288,800	56,474,200	3,347,300	255,139,240	0	320,249,540	16,886,700	337,136,240
61-120 HOLTON	8,910,751	4,532,150	0	95,405,090	0	108,847,991	3,826,160	112,674,151
61-060 MONA SHORES	6,693,800	131,410,200	14,963,900	545,653,100	0	698,721,000	55,916,200	754,637,200
61-180 MONTAGUE	9,578,700	11,562,500	8,169,400	159,374,200	0	188,684,800	14,913,200	203,598,000
61-010 MUSKEGON	151,500	139,224,800	29,657,500	343,952,000	0	512,985,800	113,071,300	626,057,100
61-020 MUSKEGON HTS	0	22,212,200	11,868,300	69,928,600	0	104,009,100	23,524,300	127,533,400
61-230 NORTH MUSKEGON	0	14,918,100	0	113,659,400	0	128,577,500	4,930,600	133,508,100
61-065 OAKRIDGE	1,429,300	13,988,600	8,572,800	112,232,100	0	136,222,800	20,084,400	156,307,200
61-190 ORCHARD VIEW	82,200	59,236,800	36,206,400	149,254,500	681,800	245,461,700	53,296,600	298,758,300
61-210 RAVENNA	21,178,300	5,964,600	1,736,600	87,355,300	0	116,254,800	8,107,500	124,362,300
61-220 REETHS-PUFFER	2,141,900	38,029,700	55,752,400	397,733,700	337,100	493,994,800	30,200,100	524,194,900
61-240 WHITEHALL	4,283,700	34,956,800	10,124,400	275,292,648	0	324,657,548	40,937,200	365,594,748
<b>MUSKEGON TOTALS</b>	<b>59,738,951</b>	<b>532,530,650</b>	<b>180,399,000</b>	<b>2,604,979,878</b>	<b>1,018,900</b>	<b>3,378,667,379</b>	<b>385,694,260</b>	<b>3,764,361,639</b>
<b>OTTAWA COUNTY</b>								
70-120 COOPERSVILLE	3,732,800	0	46,900	6,914,700	0	10,694,400	246,300	10,940,700
70-010 GRAND HAVEN	883,600	9,748,100	19,232,300	20,730,300	0	50,594,300	11,089,300	61,683,600
<b>OTTAWA TOTALS</b>	<b>4,616,400</b>	<b>9,748,100</b>	<b>19,279,200</b>	<b>27,645,000</b>	<b>0</b>	<b>61,288,700</b>	<b>11,335,600</b>	<b>72,624,300</b>
<b>NEWAYGO COUNTY</b>								
62-040 FREMONT	2,387,500	278,300	0	1,192,600	0	3,858,400	375,500	4,233,900
62-050 GRANT	7,149,800	570,400	923,700	18,854,445	0	27,498,345	1,330,000	28,828,345
<b>NEWAYGO TOTALS</b>	<b>9,537,300</b>	<b>848,700</b>	<b>923,700</b>	<b>20,047,045</b>	<b>0</b>	<b>31,356,745</b>	<b>1,705,500</b>	<b>33,062,245</b>
<b>KENT COUNTY</b>								
41-150 KENT CITY	9,396,400	595,400	332,000	14,865,400	0	25,189,200	1,272,700	26,461,900
<b>KENT TOTALS</b>	<b>9,396,400</b>	<b>595,400</b>	<b>332,000</b>	<b>14,865,400</b>	<b>0</b>	<b>25,189,200</b>	<b>1,272,700</b>	<b>26,461,900</b>
<b>GRAND TOTAL</b>	<b>83,289,051</b>	<b>543,722,850</b>	<b>200,933,900</b>	<b>2,667,537,323</b>	<b>1,018,900</b>	<b>3,496,502,024</b>	<b>400,008,060</b>	<b>3,896,510,084</b>

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

2001 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>70-120 COOPERSVILLE</b>								
Ravenna Township	2,673,400	0	33,867	4,061,259	0	6,768,526	222,600	6,991,126
Homestead Portion	2,568,172	0	10,500	3,711,922	0	6,290,594	0	6,290,594
Non-Homestead Portion	105,228	0	23,367	349,337	0	477,932	222,600	700,532
Sullivan Township	254,228	0	0	1,158,934	0	1,413,162	23,700	1,436,862
Homestead Portion	254,228	0	0	1,087,627	0	1,341,855	0	1,341,855
Non-Homestead Portion	0	0	0	71,307	0	71,307	23,700	95,007
<b>70-120 TOTALS</b>	<b>2,927,628</b>	<b>0</b>	<b>33,867</b>	<b>5,220,193</b>	<b>0</b>	<b>8,181,688</b>	<b>246,300</b>	<b>8,427,988</b>
Homestead Portion	2,822,400	0	10,500	4,799,549	0	7,632,449	0	7,632,449
Non-Homestead Portion	105,228	0	23,367	420,644	0	549,239	246,300	795,539
<b>62-040 FREMONT</b>								
Holton Township	1,567,138	224,027	0	1,026,796	0	2,817,961	375,500	3,193,461
Homestead Portion	1,558,236	22,790	0	912,982	0	2,494,008	0	2,494,008
Non-Homestead Portion	8,902	201,237	0	113,814	0	323,953	375,500	699,453
<b>62-040 TOTALS</b>	<b>1,567,138</b>	<b>224,027</b>	<b>0</b>	<b>1,026,796</b>	<b>0</b>	<b>2,817,961</b>	<b>375,500</b>	<b>3,193,461</b>
Homestead Portion	1,558,236	22,790	0	912,982	0	2,494,008	0	2,494,008
Non-Homestead Portion	8,902	201,237	0	113,814	0	323,953	375,500	699,453
<b>61-080 FRUITPORT</b>								
Fruitport Township	2,670,384	44,125,289	3,130,597	193,042,144	0	242,968,414	16,300,600	259,269,014
Homestead Portion	2,444,333	2,044,731	12,900	175,127,934	0	179,629,898	0	179,629,898
Non-Homestead Portion	226,051	42,080,558	3,117,697	17,914,210	0	63,338,516	16,300,600	79,639,116
Sullivan Township	569,855	167,947	0	15,343,067	0	16,080,869	586,100	16,666,969
Homestead Portion	569,855	0	0	14,479,312	0	15,049,167	0	15,049,167
Non-Homestead Portion	0	167,947	0	863,755	0	1,031,702	586,100	1,617,802
<b>61-080 TOTALS</b>	<b>3,240,239</b>	<b>44,293,236</b>	<b>3,130,597</b>	<b>208,385,211</b>	<b>0</b>	<b>259,049,283</b>	<b>16,886,700</b>	<b>275,935,983</b>
Homestead Portion	3,014,188	2,044,731	12,900	189,607,246	0	194,679,065	0	194,679,065
Non-Homestead Portion	226,051	42,248,505	3,117,697	18,777,965	0	64,370,218	16,886,700	81,256,918

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

2001 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>70-010 GRAND HAVEN</b>								
City of Norton Shores	425,106	7,001,303	15,524,648	14,993,559	0	37,944,616	11,089,300	49,033,916
Homestead Portion	368,749	51,604	0	9,493,467	0	9,913,820	0	9,913,820
Non-Homestead Portion	56,357	6,949,699	15,524,648	5,500,092	0	28,030,796	11,089,300	39,120,096
<b>70-010 TOTALS</b>	<b>425,106</b>	<b>7,001,303</b>	<b>15,524,648</b>	<b>14,993,559</b>	<b>0</b>	<b>37,944,616</b>	<b>11,089,300</b>	<b>49,033,916</b>
Homestead Portion	368,749	51,604	0	9,493,467	0	9,913,820	0	9,913,820
Non-Homestead Portion	56,357	6,949,699	15,524,648	5,500,092	0	28,030,796	11,089,300	39,120,096
<b>62-050 GRANT</b>								
Casnovia Township	5,726,028	483,506	842,062	14,534,705	0	21,586,301	1,287,300	22,873,601
Homestead Portion	5,367,029	29,997	24,234	12,801,699	0	18,222,959	0	18,222,959
Non-Homestead Portion	358,999	453,509	817,828	1,733,006	0	3,363,342	1,287,300	4,650,642
Moorland Township	268,275	0	0	502,460	0	770,735	42,700	813,435
Homestead Portion	199,275	0	0	374,119	0	573,394	0	573,394
Non-Homestead Portion	69,000	0	0	128,341	0	197,341	42,700	240,041
<b>62-050 TOTALS</b>	<b>5,994,303</b>	<b>483,506</b>	<b>842,062</b>	<b>15,037,165</b>	<b>0</b>	<b>22,357,036</b>	<b>1,330,000</b>	<b>23,687,036</b>
Homestead Portion	5,566,304	29,997	24,234	13,175,818	0	18,796,353	0	18,796,353
Non-Homestead Portion	427,999	453,509	817,828	1,861,347	0	3,560,683	1,330,000	4,890,683
<b>61-120 HOLTON</b>								
Blue Lake Township	0	179,973	0	17,361,767	0	17,541,740	561,800	18,103,540
Homestead Portion	0	62,797	0	12,741,971	0	12,804,768	0	12,804,768
Non-Homestead Portion	0	117,176	0	4,619,796	0	4,736,972	561,800	5,298,772
Cedar Creek Township	1,915,157	1,869,769	0	35,952,503	0	39,737,429	1,342,160	41,079,589
Homestead Portion	1,679,191	65,894	0	27,545,612	0	29,290,697	0	29,290,697
Non-Homestead Portion	235,966	1,803,875	0	8,406,891	0	10,446,732	1,342,160	11,788,892
Holton Township	3,886,408	1,413,647	0	24,366,734	0	29,666,789	1,922,200	31,588,989
Homestead Portion	3,731,309	106,129	0	18,391,654	0	22,229,092	0	22,229,092
Non-Homestead Portion	155,099	1,307,518	0	5,975,080	0	7,437,697	1,922,200	9,359,897
<b>61-120 TOTALS</b>	<b>5,801,565</b>	<b>3,463,389</b>	<b>0</b>	<b>77,681,004</b>	<b>0</b>	<b>86,945,958</b>	<b>3,826,160</b>	<b>90,772,118</b>
Homestead Portion	5,410,500	234,820	0	58,675,237	0	64,324,557	0	64,324,557
Non-Homestead Portion	391,065	3,228,569	0	19,001,767	0	22,621,401	3,826,160	26,447,561

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

2001 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS: HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>41-150 KENT CITY</b>								
Casnovia Township	7,941,519	525,390	182,174	11,975,798	0	20,624,881	1,272,457	21,897,338
Homestead Portion	7,451,142	45,639	45,811	10,839,762	0	18,382,354	0	18,382,354
Non-Homestead Portion	490,377	479,751	136,363	1,136,036	0	2,242,527	1,272,457	3,514,984
<b>41-140 TOTALS</b>	<b>7,941,519</b>	<b>525,390</b>	<b>182,174</b>	<b>11,975,798</b>	<b>0</b>	<b>20,624,881</b>	<b>1,272,457</b>	<b>21,897,338</b>
Homestead Portion	7,451,142	45,639	45,811	10,839,762	0	18,382,354	0	18,382,354
Non-Homestead Portion	490,377	479,751	136,363	1,136,036	0	2,242,527	1,272,457	3,514,984
<b>61-060 MONA SHORES</b>								
Fruitport Township	0	5,816,979	0	1,095,546	0	6,912,525	180,600	7,093,125
Homestead Portion	0	21,121	0	950,364	0	971,485	0	971,485
Non-Homestead Portion	0	5,795,858	0	145,182	0	5,941,040	180,600	6,121,640
City of Muskegon Hgts	0	3,140,474	0	0	0	3,140,474	600,300	3,740,774
Homestead Portion	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,140,474	0	0	0	3,140,474	600,300	3,740,774
City of Norton Shores	3,014,622	76,207,261	11,147,857	411,647,023	0	502,016,763	44,393,100	546,409,863
Homestead Portion	3,007,206	492,939	0	376,922,860	0	380,423,005	0	380,423,005
Non-Homestead Portion	7,416	75,714,322	11,147,857	34,724,163	0	121,593,758	44,393,100	165,986,858
City of Roosevelt Park	0	31,029,021	1,832,062	52,512,401	0	85,373,484	10,742,200	96,115,684
Homestead Portion	0	120,500	0	47,109,287	0	47,229,787	0	47,229,787
Non-Homestead Portion	0	30,908,521	1,832,062	5,403,114	0	38,143,697	10,742,200	48,885,897
<b>61-060 TOTALS</b>	<b>3,014,622</b>	<b>116,193,735</b>	<b>12,979,919</b>	<b>465,254,970</b>	<b>0</b>	<b>597,443,246</b>	<b>55,916,200</b>	<b>653,359,446</b>
Homestead Portion	3,007,206	634,560	0	424,982,511	0	428,624,277	0	428,624,277
Non-Homestead Portion	7,416	115,559,175	12,979,919	40,272,459	0	168,818,969	55,916,200	224,735,169

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

2001 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-180 MONTAGUE</b>								
Montague Township	3,300,052	2,047,673	359,565	25,862,571	0	31,569,861	3,847,500	35,417,361
Homestead Portion	3,257,678	92,431	0	20,283,896	0	23,634,005	0	23,634,005
Non-Homestead Portion	42,374	1,955,242	359,565	5,578,675	0	7,935,856	3,847,500	11,783,356
Whitehall Township	0	10,379	0	716,155	0	726,534	11,000	737,534
Homestead Portion	0	0	0	589,919	0	589,919	0	589,919
Non-Homestead Portion	0	10,379	0	126,236	0	136,615	11,000	147,615
White River Township	2,869,149	1,400,782	1,057,402	46,064,060	0	51,391,393	1,356,242	52,747,635
Homestead Portion	2,841,793	14,989	0	26,079,967	0	28,936,749	70,547	29,007,296
Non-Homestead Portion	27,356	1,385,793	1,057,402	19,984,093	0	22,454,644	1,285,695	23,740,339
City of Montague	18,928	5,423,643	5,546,525	40,584,480	0	51,573,576	9,599,000	61,172,576
Homestead Portion	18,928	54,414	0	27,770,885	0	27,844,227	0	27,844,227
Non-Homestead Portion	0	5,389,229	5,546,525	12,813,595	0	23,729,349	9,599,000	33,328,349
<b>61-180 TOTALS</b>	<b>6,188,129</b>	<b>8,882,477</b>	<b>6,963,492</b>	<b>113,227,266</b>	<b>0</b>	<b>135,261,364</b>	<b>14,813,742</b>	<b>150,075,106</b>
Homestead Portion	6,118,399	161,834	0	74,724,667	0	81,004,900	70,547	81,075,447
Non-Homestead Portion	69,730	8,720,643	6,963,492	38,502,599	0	54,256,464	14,743,195	68,999,659
<b>61-010 MUSKEGON</b>								
Muskegon Township	0	949,996	256,930	87,615	0	1,294,541	243,500	1,538,041
Homestead Portion	0	0	7,048	65,532	0	72,580	0	72,580
Non-Homestead Portion	0	949,996	249,882	22,083	0	1,221,961	243,500	1,465,461
City of Muskegon	139,065	108,712,424	26,189,377	257,197,837	0	392,238,703	109,883,100	502,121,803
Homestead Portion	67,065	3,374,162	1,261	193,919,039	0	197,361,527	0	197,361,527
Non-Homestead Portion	72,000	105,338,262	26,188,116	63,278,798	0	194,877,176	109,883,100	304,760,276
City of Norton Shores	0	10,846,244	659,908	8,574,854	0	20,081,006	2,944,700	23,025,706
Homestead Portion	0	6,146	0	6,423,710	0	6,429,856	0	6,429,856
Non-Homestead Portion	0	10,840,098	659,908	2,151,144	0	13,651,150	2,944,700	16,595,850
<b>61-010 TOTALS</b>	<b>139,065</b>	<b>120,508,664</b>	<b>27,106,215</b>	<b>265,860,306</b>	<b>0</b>	<b>413,614,250</b>	<b>113,071,300</b>	<b>526,685,550</b>
Homestead Portion	67,065	3,380,308	8,309	200,408,281	0	203,863,963	0	203,863,963
Non-Homestead Portion	72,000	117,128,356	27,097,906	65,452,025	0	209,750,287	113,071,300	322,821,587

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

2001 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-020 MUSKEGON HTS</b>								
City of Muskegon Hgts	0	20,158,190	11,445,381	55,323,049	0	86,926,620	23,524,300	110,450,920
Homestead Portion	0	0	0	33,323,570	0	33,323,570	0	33,323,570
Non-Homestead Portion	0	20,158,190	11,445,381	21,999,479	0	53,603,050	23,524,300	77,127,350
<b>61-020 TOTALS</b>	<b>0</b>	<b>20,158,190</b>	<b>11,445,381</b>	<b>55,323,049</b>	<b>0</b>	<b>86,926,620</b>	<b>23,524,300</b>	<b>110,450,920</b>
Homestead Portion	0	0	0	33,323,570	0	33,323,570	0	33,323,570
Non-Homestead Portion	0	20,158,190	11,445,381	21,999,479	0	53,603,050	23,524,300	77,127,350
<b>61-230 NORTH MUSKEGON</b>								
City of North Muskegon	0	13,268,057	0	91,844,676	0	105,112,733	4,930,600	110,043,333
Homestead Portion	0	60,550	0	84,814,184	0	84,874,734	0	84,874,734
Non-Homestead Portion	0	13,207,507	0	7,030,492	0	20,237,999	4,930,600	25,168,599
<b>61-230 TOTALS</b>	<b>0</b>	<b>13,268,057</b>	<b>0</b>	<b>91,844,676</b>	<b>0</b>	<b>105,112,733</b>	<b>4,930,600</b>	<b>110,043,333</b>
Homestead Portion	0	60,550	0	84,814,184	0	84,874,734	0	84,874,734
Non-Homestead Portion	0	13,207,507	0	7,030,492	0	20,237,999	4,930,600	25,168,599
<b>61-065 OAKRIDGE</b>								
Cedar Creek Township	152,844	121,768	0	427,497	0	702,109	16,300	718,409
Homestead Portion	152,844	0	0	394,330	0	547,174	0	547,174
Non-Homestead Portion	0	121,768	0	33,167	0	154,935	16,300	171,235
Egelston Township	618,479	11,491,781	7,155,901	85,575,279	0	104,841,440	20,065,780	124,907,220
Homestead Portion	618,479	166,988	0	76,535,037	0	77,320,504	134,180	77,454,684
Non-Homestead Portion	0	11,324,793	7,155,901	9,040,242	0	27,520,936	19,931,600	47,452,536
<b>61-065 TOTALS</b>	<b>771,323</b>	<b>11,613,549</b>	<b>7,155,901</b>	<b>86,002,776</b>	<b>0</b>	<b>105,543,549</b>	<b>20,082,080</b>	<b>125,625,629</b>
Homestead Portion	771,323	166,988	0	76,929,367	0	77,867,678	134,180	78,001,858
Non-Homestead Portion	0	11,446,561	7,155,901	9,073,409	0	27,675,871	19,947,900	47,623,771

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

2001 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-190 ORCHARD VIEW</b>								
Muskegon Township	40,415	32,782,088	5,696,657	117,774,821	466,927	156,760,908	18,695,911	175,456,819
Homestead Portion	20,415	179,575	0	105,820,242	0	106,020,232	185,946	106,206,178
Non-Homestead Portion	20,000	32,602,513	5,696,657	11,954,579	466,927	50,740,676	18,509,965	69,250,641
City of Muskegon	21,766	8,667,751	26,128,902	1,903,263	0	36,721,682	34,557,600	71,279,282
Homestead Portion	21,766	0	0	1,541,736	0	1,563,502	0	1,563,502
Non-Homestead Portion	0	8,667,751	26,128,902	361,527	0	35,158,180	34,557,600	69,715,780
<b>61-190 TOTALS</b>	<b>62,181</b>	<b>41,449,839</b>	<b>31,825,559</b>	<b>119,678,084</b>	<b>466,927</b>	<b>193,482,590</b>	<b>53,253,511</b>	<b>246,736,101</b>
Homestead Portion	42,181	179,575	0	107,361,978	0	107,583,734	185,946	107,769,680
Non-Homestead Portion	20,000	41,270,264	31,825,559	12,316,106	466,927	85,898,856	53,067,565	138,966,421
<b>61-210 RAVENNA</b>								
Casnovia Township	249,545	98,385	0	1,539,011	0	1,886,941	40,700	1,927,641
Homestead Portion	217,845	0	0	1,376,043	0	1,593,888	0	1,593,888
Non-Homestead Portion	31,700	98,385	0	162,968	0	293,053	40,700	333,753
Moorland Township	4,566,014	1,653,861	442,459	16,961,008	0	23,623,342	1,825,100	25,448,442
Homestead Portion	4,271,433	0	5,592	14,336,010	0	18,613,035	0	18,613,035
Non-Homestead Portion	294,581	1,653,861	436,867	2,624,998	0	5,010,307	1,825,100	6,835,407
Ravenna Township	9,515,085	3,205,234	1,008,753	29,952,970	0	43,682,042	4,995,900	48,677,942
Homestead Portion	9,413,937	210,270	17,195	27,247,271	0	36,888,673	0	36,888,673
Non-Homestead Portion	101,148	2,994,964	991,558	2,705,699	0	6,793,369	4,995,900	11,789,269
Sullivan Township	1,869,214	310,307	0	20,766,810	0	22,946,331	1,245,800	24,192,131
Homestead Portion	1,869,214	7,799	0	18,736,950	0	20,613,963	0	20,613,963
Non-Homestead Portion	0	302,508	0	2,029,860	0	2,332,368	1,245,800	3,578,168
<b>61-210 TOTALS</b>	<b>16,199,858</b>	<b>5,267,787</b>	<b>1,451,212</b>	<b>69,219,799</b>	<b>0</b>	<b>92,138,656</b>	<b>8,107,500</b>	<b>100,246,156</b>
Homestead Portion	15,772,429	218,069	22,787	61,696,274	0	77,709,559	0	77,709,559
Non-Homestead Portion	427,429	5,049,718	1,428,425	7,523,525	0	14,429,097	8,107,500	22,536,597

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

2001 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-220 REETHS-PUFFER</b>								
Cedar Creek Township	0	54,461	0	3,765,248	0	3,839,709	706,600	4,546,309
Homestead Portion	0	16,350	0	3,258,331	0	3,274,681	0	3,274,681
Non-Homestead Portion	0	38,111	0	526,917	0	565,028	706,600	1,271,628
Dalton Township	39,007	7,581,069	811,295	100,005,274	0	108,436,645	7,563,100	115,999,745
Homestead Portion	39,007	134,043	0	85,675,879	0	85,848,929	0	85,848,929
Non-Homestead Portion	0	7,447,026	811,295	14,329,395	0	22,587,716	7,563,100	30,150,816
Fruitland Township	1,079,533	2,792,317	0	24,928,580	0	28,800,430	4,053,000	32,853,430
Homestead Portion	1,079,533	29,166	0	21,177,520	0	22,286,219	0	22,286,219
Non-Homestead Portion	0	2,763,151	0	3,751,060	0	6,514,211	4,053,000	10,567,211
Laketon Township	19,712	3,364,221	0	141,333,571	0	144,717,504	3,551,200	148,268,704
Homestead Portion	19,712	325,377	0	128,761,129	0	129,106,218	0	129,106,218
Non-Homestead Portion	0	3,038,844	0	12,572,442	0	15,611,286	3,551,200	19,162,486
Muskegon Township	202,713	15,184,100	1,773,749	57,472,730	53,383	74,686,675	8,684,414	83,371,089
Homestead Portion	202,713	35,050	0	51,930,348	9,276	52,177,387	23,193	52,200,580
Non-Homestead Portion	0	15,149,050	1,773,749	5,542,382	44,107	22,509,288	8,661,221	31,170,509
City of Muskegon	0	0	52,493,767	144,600	0	52,638,367	5,641,200	58,279,567
Homestead Portion	0	0	0	144,600	0	144,600	0	144,600
Non-Homestead Portion	0	0	52,493,767	0	0	52,493,767	5,641,200	58,134,967
<b>61-220 TOTALS</b>	<b>1,340,965</b>	<b>28,976,168</b>	<b>55,078,811</b>	<b>327,670,003</b>	<b>53,383</b>	<b>413,119,330</b>	<b>30,199,514</b>	<b>443,318,844</b>
Homestead Portion	1,340,965	539,986	0	290,947,807	9,276	292,838,034	23,193	292,861,227
Non-Homestead Portion	0	28,436,182	55,078,811	36,722,196	44,107	120,281,296	30,176,321	150,457,617

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

2001 COUNTY TAXABLE VALUATION

SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-240 WHITEHALL</b>								
Blue Lake Township	0	320,586	0	24,913,441	0	25,234,027	954,000	26,188,027
Homestead Portion	0	35,941	0	19,825,056	0	19,860,997	0	19,860,997
Non-Homestead Portion	0	284,645	0	5,088,385	0	5,373,030	954,000	6,327,030
Dalton Township	0	154,219	3,191	18,292,722	0	18,450,132	1,127,100	19,577,232
Homestead Portion	0	7,560	0	14,882,608	0	14,890,168	0	14,890,168
Non-Homestead Portion	0	146,659	3,191	3,410,114	0	3,559,964	1,127,100	4,687,064
Fruitland Township	2,244,647	2,398,158	0	118,234,600	0	122,877,405	2,746,000	125,623,405
Homestead Portion	2,244,647	86,797	0	79,619,622	0	81,951,066	0	81,951,066
Non-Homestead Portion	0	2,311,361	0	38,614,978	0	40,926,339	2,746,000	43,672,339
Whitehall Township	0	10,857,237	284,707	25,843,368	0	36,985,312	4,041,700	41,027,012
Homestead Portion	0	132,431	0	21,779,791	0	21,912,222	0	21,912,222
Non-Homestead Portion	0	10,724,806	284,707	4,063,577	0	15,073,090	4,041,700	19,114,790
City of Whitehall	17,454	13,735,770	9,596,881	36,927,912	0	60,278,017	32,068,400	92,346,417
Homestead Portion	17,454	318,445	0	30,232,238	0	30,568,137	0	30,568,137
Non-Homestead Portion	0	13,417,325	9,596,881	6,695,674	0	29,709,880	32,068,400	61,778,280
<b>61-240 TOTALS</b>	<b>2,262,101</b>	<b>27,465,970</b>	<b>9,884,779</b>	<b>224,212,043</b>	<b>0</b>	<b>263,824,893</b>	<b>40,937,200</b>	<b>304,762,093</b>
Homestead Portion	2,262,101	581,174	0	166,339,315	0	169,182,590	0	169,182,590
Non-Homestead Portion	0	26,884,796	9,884,779	57,872,728	0	94,642,303	40,937,200	135,579,503
<b>GRAND TOTALS</b>	<b>57,875,742</b>	<b>449,775,287</b>	<b>183,604,617</b>	<b>2,152,612,698</b>	<b>520,310</b>	<b>2,844,388,654</b>	<b>399,862,364</b>	<b>3,244,251,018</b>
Homestead Portion	55,573,188	8,352,625	124,541	1,809,036,015	9,276	1,873,095,645	413,866	1,873,509,511
Non-Homestead Portion	2,302,554	441,422,662	183,480,076	343,576,683	511,034	971,293,009	399,448,498	1,370,741,507

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

2001 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>INTERMEDIATE SCHOOLS</b>								
<b>MUSKEGON COUNTY</b>								
61-080 FRUITPORT	3,240,239	44,293,236	3,130,597	208,385,211	0	259,049,283	16,886,700	275,935,983
61-120 HOLTON	5,801,565	3,463,389	0	77,681,004	0	86,945,958	3,826,160	90,772,118
61-060 MONA SHORES	3,014,622	116,193,735	12,979,919	465,254,970	0	597,443,246	55,916,200	653,359,446
61-180 MONTAGUE	6,188,129	8,882,477	6,963,492	113,227,266	0	135,261,364	14,813,742	150,075,106
61-010 MUSKEGON	139,065	120,508,664	27,106,215	265,860,306	0	413,614,250	113,071,300	526,685,550
61-020 MUSKEGON HTS	0	20,158,190	11,445,381	55,323,049	0	86,926,620	23,524,300	110,450,920
61-230 NORTH MUSKEGON	0	13,268,057	0	91,844,676	0	105,112,733	4,930,600	110,043,333
61-065 OAKRIDGE	771,323	11,613,549	7,155,901	86,002,776	0	105,543,549	20,082,080	125,625,629
61-190 ORCHARD VIEW	62,181	41,449,839	31,825,559	119,678,084	466,927	193,482,590	53,253,511	246,736,101
61-210 RAVENNA	16,199,858	5,267,787	1,451,212	69,219,799	0	92,138,656	8,107,500	100,246,156
61-220 REETHS-PUFFER	1,340,965	28,976,168	55,078,811	327,670,003	53,383	413,119,330	30,199,514	443,318,844
61-240 WHITEHALL	2,262,101	27,465,970	9,884,779	224,212,043	0	263,824,893	40,937,200	304,762,093
<b>MUSKEGON TOTALS</b>	<b>39,020,048</b>	<b>441,541,061</b>	<b>167,021,866</b>	<b>2,104,359,187</b>	<b>520,310</b>	<b>2,752,462,472</b>	<b>385,548,807</b>	<b>3,138,011,279</b>
<b>OTTAWA COUNTY</b>								
70-120 COOPERSVILLE	2,927,628	0	33,867	5,220,193	0	8,181,688	246,300	8,427,988
70-010 GRAND HAVEN	425,106	7,001,303	15,524,648	14,993,559	0	37,944,616	11,089,300	49,033,916
<b>OTTAWA TOTALS</b>	<b>3,352,734</b>	<b>7,001,303</b>	<b>15,558,515</b>	<b>20,213,752</b>	<b>0</b>	<b>46,126,304</b>	<b>11,335,600</b>	<b>57,461,904</b>
<b>NEWAYGO COUNTY</b>								
62-040 FREMONT	1,567,138	224,027	0	1,026,796	0	2,817,961	375,500	3,193,461
62-050 GRANT	5,994,303	483,506	842,062	15,037,165	0	22,357,036	1,330,000	23,687,036
<b>NEWAYGO TOTALS</b>	<b>7,561,441</b>	<b>707,533</b>	<b>842,062</b>	<b>16,063,961</b>	<b>0</b>	<b>25,174,997</b>	<b>1,705,500</b>	<b>26,880,497</b>
<b>KENT COUNTY</b>								
41-150 KENT CITY	7,941,519	525,390	182,174	11,975,798	0	20,624,881	1,272,457	21,897,338
<b>KENT TOTALS</b>	<b>7,941,519</b>	<b>525,390</b>	<b>182,174</b>	<b>11,975,798</b>	<b>0</b>	<b>20,624,881</b>	<b>1,272,457</b>	<b>21,897,338</b>
<b>GRAND TOTAL</b>	<b>57,875,742</b>	<b>449,775,287</b>	<b>183,604,617</b>	<b>2,152,612,698</b>	<b>520,310</b>	<b>2,844,388,654</b>	<b>399,862,364</b>	<b>3,244,251,018</b>

**MUSKEGON COUNTY  
COMMERCIAL FOREST PROPERTIES**

SCHOOL	UNIT NAME/PROPERTY OWNER	PARCEL I.D.	CERT. NO	ACRES
61-120	CEDAR CREEK TWP NEAL & NANCY HANSEN	08-016-400-0002-00 CC-0187	86-145 18563	40
61-120	CEDAR CREEK TWP NEAL & NANCY HANSEN	08-016-400-0005-00 CC-0191	84-083 15965	40
61-120	CEDAR CREEK TWP SYLVIA MAY TAYLOR	08-025-100-0009-00 CC-0293	76-042 14206	40
61-220	FRUITLAND TWP JOSEPH MIERENDORF	06-999-125-2000-01	90-051 21923	80
61-220	FRUITLAND TWP JOSEPH MIERENDORF	06-999-126-3000-02	90-051 21922	40
61-080	FRUITPORT TWP DONALD JABLONSKI	15-031-400-0018-00 CFR-1	75-057 14200	23
61-120	HOLTON TWP CHARLES DERBY	H-05-950-001-00 H-244A	81-077 3361 3362	90
61-220	LAKETON TWP JOSEPH MIERENDORF	09-999-003-0001-00 L-107	68-007 14204	45
61-180	MONTAGUE TWP RALPH C RAMTHUM	02-999-006-4000-02 MT-122-A	79-017 14212	40
61-210	MOORLAND TWP MARCELLINE J FUSILIER	12-016-300-0004-00 M-12-016-100-00	76-017 14203	100.61
61-210	MOORLAND TWP MARCELLINE J FUSILIER	12-016-300-0002-00 M-12-016-100-00	97-004	20

THESE LANDS SHALL NOT BE SUBJECT TO AD VALOREM GENERAL PROPERTY TAX BUT SHALL BE SUBJECT TO AN ANNUAL SPECIFIC TAX OF ONE DOLLAR AND TEN CENTS (\$1.10) PER ACRE PAID BY THE OWNER AS PROVIDED BY SECTION 6A OF THE ACT. THE \$1.10 PER ACRE RATE WILL REMAIN AT THAT RATE UNTIL AFTER THE 2003 TAX YEAR. THE STATE PAYS AN ADDITIONAL AMOUNT OF \$1.20 PER ACRE ANNUALLY TO LOCAL UNITS.

**MUSKEGON COUNTY  
TAXATION OF OTHERWISE EXEMPT PROPERTY (PA189)**

SCHOOL DISTRICT	PARCEL NUMBER	PROPERTY OWNER	2000 ASSESSED TAXABLE	2000 TAXABLE	2001 ASSESSED TAXABLE	2001 TAXABLE
<b>CITY OF MUSKEGON</b>						
61010	61-24-970-000-0001-00	ENCINITAS EAST INC	58,900	56,776	0	0
61010	61-24-970-000-0002-00	BYWERK BRUCE	30,900	29,771	24,400	24,400
61010	61-24-970-000-0014-00	GREYHOUND BUS LINES	86,000	82,933	93,900	85,586
61010	61-24-970-000-0015-00	SHORELINE ENT	140,900	135,883	156,600	140,231
61010	61-24-970-000-0016-00	APPLEVIEW WOMEN'S	132,400	127,695	138,900	131,781
61010	61-24-970-000-0017-00	SURGICAL SPECIALISTS	210,300	202,868	221,600	209,359
61010	61-24-970-000-0018-00	BACLOR RODALFO MD	0	0	37,200	37,200
61010	61-24-970-000-0019-00	BETTON TONY & SONS	0	0	27,100	27,100
<b>UNIT TOTAL PA 189</b>			<b>659,400</b>	<b>635,926</b>	<b>699,700</b>	<b>655,657</b>
<b>CITY OF NORTON SHORES</b>						
61060	61-970-000-0001-00	SPX CORPORATION	45,800	45,800	79,400	79,400
61060	61-970-000-0002-00	WEST MICH FLYING CLUB	15,800	15,800	30,500	16,305
61060	61-970-000-0003-00	EXECUTIVE AIR TRANSPORT INC	0	0	290,300	290,300
61060	61-970-000-0004-00	HERTZ RENT A CAR SYSTEM	0	0	15,300	15,300
61060	61-970-000-0005-00	CORPORATE AVIATION INC	0	0	232,500	232,500
61060	61-970-000-0006-00	ACEMCO INC	0	0	299,500	299,500
<b>UNIT TOTAL PA 189</b>			<b>61,600</b>	<b>61,600</b>	<b>947,500</b>	<b>933,305</b>
<b>GRAND TOTAL PA 189</b>			<b>721,000</b>	<b>697,526</b>	<b>1,647,200</b>	<b>1,588,962</b>

**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	6,951,070,166	4.25%
2001	1,898,106	59,723,136	16,755,000	140,136,528	218,512,770	179,128,600	397,641,370	7,793,020,168	5.10%
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

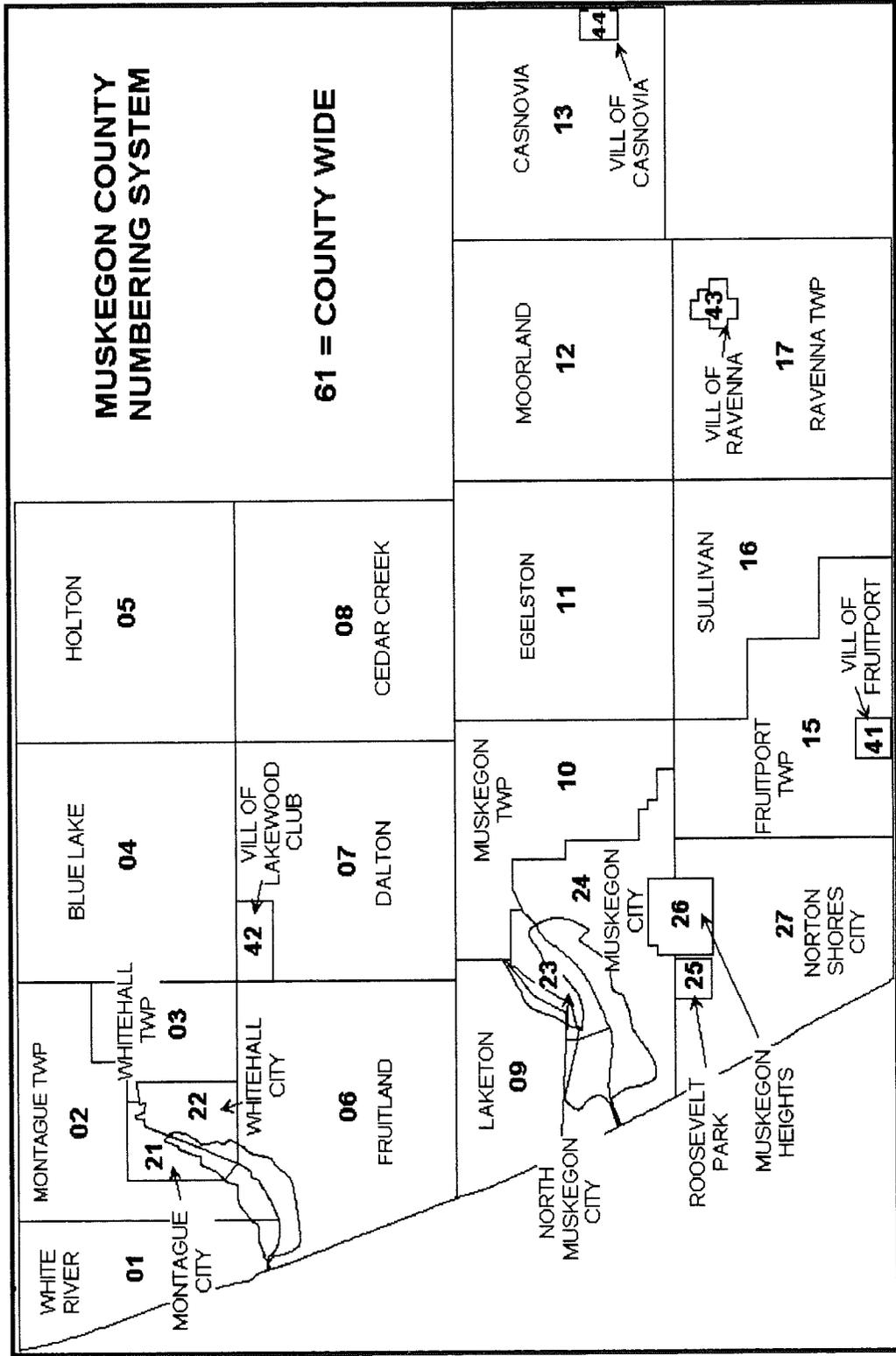
TAXPAYER	BUSINESS	\$REAL TAXABLE	\$REAL S.E.V.	\$PERSONAL TAXABLE	\$PERSONAL S.E.V.	\$I.F.T. TAXABLE	\$I.F.T. S.E.V.	\$TOTAL TAXABLE	\$TOTAL S.E.V.	% OF COUNTY S.E.V.
Consumers Energy	Electric	\$54,624,631	\$55,265,600	\$59,664,600	\$59,664,600	\$9,777,500	\$9,777,500	\$124,066,731	\$124,707,700	3.20%
Sappi Paper Products	Paper Products	\$8,558,014	\$8,623,500	\$32,355,600	\$32,355,600	\$20,947,200	\$20,947,200	\$61,860,814	\$61,926,300	1.59%
Howmet Corp	Aerospace	\$1,678,800	\$7,678,800	\$22,467,200	\$22,467,200	\$25,772,300	\$25,772,300	\$55,918,300	\$55,918,300	1.44%
MICHCON	Natural Gas	\$1,259,570	\$1,419,000	\$27,855,800	\$27,855,800	\$0	\$0	\$29,115,370	\$29,274,800	0.75%
Sun Chemical Co	Pigments	\$3,078,109	\$3,384,200	\$5,019,900	\$5,019,900	\$15,068,800	\$15,068,800	\$23,166,809	\$23,472,900	0.60%
Aventis CropScience/Muskegon	Chemical Production	\$1,257,994	\$1,634,000	\$1,633,700	\$1,633,700	\$13,386,046	\$13,483,700	\$16,277,740	\$16,751,400	0.43%
Anglo American Clays Corp	Paper Products	\$0	\$0	\$15,005,200	\$15,005,200	\$0	\$0	\$15,005,200	\$15,005,200	0.39%
State of Michigan DNR	Real Estate	\$6,147,880	\$13,462,400	\$0	\$0	\$0	\$0	\$6,147,880	\$13,462,400	0.35%
Lorin Industries	Coil Anodizing	\$1,451,878	\$2,069,200	\$6,898,300	\$6,898,300	\$3,129,100	\$3,129,100	\$11,479,278	\$12,096,600	0.31%
THF Fruitport Dev LP	Real Estate	\$11,734,613	\$12,060,400	\$0	\$0	\$0	\$0	\$11,734,613	\$12,060,400	0.31%
<b>TOTALS :</b>		<b>\$95,791,489</b>	<b>\$105,597,100</b>	<b>\$170,900,300</b>	<b>\$170,900,300</b>	<b>\$88,080,946</b>	<b>\$88,178,600</b>	<b>\$354,772,735</b>	<b>\$364,676,000</b>	<b>9.36%</b>

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.
Meijer Inc	Retail	\$6,758,731	\$8,823,000	\$2,748,800	\$2,724,800	\$0	\$0	\$9,507,531	\$11,547,800	0.30%
Lomac Inc	Chemical Production	\$1,038,564	\$1,063,500	\$6,945,900	\$6,945,900	\$3,072,500	\$3,072,500	\$11,056,964	\$11,081,900	0.28%
Knoll Group	Office Furniture	\$2,498,700	\$2,498,700	\$4,316,700	\$4,316,700	\$4,151,200	\$4,151,200	\$10,966,600	\$10,966,600	0.28%
Hayes-Lemmerz International	Automotive	\$4,655,214	\$4,699,400	\$5,308,300	\$5,308,300	\$919,082	\$951,900	\$10,882,596	\$10,959,600	0.28%
General Dynamics Inc	Military	\$3,455,450	\$3,964,300	\$2,376,400	\$2,376,400	\$4,160,617	\$4,256,700	\$9,992,467	\$10,597,400	0.27%
<b>TOTALS :</b>		<b>\$18,406,659</b>	<b>\$21,048,900</b>	<b>\$21,696,100</b>	<b>\$21,672,100</b>	<b>\$12,303,399</b>	<b>\$12,432,300</b>	<b>\$52,406,158</b>	<b>\$55,153,300</b>	<b>1.42%</b>

2001 COUNTY S.E.V	\$3,896,510,084
2001 COUNTY TAXABLE	\$3,244,251,018

# Muskegon County Equalization Department Local Unit Identification



# Muskegon County Equalization Department 2001 Organizational Chart

