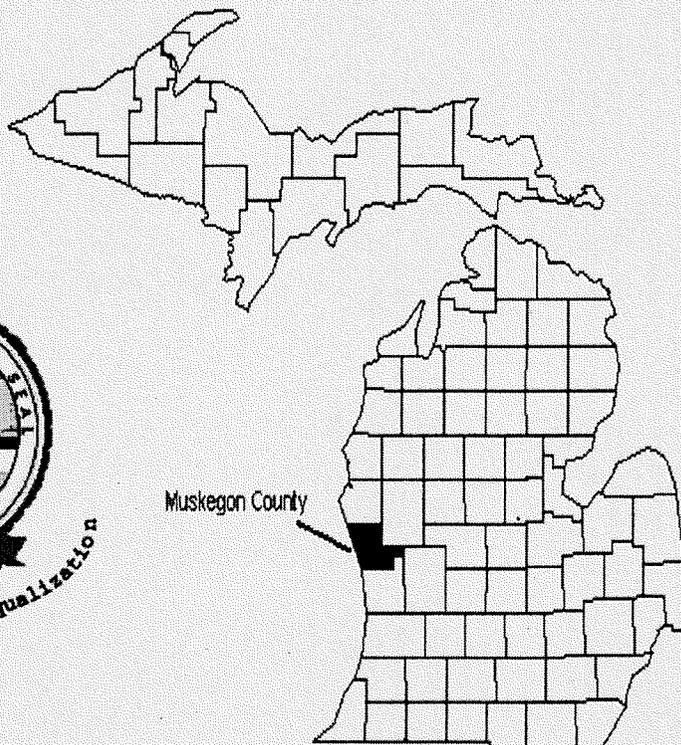


MUSKEGON

County *catch the wave!*



2002 EQUALIZATION REPORT

Prepared for: Muskegon County Board of Commissioners

Prepared by: Muskegon County Equalization Department

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Date adopted: April 23, 2002

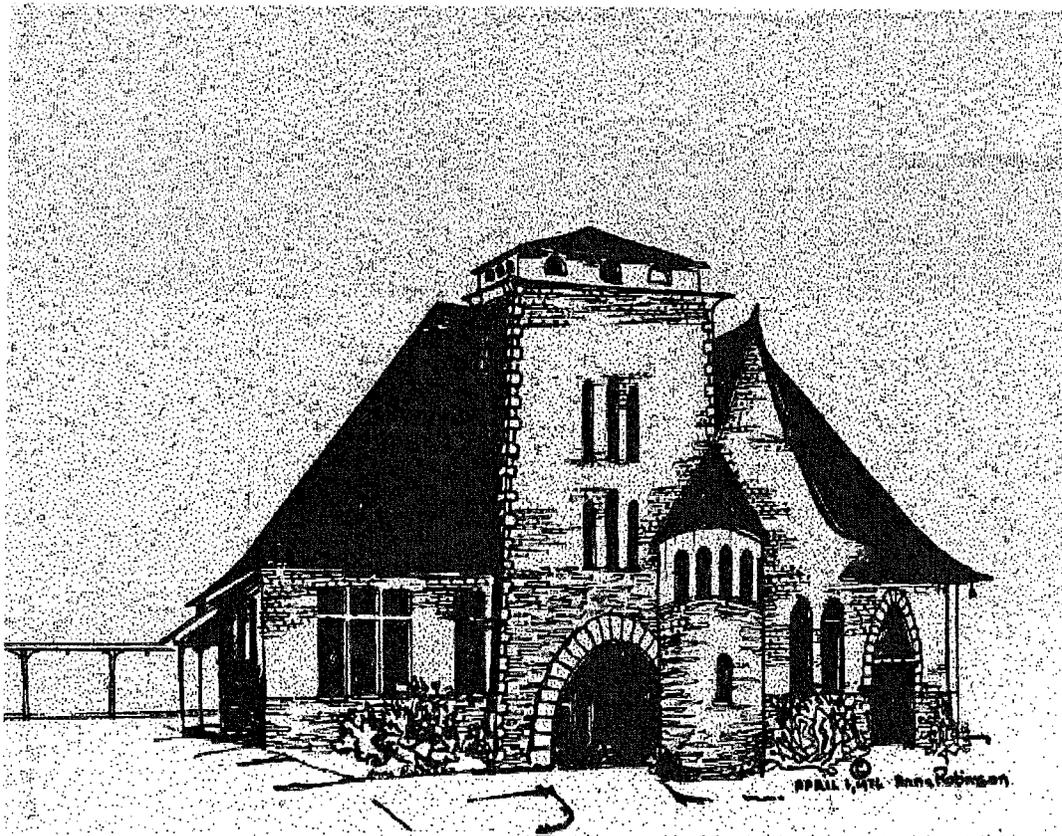
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Muskegon County



MUSKEGON COUNTY

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April 23, 2002

Board of Commissioners
Muskegon County, Michigan

Honorable Commissioners:

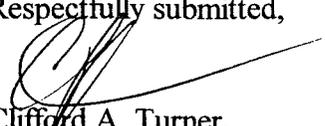
The Muskegon County Equalization Department has prepared this report as authorized by the County Board of Commissioners. The report contains a narrative summary of the 2002 equalization process and a retrospective analysis of significant 2001 events effecting valuations. Additionally, the valuations 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 for 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 2002, that average margin is 19%.

Respectfully submitted,


Clifford A. Turner,
Director

2002 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.

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

In March of 1994, voters amended Section 3 of Article 9 of the state Constitution to limit, for taxation purposes, annual increases in property values on a parcel by parcel basis to the less of five percent or inflation (3.2% for 2002 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*

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Monday in April, any provisions of the charter of any city or township to the contrary notwithstanding: Provided that the legislative body of any city or township, in order to comply with the provisions hereof, may, by ordinance, fix the period or periods for preparing the budget and for making, completing and reviewing the assessment roll, any provisions of the charter of such city or township or any law to the contrary notwithstanding.”

M.C.L.A. 211 Sec.34. (1) states “*The **county board of commissioners** in each county shall meet in April of each year to determine county equalized value which equalization shall be completed and submitted along with the tabular statement required by section 5 of Act No. 44 of the Public Acts of 1911, being section 209.5 of the Michigan Compiled Laws, to the state tax commission before the first Monday in May. The business which the board may perform shall be conducted at a public meeting of the board held in compliance with the open meetings act, Act No. 267 of the Public Acts of 1976, as amended, being sections 15.261 to 15.275 of the Michigan Compiled Laws. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended. Each year the **county board of commissioners** shall advise the local taxing units when the state tax commission increases the equalized value of the county as established by the **county board of commissioners**. 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*

2002 Muskegon County Equalization Report

value established by the legislature. Beginning December 31, 1980, the **county board of commissioners** and the state tax commission shall equalize separately the following classes of real property by adding to or deducting from the valuation of agricultural, developmental, residential, commercial, industrial, and timber 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

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*board of education taking the appeal, shall show that a certain township, city or school district has been discriminated against in the equalization, and shall pray that the state tax tribunal proceed at its earliest convenience to review the action from which the appeal is taken. The state tax tribunal shall, upon hearing, determine if in its judgment there is a showing that the equalization complained of is unfair, unjust, inequitable, or discriminatory. The state tax tribunal shall fix a valuation on all property of the county. If the state tax tribunal decides that the state tax 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 2002 Valuation and 2002 Equalization Process

The national tragedy that occurred in September of 2001 had major negative impact on an already sluggish local, state, and national economy. The approximate unemployment rate in Muskegon County of 7 percent is about double the rate at the turn-of-the-century.

Muskegon County had experienced an extremely vibrant economy for almost a decade.



However, the current economic conditions are impacting real estate activity and subsequently, tax base growth.

Examples this year include the closing of the Muskegon Mall, the vacant J. C. Penney Store in Roosevelt Park, the bankruptcy of the Norton Shores-based national farm store retailer Quality Store Inc, and Sappi Fine Paper has ceased some portions of their operation amidst the pressures of the sluggish international economy and increasing global competition.

In contrast, Muskegon County is poised to be the retail center for central West Michigan Shoreline. The success of the The Lakes Mall in Fruitport Township and the peripheral investment it has spurred is the latest step of Muskegon's retail revival. Anchored by Sears, J. C. Penney, and Younkers department stores, the mall houses almost 70 shops, including Bed, Bath & Beyond, The GAP, American Eagle Outfitters, and Christopher & Banks. Ringing the 700,000 –square-foot retail center are restaurants such as the Olive Garden, Brann's Steakhouse & Grille, Bob Evans and Red Lobster, along with fast-food restaurants.

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The mall and the Lakeshore Marketplace shopping center, which opened in 1995, are the engines driving retail growth along the Sternberg Road corridor. Lakeshore Marketplace features Elder-Beerman, Old Navy, Barnes & Noble Booksellers, Toys R Us, Pier 1 Imports, Lane Bryant, Hobby Lobby, and Di's Hallmark.

The Pointes, at the intersection of Sternberg and Grand Haven Road, is a new complex featuring Egg Roll House, Curves for Women and Admiral Discount Tobacco. Across the street is G&L Hot Dog.

Conversely, the demands of the region for housing and general business facilities has softened and property values have stabilized for the past year. The pace of residential, commercial and industrial development in Muskegon County moderated in 2001. This Consumers Price Index remained the same for 2002.

Table A
Taxable Value Index History

TAX YEAR	FACTOR
1995	1.000
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	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.

An overview of the tax base impacts and effects include:

- a 10% average increase in equalized value for entire County compared to 12% last year; yet, the surpassed the 4 billion dollars.
- a 13% average increase in new construction and additions for the entire County compared to 12% last year.
- a 20% increase in equalized value in Fruitport Township generated by a 46% increase in the commercial class
- an 18% increase in equalized value in the Holton Township generated by a complete valuation audit.
- a 10% increase in equalized value in the City of Norton Shores propelled it to the largest tax base in the County.

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- implementation of the new utility personal property multipliers that have been mandated by the State Tax Commission resulted in a decrease of 6% in that sector of the tax base.
- Partial transfer of electric distribution assets from Consumers Energy to Michigan Electric Transmission Company, a newly formed subsidiary, reducing its total value, but it still remained the largest taxpayer.
- a 27% decrease in business investment due to an anemic economy.

Most of the change in Muskegon County's land use is due to residential development in the Townships of Holton, Egelston, Dalton, Moorland and the City of Norton Shores. Commercial development in the City of Norton Shores, and the Townships of Muskegon and Fruitport accounted for the largest increase 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 (\$)*

CALENDAR YEAR	ANNUAL TOTAL	PERCENT CHANGE
1991	70,936,366	36%
1992	65,510,124	-8%
1993	70,402,942	7%
1994	118,309,013	68%
1995	134,651,929	14%
1996	141,029,923	5%
1997	143,599,076	2%
1998	177,863,630	24%
1999	194,462,432	9%
2000	218,512,770	12%
2001	246,015,598	13%

- Real property only.

As in the past, the townships have experienced the most significant residential growth, led by Dalton Township with 98 new homes. Muskegon Township had 77, Fruitport Township had 72, and Laketon Township had 66 housing starts followed closely by Egelston Township with 57 .

The residential real estate market in Muskegon County moderated in price-level. The West Michigan Shoreline Association of Realtors reports that the average sales price of a home in the county for 2001 was \$99,887, the amount was \$96,884 in 2000. In 2001, there were 1,901 homes sold, but in 2000 there were 1,912 sold. These are changes of 3% and -1% 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.

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Table 'C'
Muskegon County - Real Estate Activity Statistics

Calendar Year	Number of Home Listings*	Number of Homes Sold*	Average Sale Price of Homes*	New Home Construction
	<u>Volume</u>	<u>Volume</u>	<u>Price</u>	<u>Quantity</u>
2001	2,704	1,901	\$99,887	869
2000	2,764	1,912	\$96,884	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: *All amounts except new home construction were obtained from the West Michigan Shoreline Association of Realtors, 2001 is tentative. New home construction was obtained from local building officials.

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 8,945 in fiscal year 2000 to 7,997 for fiscal 2001. Similarly, parcel identifications for tax certifications have decreased from 5,102 in 2000 to 4,459 for fiscal 2001. There were 19 new developments in 2001, compared to 22 in 2000, 13 in 1999, and 15 in 1998. The following table lists each new project individually for 2001.

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Table 'D'
Muskegon County – New Plats and Condominiums for 2002 Assessment Rolls

Development Name	Unit Name	Type	Units
BALCOMS COVE CONDOMINIUMS	City of Muskegon	Condo	56
CADY WOODS CONDOMINIUMS	Township of Muskegon	Condo	18
CLOVER MEADOWS	Township of Fruitport	Sub	20
CRESTON WOODS	Township of Muskegon	Condo	18
DANGL BROOK	Township of Fruitport	Condo	27
DOUGLASS TRAIL CONDOMINIUMS	Township of Dalton	Condo	29
EAGLES NEST	Township of Egelston	Sub	6
GREENBRIAR WOODS #2	Township of Fruitport	Sub	17
IDLEWILD PINES AMENDED PLAT	City of Norton Shores	Sub	1
IDLEWILD RESORT #2 AMMENDED PLAT	City of Norton Shores	Sub	6
NEW HORIZON ESTATES #6	Township of Dalton	Sub	43
OAK SHORES ESTATES CONDOMINIUMS	Township of Cedar Creek	Condo	5
OAK SHORES ESTATES CONDOMINIUMS	Township of Holton	Condo	42
PINE MEADOWS	Township of Dalton	Sub	17
PLEASANT GROVE ESTATES #2	City of Montague	Sub	6
SUMMER MEADOWS CONDOMINIUMS	Township of Muskegon	Condo	78
VIOLA BEACH AMMENDED PLAT OF LOT 1 AND VAC 8' PRIVATE DRIVEWAY	Township of Dalton	Sub	1
WATER TOWER PLACE	City of Whitehall	Sub	43
WILLOW HILL CREEK CONDOMINIUMS	Township of Fruitport	Condo	16
TOTAL NEW DEVELOPMENTS AND UNITS		19	449

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.

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Table 'E'

Muskegon County – New Construction Activity Statistics – Calendar Year 2001

Local Unit	All Classes New and Additions	Residential Only New and Additions	New Homes
Blue Lake Township	3,326,412	3,283,612	34
Casnovia Township	1,268,336	748,600	11
Cedar Creek Township	2,721,423	2,560,602	31
Dalton Township	7,878,355	6,790,755	98
Egelston Township	5,213,000	3,336,000	57
Fruitland Township	6,630,200	5,676,800	50
Fruitport Township	35,339,629	5,757,400	72
Holton Township	1,723,480	1,097,480	19
Laketon Township	6,094,100	5,524,700	66
Montague Township	1,854,100	598,800	5
Moorland Township	1,798,500	756,300	11
Muskegon Township	10,469,980	5,811,180	77
Ravenna Township	2,101,100	757,000	9
Sullivan Township	998,300	900,500	5
White River Township	2,602,800	920,800	8
Whitehall Township	807,000	730,400	9
City of Montague	4,670,040	655,540	6
City of Muskegon	40,506,876	6,883,412	100
City of Muskegon Heights	4,265,100	753,700	5
City of North Muskegon	2,937,700	1,937,600	11
City of Norton Shores	37,068,895	15,464,795	178
City of Roosevelt Park	1,876,200	486,600	2
City of Whitehall	6,032,500	1,181,500	5
Totals	188,184,026	72,614,076	869

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'

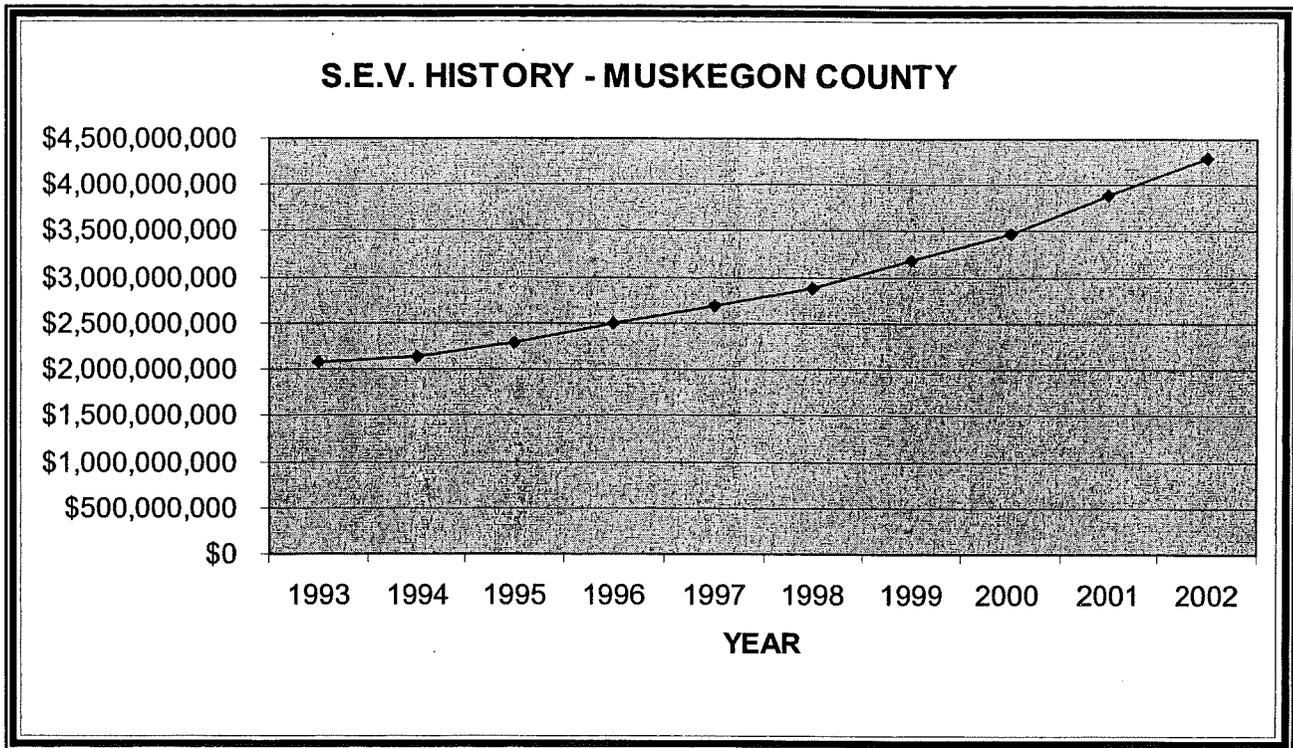
Muskegon County – New Business Investment Statistics

Calendar Year	\$ True Cash Value	% Change
1999	100,721,768	Base
2000	179,128,600	78%
2001	131,352,454	(27%)

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

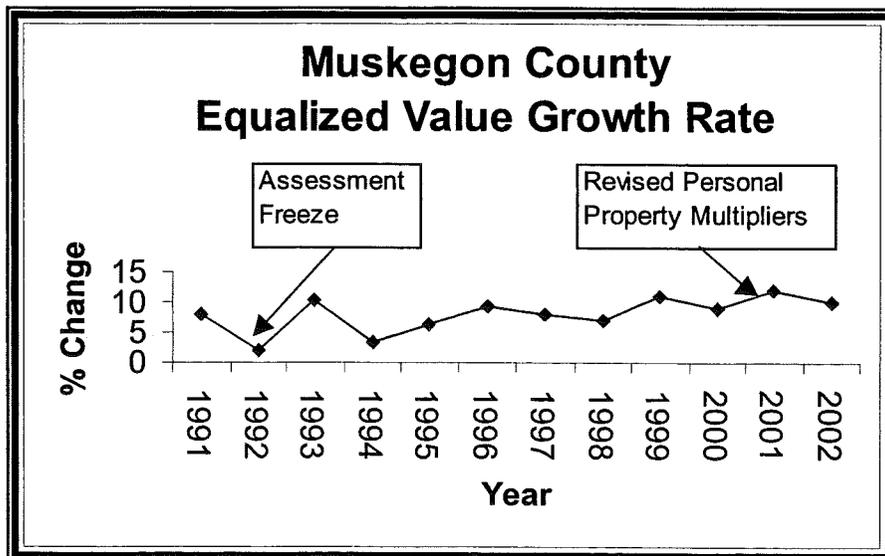
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Figure 1



Muskegon County increased in state equalized value by approximately 10% and the taxable value increased approximately 6%, as compared to 12% and 9% respectively for last year. The estimated True Cash Value of all taxable property in the County is more than \$8,500,000,000. Figure 2 illustrates the growth rate in percentage by year of assessment.

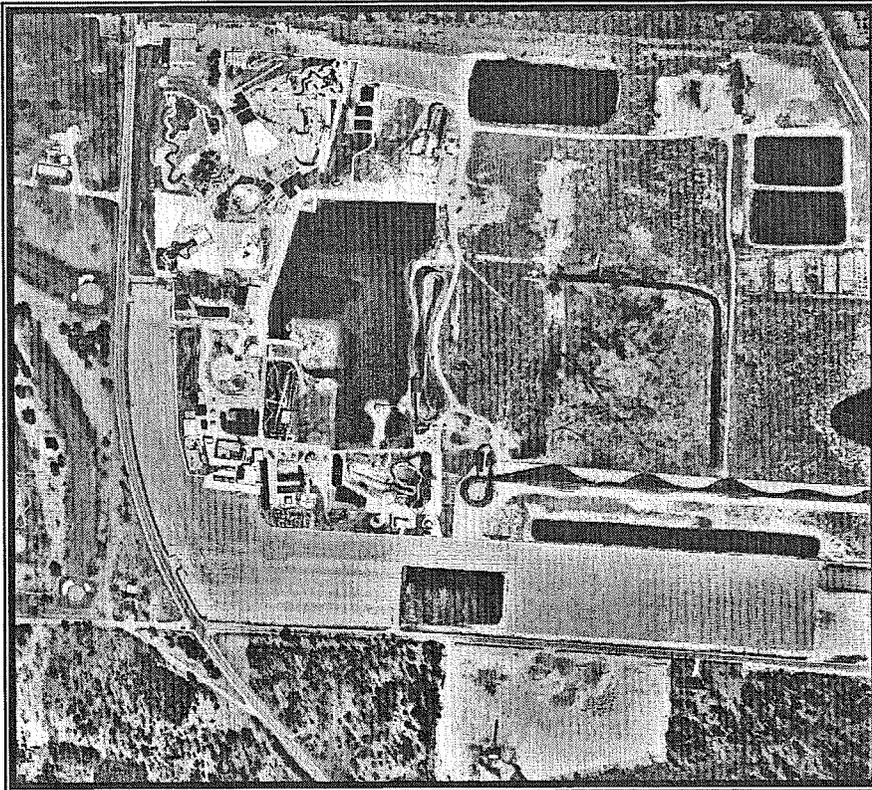
Figure 2



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Other than retail, dining establishments continue to be one of the most active commercial uses. 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 Perkins and G&L Hotdog in Norton Shores

The two northern tiers of townships had varying significant rates of total state equalized value. Blue Lake increased 13%, Cedar Creek increased 14%, Dalton increased 11%, Fruitland increased 15%, Holton increased 18%, Montague increased 17%, Whitehall increased 8%, and White River increased 19%. 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.



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 and White River Townships have been significantly affected by the significant agricultural class growth.

The eastern range of Townships also had major growth rates of total state

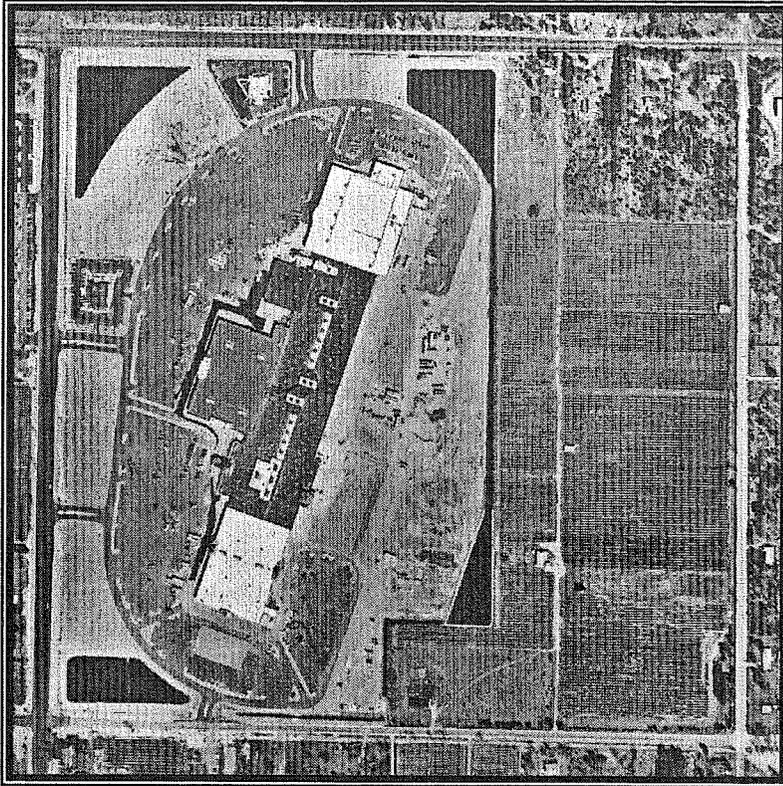
equalized value. Casnovia increased 14%, Moorland increased 16%, Ravenna increased 17%, and Sullivan increased 18%. Like the northern townships, the increases are due to primarily price-level changes and new construction predominately in the residential sector.

The southern tier and centrally located townships had some similarity in growth rates of total state equalized value. Egelston increased 5%, Fruitport Township increased 20%, Laketon increased 14%, and Muskegon increased 7%.

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

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outlet. The continued construction of the 700,000 square foot Lakes Mall on the Harvey



Street corridor has had monumental impact.

Increased business activity along Apple Avenue had substantial impact on both the commercial classes in Egelston and Muskegon Townships. Substantial economic growth along the Holton Road corridor is increasing commercial values in both Muskegon and Dalton Townships including the major addition to Craig's Hardware and the new Heart-N-Hand 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 and the Lomac Chemical facility in Egelston Township has been dismantled.

In the City of Muskegon, the closing of the Muskegon Mall (note: a loss greater than \$7,000,000 in real and personal), closing of the Anglo American Clay production center that was supported by Sappi Paper (note: a loss greater than \$10,000,000 in real and personal), and transfer of value to tax abatement for Sappi Paper (note: a loss greater than \$5,000,000 in real and personal) limited the overall growth rate to 2%.

The City of Muskegon Heights grew 4% in total state equalized value. In regard to the City of Muskegon Heights, the tax base stagnation is diverse. The closing of the Red Lobster Restaurant added to the struggling Seaway Business Corridor. Also, the Downtown Business District has been unable to rebound from the vacancy that is plaguing the area.

For Norton Shores, there was a 10% 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, continued construction of the "Colonial Square Office Park" professional office center and the Generation Care facility, as well as Redstone Development's new senior citizen complex

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near Seminole Road. The A+ Storage operation expanded on Sherman Boulevard. Prein & Newhoff constructed a new corporate office and Glenside Shopping Center was renovated. The construction of the Hampton Apartments commenced and Turtle Crossing Office Park began construction.

Continued activity near the Lakes Mall included a completion of the new Best Buy and the Lakeshore Market Place continues to attract additional development. 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 Grinding, Lakeside Solid Surfaces, Century Rollforming, and Michigan Warehousing. Major expansion occurred at Ermanco, Tholstrup Dairies, and Cannon-Muskegon.

The City of Montague grew 13%. The increase is due to price-level changes and new construction in all classes of property. The new Montague Foods store was completed and Hayes Lemmerz Montague finished its expansion in the industrial park.

The City of North Muskegon grew 9%. The increase is due to price-level changes and new construction in the residential class of property. Commercial activity included the new Four Corner Office and Apartment Building.

The City of Roosevelt Park grew 6%. 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. Offsetting the gains was the relocation of the J.C. Penny store.

The City of Whitehall grew 11%. This increase is due to price-level changes and new construction in the residential and industrial classes of property. The Whitehall Leather property continues to decline after it ceased operations and the Sprayform Technology division of Howmet was closed resulting in a loss of more than \$2,000,000 in machinery and equipment.

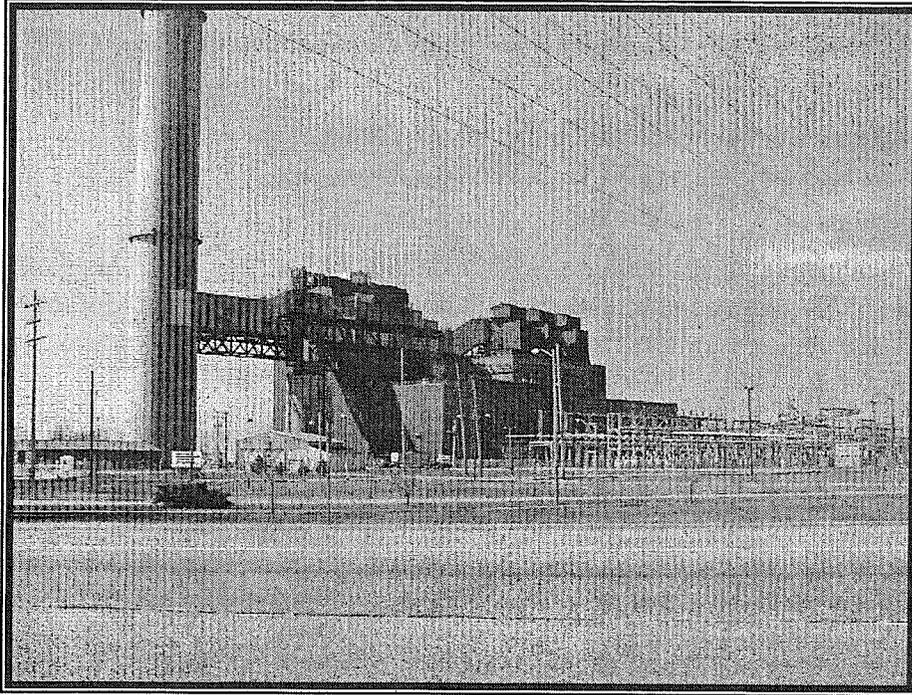
The impact of the new personal property multipliers has receded. The new multipliers were released with a mandate for usage by the STC for the year 2001. Overall, the new multipliers resulted in an initial decrease in personal property values. Most assessment administration officials agreed with the 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 has decreased more than 20% because of the use of these multipliers. Utility personal property accounts for approximately 2% of the total current tax base.

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

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Board of Commissioners authorized Corporate Counsel to appropriately intervene on behalf



of Muskegon County in the lawsuit filed by this group.

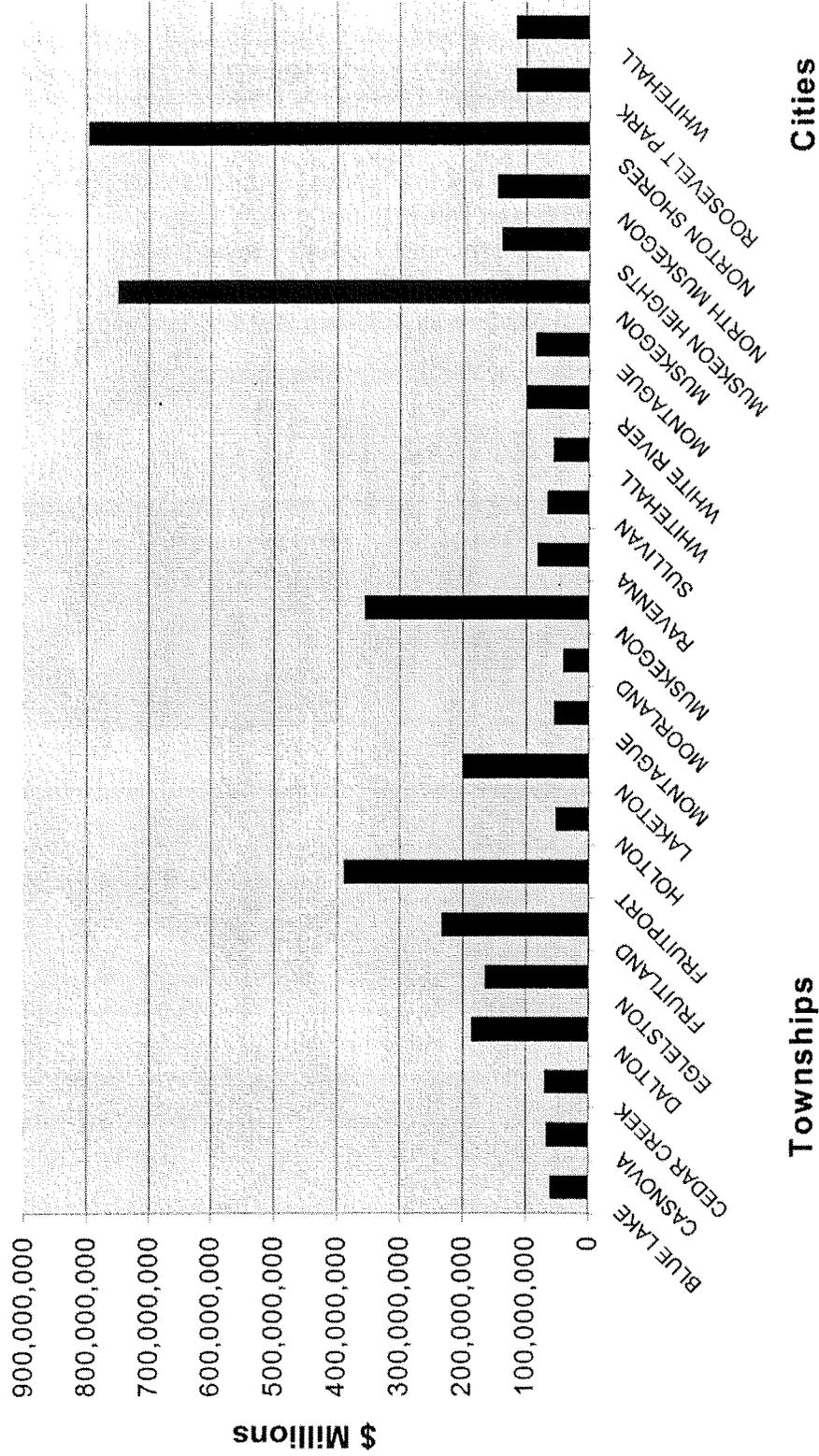
We expect that this utility multiplier matter will be resolved in the near future. At this point in time, we do not know who will prevail. The decision to use the new utility multipliers for the year 2002 equalization process impeded

the tax base growth. This change is not a capitulation or a concession. The burden of the possible adjustment and tax refund for more than two years could create hardship on many taxing jurisdictions. Should the County prevail in the judgement in the Michigan Tax Tribunal case, the Department will direct local jurisdictions to change the taxable value, assessed value, and perform any other necessary corrections at a special board of review meeting in July or December. If the State Tax Commission prevails, only the tax years of 2000 and 2001 would need to be adjusted.

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 2002 State Equalized Value of each township and city.

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



2002 Muskegon County Equalization Report

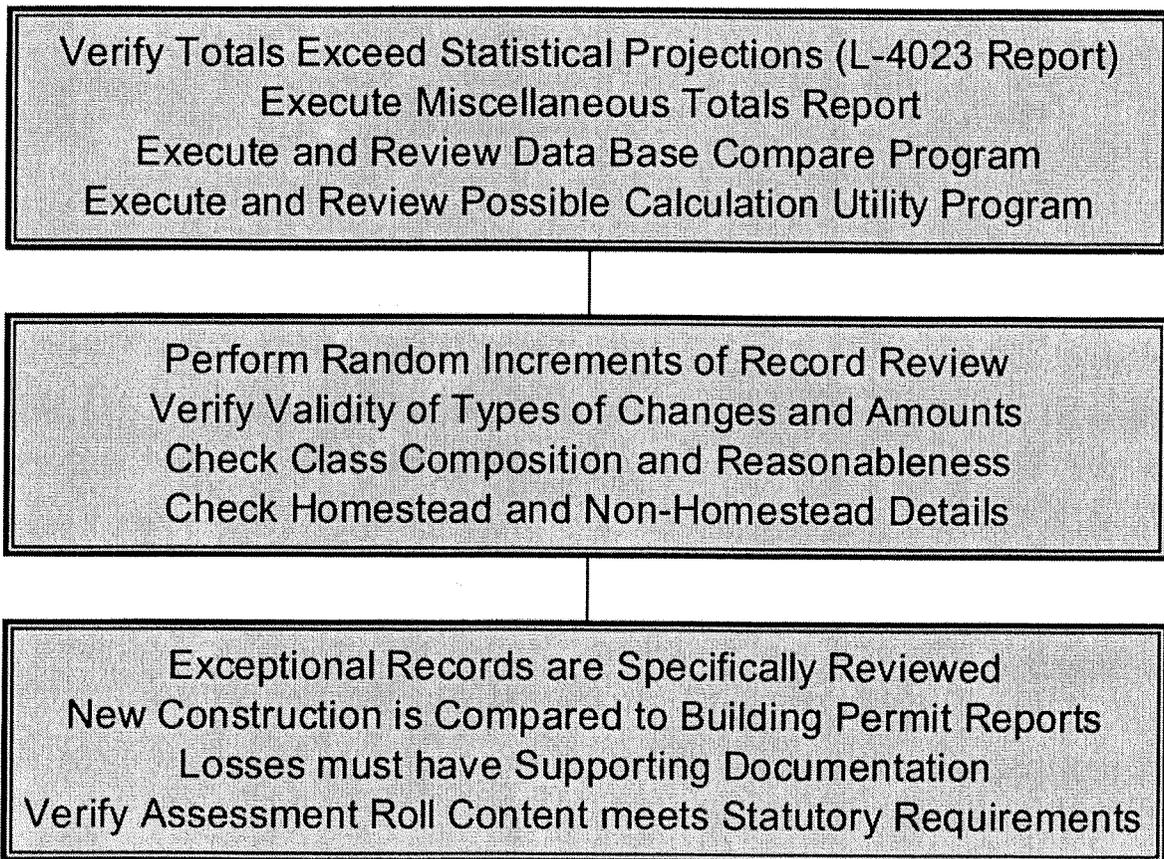
Auditing and Compliance of Assessment Rolls

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 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



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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 G
ASSESSING OFFICERS COUNTY OF MUSKEGON AS OF APRIL 23, 2002

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

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Table I
MUSKEGON COUNTY EQUALIZATION DEPARTMENT STAFF

NAME AND POSITION	STATE CERTIFICATION	NAME AND POSITION	STATE CERTIFICATION
Clifford Turner, Director	IV	Michelle Heffner, Appraiser	II
Larry Millard, Deputy Director	IV	Heather Singleton, Appraiser	II
Dennis Burns, Supervisor	III	Thomas Van Bruggen, Geographic Technician	I
Susan Barclay, Supervisor	III	Erin DeWolfe, Appraisal Technician	II
Susan Bowen, Senior Appraiser	III	Teresa Stone, Appraisal Technician	II
Maria Hartness, Senior Appraiser	III	Milly Hartman, Departmental Clerk	
Jerry Groeneveld, Senior Appraiser	III	Deb Balcom, Clerk II	I
Joann Pierce Hunt, Senior Appraiser	III	Arianne Lee, Clerk II	
Vicki Emery, Senior Appraiser	III	Christine Potts, Clerk II	
Dan Vanderkooi, Senior Appraiser	III	Lisa Hovis, Clerk II	I
Penny Good, Appraiser	II	Amy Gonyo, Clerk II	

Appendix

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES**

TOWNSHIPS	2001 EQUALIZED VALUE				2002 EQUALIZED VALUE				% CHANGE
	REAL	PERSONAL	TOTAL	PERSONAL	REAL	PERSONAL	TOTAL	PERSONAL	
Blue Lake	\$50,457,574	\$1,515,800	\$51,973,374	\$57,519,945	\$1,358,200	\$58,878,145	\$1,358,200	13.29%	
Casnovia	\$54,037,545	\$2,600,700	\$56,638,245	\$62,141,963	\$2,248,406	\$64,390,369	\$2,248,406	13.69%	
Cedar Creek	\$55,942,260	\$2,065,060	\$58,007,320	\$66,174,252	\$1,878,581	\$68,052,833	\$1,878,581	17.32%	
Dalton	\$151,436,800	\$8,690,200	\$160,127,000	\$176,585,400	\$7,798,300	\$184,383,700	\$7,798,300	15.15%	
Egelston	\$135,222,800	\$20,068,100	\$155,290,900	\$149,089,300	\$14,036,300	\$163,125,600	\$14,036,300	5.05%	
Fruitland	\$195,803,900	\$6,799,000	\$202,602,900	\$225,903,200	\$6,119,800	\$232,023,000	\$6,119,800	14.52%	
Fruitport	\$307,129,740	\$16,481,200	\$323,610,940	\$363,102,621	\$23,828,700	\$386,931,321	\$23,828,700	19.57%	
Holtton	\$40,840,385	\$2,297,700	\$43,138,085	\$48,963,315	\$1,965,400	\$50,928,715	\$1,965,400	18.06%	
Laketon	\$172,025,400	\$3,551,200	\$175,576,600	\$196,557,800	\$3,383,100	\$199,940,900	\$3,383,100	13.88%	
Montague	\$43,564,200	\$3,847,500	\$47,411,700	\$49,366,700	\$4,318,600	\$53,685,300	\$4,318,600	13.23%	
Moorland	\$30,953,700	\$1,867,800	\$32,821,500	\$36,229,800	\$1,896,800	\$38,126,600	\$1,896,800	16.16%	
Muskegon	\$301,539,800	\$27,667,500	\$329,207,300	\$328,580,100	\$24,572,900	\$353,153,000	\$24,572,900	7.27%	
Ravenna	\$63,392,100	\$5,218,500	\$68,610,600	\$75,088,300	\$5,055,400	\$80,143,700	\$5,055,400	16.81%	
Sullivan	\$52,077,200	\$1,855,600	\$53,932,800	\$62,002,100	\$1,597,000	\$63,599,100	\$1,597,000	17.92%	
Whitehall	\$46,395,020	\$4,052,700	\$50,447,720	\$49,903,200	\$4,738,100	\$54,641,300	\$4,738,100	8.31%	
White River	\$80,726,900	\$1,455,700	\$82,182,600	\$96,537,200	\$1,344,700	\$97,881,900	\$1,344,700	19.10%	
TOWNSHIP TOTALS	\$1,781,545,324	\$110,034,260	\$1,891,579,584	\$2,043,745,196	\$106,140,287	\$2,149,885,483	\$106,140,287	13.66%	
CITIES									
Montague	\$63,515,000	\$9,599,000	\$73,114,000	\$70,285,400	\$12,456,900	\$82,742,300	\$12,456,900	13.17%	
Muskegon	\$583,046,900	\$150,081,900	\$733,128,800	\$621,666,850	\$125,597,200	\$747,264,050	\$125,597,200	1.93%	
Muskegon Heights	\$107,183,300	\$24,124,600	\$131,307,900	\$112,877,800	\$24,306,400	\$137,184,200	\$24,306,400	4.48%	
North Muskegon	\$128,577,500	\$4,930,600	\$133,508,100	\$140,377,900	\$4,592,600	\$144,970,500	\$4,592,600	8.59%	
Norton Shores	\$664,273,800	\$58,427,100	\$722,700,900	\$738,805,200	\$54,665,600	\$793,470,800	\$54,665,600	9.79%	
Roosevelt Park	\$97,428,600	\$10,742,200	\$108,170,800	\$104,709,100	\$9,559,300	\$114,268,400	\$9,559,300	5.64%	
Whitehall	\$70,931,600	\$32,068,400	\$103,000,000	\$79,569,600	\$34,895,100	\$114,464,700	\$34,895,100	11.15%	
CITY TOTALS	\$1,714,956,700	\$289,973,800	\$2,004,930,500	\$1,868,311,850	\$266,073,100	\$2,134,384,950	\$266,073,100	6.46%	
COUNTY TOTAL	\$3,496,502,024	\$400,008,060	\$3,896,510,084	\$3,912,057,046	\$372,213,387	\$4,284,270,433	\$372,213,387	9.95%	

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

TOWNSHIPS	2001 TAXABLE VALUE			2002 TAXABLE VALUE			% CHANGE
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL	
Blue Lake	\$42,775,767	\$1,515,800	\$44,291,567	\$47,786,137	\$1,358,200	\$49,144,337	10.96%
Casnovia	\$44,098,123	\$2,600,457	\$46,698,580	\$46,624,212	\$2,248,406	\$48,872,618	4.66%
Cedar Creek	\$44,279,247	\$2,065,060	\$46,344,307	\$48,639,108	\$1,878,581	\$50,517,689	9.01%
Dalton	\$126,886,777	\$8,690,200	\$135,576,977	\$141,913,727	\$7,798,300	\$149,712,027	10.43%
Egelston	\$104,841,440	\$20,065,780	\$124,907,220	\$112,379,488	\$14,036,300	\$126,415,788	1.21%
Fruitland	\$151,677,835	\$6,799,000	\$158,476,835	\$166,288,361	\$6,119,800	\$172,408,161	8.79%
Fruitport	\$249,880,939	\$16,481,200	\$266,362,139	\$286,862,646	\$23,775,736	\$310,638,382	16.62%
Holton	\$32,484,750	\$2,297,700	\$34,782,450	\$35,057,738	\$1,965,400	\$37,023,138	6.44%
Laketon	\$144,717,504	\$3,551,200	\$148,268,704	\$157,017,308	\$3,383,100	\$160,400,408	8.18%
Montague	\$31,569,861	\$3,847,500	\$35,417,361	\$33,407,295	\$4,318,600	\$37,725,895	6.52%
Moorland	\$24,394,077	\$1,867,800	\$26,261,877	\$26,184,360	\$1,896,800	\$28,081,160	6.93%
Muskegon	\$232,742,124	\$27,623,825	\$260,365,949	\$251,805,328	\$24,470,248	\$276,275,576	6.11%
Ravenna	\$50,450,568	\$5,218,500	\$55,669,068	\$53,639,612	\$5,055,400	\$58,695,012	5.44%
Sullivan	\$40,440,362	\$1,855,600	\$42,295,962	\$43,271,861	\$1,583,801	\$44,855,662	6.05%
Whitehall	\$37,711,846	\$4,052,700	\$41,764,546	\$40,714,609	\$4,738,100	\$45,452,709	8.83%
White River	\$51,391,393	\$1,356,242	\$52,747,635	\$54,937,179	\$1,180,313	\$56,117,492	6.39%
TOWNSHIP TOTALS	\$1,410,342,613	\$109,888,564	\$1,520,231,177	\$1,546,528,969	\$105,807,085	\$1,652,336,054	8.69%
CITIES							
Montague	\$51,573,576	\$9,599,000	\$61,172,576	\$54,695,295	\$12,456,900	\$67,152,195	9.77%
Muskegon	\$481,598,752	\$150,081,900	\$631,680,652	\$510,339,777	\$125,589,450	\$635,929,227	0.67%
Muskegon Heights	\$90,067,094	\$24,124,600	\$114,191,694	\$92,952,207	\$24,306,400	\$117,258,607	2.69%
North Muskegon	\$105,112,733	\$4,930,600	\$110,043,333	\$111,910,168	\$4,592,600	\$116,502,768	5.87%
Norton Shores	\$560,042,385	\$58,427,100	\$618,469,485	\$610,406,909	\$54,636,881	\$665,043,790	7.53%
Roosevelt Park	\$85,373,484	\$10,742,200	\$96,115,684	\$89,331,595	\$9,559,300	\$98,890,895	2.89%
Whitehall	\$60,278,017	\$32,068,400	\$92,346,417	\$65,059,153	\$34,895,100	\$99,954,253	8.24%
CITY TOTALS	\$1,434,046,041	\$289,973,800	\$1,724,019,841	\$1,534,695,104	\$266,036,631	\$1,800,731,735	4.45%
COUNTY TOTAL	\$2,844,388,654	\$399,862,364	\$3,244,251,018	\$3,081,224,073	\$371,843,716	\$3,453,067,789	6.44%

MUSKEGON COUNTY HISTORICAL EQUALIZED VALUE

<u>Year</u>	<u>Equalized Value Totals</u>	<u>Percent of Change</u>	
2002	\$4,284,270,433	9.95%	
2001	\$3,896,510,084	12.11%	
2000	\$3,475,535,083	8.89%	
1999	\$3,191,715,441	10.95%	
1998	\$2,876,769,060	6.80%	
1997	\$2,693,583,620	7.87%	
1996	\$2,497,060,814	9.49%	
1995	\$2,280,632,929	6.38%	
1994	\$2,143,790,778	3.22%	
1993	\$2,076,999,023	10.42%	
1992	\$1,880,980,289	2.16%	Assessments Frozen
1991	\$1,841,139,281	7.88%	
1990	\$1,706,613,440	8.44%	
1989	\$1,573,742,277	6.85%	
1988	\$1,472,826,966	4.14%	
1987	\$1,414,301,706	4.67%	
1986	\$1,351,146,322	2.58%	
1985	\$1,317,202,764	0.54%	
1984	\$1,310,096,105	1.86%	
1983	\$1,286,158,107	0.51%	
1982	\$1,279,610,879	Base Year	

Increases over the Past	Total Increase	Average Yearly Increase
20 YEARS	235%	11.74%
10 YEARS	128%	12.78%
5 YEARS	59%	11.81%

* 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>	
2002	\$3,453,067,789	6.44%	
2001	\$3,244,251,018	9.26%	
2000	\$2,969,387,077	5.74%	
1999	\$2,808,287,454	6.40%	
1998	\$2,639,408,331	4.59%	
1997	\$2,523,467,328	6.55%	
1996	\$2,368,439,887	5.96%	
1995	\$2,235,210,925	4.26%	Proposal A
1994	\$2,143,790,778	3.22%	
1993	\$2,076,999,023	10.42%	
1992	\$1,880,980,289	2.16%	Assessments Frozen
1991	\$1,841,139,281	7.88%	
1990	\$1,706,613,440	8.44%	
1989	\$1,573,742,277	6.85%	
1988	\$1,472,826,966	4.14%	
1987	\$1,414,301,706	4.67%	
1986	\$1,351,146,322	2.58%	
1985	\$1,317,202,764	0.54%	
1984	\$1,310,096,105	1.86%	
1983	\$1,286,158,107	0.51%	
1982	\$1,279,610,879	Base Year	

Increases over the Past	Total Increase	Average Yearly Increase
20 YEARS	170%	8.49%
10 YEARS	84%	8.36%
5 YEARS	37%	7.37%

*** Proposal A restricts taxable value growth to the CPI or 5% whichever less, 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**

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$51,973,374	13.29%	\$58,878,145	1,782	0.79%	1,796
Casnovia	\$56,638,245	13.69%	\$64,390,369	1,403	1.35%	1,422
Cedar Creek	\$58,007,320	17.32%	\$68,052,833	1,699	3.47%	1,758
Dalton	\$160,127,000	15.15%	\$184,383,700	5,895	3.34%	6,092
Egelston	\$155,290,900	5.05%	\$163,125,600	3,860	2.10%	3,941
Fruitland	\$202,602,900	14.52%	\$232,023,000	3,545	1.75%	3,607
Fruitport	\$323,610,940	19.57%	\$386,931,321	5,887	4.99%	6,181
Holton	\$43,138,085	18.06%	\$50,928,715	1,610	3.29%	1,663
Laketon	\$175,576,600	13.88%	\$199,940,900	3,562	1.35%	3,610
Montague	\$47,411,700	13.23%	\$53,685,300	1,220	0.98%	1,232
Moorland	\$32,821,500	16.16%	\$38,126,600	903	2.33%	924
Muskegon	\$329,207,300	7.27%	\$353,153,000	7,596	3.05%	7,828
Ravenna	\$68,610,600	16.81%	\$80,143,700	1,611	0.93%	1,626
Sullivan	\$53,932,800	17.92%	\$63,599,100	1,269	1.73%	1,291
Whitehall	\$50,447,720	8.31%	\$54,641,300	967	-0.31%	964
White River	\$82,182,600	19.10%	\$97,881,900	1,281	1.09%	1,295
<u>CITIES</u>						
Montague	\$73,114,000	13.17%	\$82,742,300	1,657	-0.42%	1,650
Muskegon	\$733,128,800	1.93%	\$747,264,050	17,131	0.26%	17,176
Muskegon Heights	\$131,307,900	4.48%	\$137,184,200	6,000	-1.63%	5,902
North Muskegon	\$133,508,100	8.59%	\$144,970,500	1,957	2.04%	1,997
Norton Shores	\$722,700,900	9.79%	\$793,470,800	10,911	1.74%	11,101
Roosevelt Park	\$108,170,800	5.64%	\$114,268,400	1,734	-0.75%	1,721
Whitehall	\$103,000,000	11.15%	\$114,484,700	1,584	4.17%	1,650
COUNTY TOTALS	\$3,896,510,084	9.95%	\$4,284,270,433	85,064	1.60%	86,427

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

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$16,524,600	23.14%	\$20,347,800	354	1.13%	358
Cedar Creek	\$3,045,706	31.20%	\$3,995,900	59	6.78%	63
Dalton	\$40,200	17.66%	\$47,300	5	0.00%	5
Egelston	\$1,184,200	35.38%	\$1,603,200	13	-7.69%	12
Fruitland	\$5,763,700	22.96%	\$7,086,900	52	3.85%	54
Fruitport	\$4,489,400	-4.70%	\$4,278,200	68	-2.94%	66
Holton	\$8,497,645	11.97%	\$9,514,500	176	0.57%	177
Laketon	\$60,000	17.17%	\$70,300	1	0.00%	1
Montague	\$4,949,100	11.74%	\$5,529,900	127	1.57%	129
Moorland	\$6,818,700	16.24%	\$7,926,100	143	1.40%	145
Muskegon	\$564,200	20.60%	\$680,400	16	0.00%	16
Ravenna	\$15,230,200	46.16%	\$22,260,000	314	0.96%	317
Sullivan	\$3,683,200	50.59%	\$5,546,700	91	-2.20%	89
Whitehall	\$0	0.00%	\$0	0	0.00%	0
White River	\$4,604,700	17.08%	\$5,391,000	131	3.82%	136
<u>CITIES</u>						
Montague	\$24,900	0.00%	\$24,900	3	66.67%	5
Muskegon	\$173,600	0.00%	\$173,600	21	0.00%	21
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$7,577,400	22.26%	\$9,264,000	15	-26.67%	11
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$57,600	0.00%	\$57,600	3	0.00%	3
COUNTY TOTALS	\$83,289,051	24.62%	\$103,798,300	1,592	1.01%	1,608

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

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$583,900	6.66%	\$622,800	7	0.00%	7
Casnovia	\$1,305,300	42.89%	\$1,865,100	26	7.69%	28
Cedar Creek	\$2,966,950	12.62%	\$3,341,300	20	0.00%	20
Dalton	\$9,138,800	47.13%	\$13,445,900	134	2.24%	137
Egelston	\$13,770,400	18.74%	\$16,351,200	137	0.73%	138
Fruitland	\$6,877,900	30.39%	\$8,968,100	40	0.00%	40
Fruitport	\$62,658,600	57.06%	\$98,410,421	328	4.57%	343
Holton	\$1,901,200	21.97%	\$2,318,800	47	2.13%	48
Laketon	\$3,688,600	12.75%	\$4,159,000	36	11.11%	40
Montague	\$2,639,700	6.31%	\$2,806,200	51	0.00%	51
Moorland	\$1,707,800	22.71%	\$2,095,700	11	-9.09%	10
Muskegon	\$70,959,200	10.55%	\$78,447,300	355	5.35%	374
Ravenna	\$3,756,100	5.70%	\$3,970,200	70	2.86%	72
Sullivan	\$562,600	70.92%	\$961,600	41	0.00%	41
Whitehall	\$13,691,300	9.89%	\$15,045,100	78	-5.13%	74
White River	\$2,288,600	39.13%	\$3,184,100	17	11.76%	19
<u>CITIES</u>						
Montague	\$6,607,900	21.40%	\$8,021,900	91	-5.49%	86
Muskegon	\$136,833,700	11.32%	\$152,324,900	1,230	-3.01%	1,193
Muskegon Heights	\$25,386,400	-2.33%	\$24,794,900	410	-1.95%	402
North Muskegon	\$14,918,100	10.08%	\$16,421,300	95	4.21%	99
Norton Shores	\$110,164,200	15.41%	\$127,142,400	525	-5.71%	495
Roosevelt Park	\$33,919,000	4.52%	\$35,453,300	92	-1.09%	91
Whitehall	\$17,396,600	13.05%	\$19,666,800	144	0.00%	144
COUNTY TOTALS	\$543,722,850	17.67%	\$639,818,321	3,985	-0.83%	3,952

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

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$1,255,700	-30.31%	\$875,100	17	-5.88%	16
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$1,035,000	33.58%	\$1,382,600	31	3.23%	32
Egelston	\$8,572,800	4.06%	\$8,920,500	78	1.28%	79
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$3,347,300	-10.84%	\$2,984,400	29	-20.69%	23
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$640,800	11.78%	\$716,300	13	0.00%	13
Moorland	\$522,000	5.56%	\$551,000	16	0.00%	16
Muskegon	\$9,934,400	9.25%	\$10,853,600	97	3.09%	100
Ravenna	\$1,261,500	5.81%	\$1,334,800	18	-16.67%	15
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$295,000	2.20%	\$301,500	2	0.00%	2
White River	\$1,673,400	21.81%	\$2,038,300	7	0.00%	7
<u>CITIES</u>						
Montague	\$5,855,200	22.94%	\$7,198,400	23	4.35%	24
Muskegon	\$109,888,900	0.50%	\$110,440,500	249	-6.02%	234
Muskegon Heights	\$11,868,300	0.93%	\$11,978,500	131	0.00%	131
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$33,048,900	14.03%	\$37,686,500	166	-4.22%	159
Roosevelt Park	\$1,909,400	18.47%	\$2,262,000	9	11.11%	10
Whitehall	\$9,825,300	24.26%	\$12,209,000	35	-14.29%	30
COUNTY TOTALS	\$200,933,900	5.37%	\$211,733,000	921	-3.26%	891

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

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$49,873,674	14.08%	\$56,897,145	1,631	0.43%	1,638
Casnovia	\$34,951,945	11.74%	\$39,053,963	908	0.99%	917
Cedar Creek	\$49,929,604	17.84%	\$58,837,052	1,534	3.52%	1,588
Dalton	\$141,222,800	14.51%	\$161,709,600	4,890	4.29%	5,100
Egelston	\$111,695,400	9.42%	\$122,214,400	3,297	1.46%	3,345
Fruitland	\$183,162,300	14.57%	\$209,848,200	3,289	0.76%	3,314
Fruitport	\$236,634,440	8.79%	\$257,429,600	4,918	2.64%	5,048
Holton	\$30,441,540	21.97%	\$37,130,015	1,214	1.24%	1,229
Laketon	\$168,276,800	14.29%	\$192,328,500	3,427	0.82%	3,455
Montague	\$35,334,600	14.09%	\$40,314,300	939	-0.21%	937
Moorland	\$21,905,200	17.13%	\$25,657,000	671	0.60%	675
Muskegon	\$219,063,100	8.92%	\$238,598,800	6,146	1.43%	6,234
Ravenna	\$43,144,300	10.15%	\$47,523,300	1,065	0.28%	1,068
Sullivan	\$47,831,400	16.02%	\$55,493,800	1,062	1.69%	1,080
Whitehall	\$32,408,720	6.63%	\$34,556,600	762	-0.79%	756
White River	\$72,160,200	19.07%	\$85,923,800	1,072	0.56%	1,078
<u>CITIES</u>						
Montague	\$51,027,000	7.86%	\$55,040,200	1,333	-0.08%	1,332
Muskegon	\$336,150,700	6.72%	\$358,727,850	12,965	-0.51%	12,899
Muskegon Heights	\$69,928,600	8.83%	\$76,104,400	4,477	-0.74%	4,444
North Muskegon	\$113,659,400	9.06%	\$123,956,600	1,643	-0.49%	1,635
Norton Shores	\$513,483,300	9.98%	\$564,712,300	8,901	0.02%	8,903
Roosevelt Park	\$61,600,200	8.76%	\$66,993,800	1,300	-1.69%	1,278
Whitehall	\$43,652,100	9.17%	\$47,656,200	1,090	4.04%	1,134
COUNTY TOTALS	\$2,667,537,323	10.84%	\$2,956,707,425	68,534	0.81%	69,087

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES
TIMBER-CUTOVER (501)**

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
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
<u>CITIES</u>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
COUNTY TOTALS	\$0	0.00%	\$0	0	0.00%	0

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

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$1,018,900	-100.00%	\$0	9	-100.00%	0
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
<u>CITIES</u>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
COUNTY TOTALS	\$1,018,900	-100.00%	\$0	9	-100.00%	0

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES
AGRICULTURAL PERSONAL (151)**

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
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
<u>CITIES</u>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
COUNTY TOTALS	\$0	0.00%	\$0	0	0.00%	0

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES
COMMERCIAL PERSONAL (251)**

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$120,200	14.06%	\$137,100	31	29.03%	40
Casnovia	\$500,700	0.08%	\$501,106	41	21.95%	50
Cedar Creek	\$736,560	3.15%	\$759,781	21	4.76%	22
Dalton	\$3,791,800	-3.64%	\$3,653,900	134	15.67%	155
Egelston	\$1,661,800	29.55%	\$2,152,900	135	23.70%	167
Fruitland	\$3,413,300	0.41%	\$3,427,300	47	23.40%	58
Fruitport	\$9,055,900	86.66%	\$16,904,000	421	35.63%	571
Holton	\$736,900	20.12%	\$885,200	65	47.69%	96
Laketon	\$667,400	71.68%	\$1,145,800	33	66.67%	55
Montague	\$442,800	188.35%	\$1,276,800	42	23.81%	52
Moorland	\$68,800	239.97%	\$233,900	21	66.67%	35
Muskegon	\$12,063,300	-6.04%	\$11,334,500	600	20.83%	725
Ravenna	\$1,915,800	-6.08%	\$1,799,400	74	12.16%	83
Sullivan	\$464,600	-11.11%	\$413,000	21	42.86%	30
Whitehall	\$2,016,400	20.90%	\$2,437,800	83	12.05%	93
White River	\$335,800	10.75%	\$371,900	16	6.25%	17
<u>CITIES</u>						
Montague	\$892,400	31.86%	\$1,176,700	116	-6.90%	108
Muskegon	\$38,268,900	-4.23%	\$36,648,900	1,386	12.77%	1,563
Muskegon Heights	\$6,959,200	2.88%	\$7,159,300	436	-11.24%	387
North Muskegon	\$3,008,100	2.32%	\$3,078,000	179	20.11%	215
Norton Shores	\$27,268,100	-14.87%	\$23,214,200	940	11.91%	1,052
Roosevelt Park	\$5,926,400	-24.02%	\$4,503,100	297	-0.67%	295
Whitehall	\$2,724,800	2.18%	\$2,784,100	188	13.83%	214
COUNTY TOTALS	\$123,039,960	2.40%	\$125,998,687	5,327	14.19%	6,083

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES
INDUSTRIAL PERSONAL (351)**

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$213,300	-8.20%	\$195,800	5	20.00%	6
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$542,300	8.04%	\$585,900	9	0.00%	9
Egelston	\$13,094,300	-41.53%	\$7,656,400	18	0.00%	18
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$490,600	108.40%	\$1,022,400	7	85.71%	13
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$946,000	31.43%	\$1,243,300	3	0.00%	3
Moorland	\$197,600	35.43%	\$267,600	2	0.00%	2
Muskegon	\$7,386,400	-7.00%	\$6,869,500	19	26.32%	24
Ravenna	\$1,190,800	37.08%	\$1,632,300	3	0.00%	3
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$766,700	29.79%	\$995,100	4	-50.00%	2
White River	\$1,100	0.00%	\$1,100	1	0.00%	1
<u>CITIES</u>						
Montague	\$7,587,600	37.31%	\$10,418,800	13	0.00%	13
Muskegon	\$89,618,500	-20.55%	\$71,204,700	99	7.07%	106
Muskegon Heights	\$10,849,600	13.57%	\$12,321,800	48	-16.67%	40
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$19,796,700	13.67%	\$22,503,400	119	6.72%	127
Roosevelt Park	\$3,822,600	14.56%	\$4,379,300	6	0.00%	6
Whitehall	\$26,750,900	13.04%	\$30,239,900	19	5.26%	20
COUNTY TOTALS	\$183,255,000	-6.39%	\$171,537,300	375	4.80%	393

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES
RESIDENTIAL PERSONAL (451)**

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$7,000	2.86%	\$7,200	1	0.00%	1
Casnovia	\$7,400	-100.00%	\$0	1	100.00%	2
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$168,700	5.39%	\$177,800	62	1.61%	63
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	\$335,600	11.29%	\$373,500	106	5.66%	112
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	\$478,400	18.02%	\$564,600	18	0.00%	18
<u>CITIES</u>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
COUNTY TOTALS	\$997,100	12.64%	\$1,123,100	188	4.26%	196

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES
UTILITY PERSONAL (551)**

TOWNSHIPS	2001 CEV	PERCENT CHANGE	2002 CEV	2001 PARCEL COUNT	PERCENT CHANGE	2002 PARCEL COUNT
Blue Lake	\$1,388,600	-12.58%	\$1,213,900	4	0.00%	4
Casnovia	\$1,879,300	-17.44%	\$1,551,500	9	33.33%	12
Cedar Creek	\$1,328,500	-15.78%	\$1,118,800	6	0.00%	6
Dalton	\$4,356,100	-18.31%	\$3,558,500	6	50.00%	9
Egelston	\$5,143,300	-21.27%	\$4,049,200	4	25.00%	5
Fruitland	\$3,385,700	-20.47%	\$2,692,500	4	50.00%	6
Fruitport	\$6,934,700	-14.89%	\$5,902,300	12	16.67%	14
Holton	\$1,560,800	-30.79%	\$1,080,200	4	0.00%	4
Laketon	\$2,883,800	-22.42%	\$2,237,300	2	0.00%	2
Montague	\$2,458,700	-26.85%	\$1,798,500	3	0.00%	3
Moorland	\$1,601,400	-12.87%	\$1,395,300	5	20.00%	6
Muskegon	\$7,882,200	-23.94%	\$5,995,400	8	25.00%	10
Ravenna	\$2,111,900	-23.12%	\$1,623,700	7	14.29%	8
Sullivan	\$1,391,000	-14.88%	\$1,184,000	11	9.09%	12
Whitehall	\$1,269,600	2.80%	\$1,305,200	3	0.00%	3
White River	\$640,400	-36.43%	\$407,100	3	0.00%	3
<u>CITIES</u>						
Montague	\$1,119,000	-23.02%	\$861,400	2	0.00%	2
Muskegon	\$22,194,500	-20.05%	\$17,743,600	6	66.67%	10
Muskegon Heights	\$6,315,800	-23.60%	\$4,825,300	3	33.33%	4
North Muskegon	\$1,922,500	-21.22%	\$1,514,600	2	50.00%	3
Norton Shores	\$11,362,300	-21.25%	\$8,948,000	7	0.00%	7
Roosevelt Park	\$993,200	-31.85%	\$676,900	2	0.00%	2
Whitehall	\$2,592,700	-27.83%	\$1,871,100	2	0.00%	2
COUNTY TOTALS	\$92,716,000	-20.67%	\$73,554,300	115	19.13%	137

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

TOWNSHIPS	REAL AND PERSONAL TOTALS			AGRICULTURAL		
	2001 TAXABLE	PERCENT CHANGE	2002 TAXABLE	2001 TAXABLE	PERCENT CHANGE	2002 TAXABLE
Blue Lake	\$44,291,567	10.96%	\$49,144,337	\$0	0.00%	\$0
Casnovia	\$46,698,580	4.66%	\$48,872,618	\$13,917,092	3.46%	\$14,398,284
Cedar Creek	\$46,344,307	9.01%	\$50,517,689	\$2,068,001	7.63%	\$2,225,761
Dalton	\$135,576,977	10.43%	\$149,712,027	\$39,007	3.20%	\$40,254
Egelston	\$124,907,220	1.21%	\$126,415,788	\$618,479	3.20%	\$638,265
Fruitland	\$158,476,835	8.79%	\$172,408,161	\$3,324,180	7.14%	\$3,561,505
Fruitport	\$266,362,139	16.62%	\$310,638,382	\$2,670,384	-6.33%	\$2,501,218
Holton	\$34,782,450	6.44%	\$37,023,138	\$5,453,546	6.88%	\$5,828,811
Laketon	\$148,268,704	8.18%	\$160,400,408	\$19,712	3.20%	\$20,342
Montague	\$35,417,361	6.52%	\$37,725,895	\$3,300,052	4.89%	\$3,461,578
Moorland	\$26,261,877	6.93%	\$28,081,160	\$4,834,289	3.24%	\$4,990,905
Muskegon	\$260,365,949	6.11%	\$276,275,576	\$243,128	2.93%	\$250,260
Ravenna	\$55,669,068	5.44%	\$58,695,012	\$12,188,485	6.27%	\$12,953,099
Sullivan	\$42,295,962	6.05%	\$44,855,662	\$2,693,297	2.14%	\$2,750,944
Whitehall	\$41,764,546	8.83%	\$45,452,709	\$0	0.00%	\$0
White River	\$52,747,635	6.39%	\$56,117,492	\$2,869,149	8.34%	\$3,108,448
CITIES						
Montague	\$61,172,576	9.77%	\$67,152,195	\$18,928	8.37%	\$20,512
Muskegon	\$631,680,652	0.67%	\$635,929,227	\$160,831	1.45%	\$163,166
Muskegon Heights	\$114,191,694	2.69%	\$117,258,607	\$0	0.00%	\$0
North Muskegon	\$110,043,333	5.87%	\$116,502,768	\$0	0.00%	\$0
Norton Shores	\$618,469,485	7.53%	\$665,043,790	\$3,439,728	2.33%	\$3,519,831
Roosevelt Park	\$96,115,684	2.89%	\$98,890,895	\$0	0.00%	\$0
Whitehall	\$92,346,417	8.24%	\$99,954,253	\$17,454	3.19%	\$18,011
COUNTY TOTALS	\$3,244,251,018	6.44%	\$3,453,067,789	\$57,875,742	4.45%	\$60,451,194

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

TOWNSHIPS	COMMERCIAL			INDUSTRIAL		
	2001 TAXABLE	PERCENT CHANGE	2002 TAXABLE	2001 TAXABLE	PERCENT CHANGE	2002 TAXABLE
Blue Lake	\$500,559	4.08%	\$520,978	\$0	0.00%	\$0
Casnovia	\$1,107,281	50.90%	\$1,670,873	\$1,024,236	-36.98%	\$645,442
Cedar Creek	\$2,045,998	5.88%	\$2,166,399	\$0	0.00%	\$0
Dalton	\$7,735,288	31.23%	\$10,150,751	\$814,486	27.52%	\$1,038,613
Egelston	\$11,491,781	5.11%	\$12,078,753	\$7,155,901	-1.54%	\$7,045,868
Fruitland	\$5,190,475	40.73%	\$7,304,738	\$0	0.00%	\$0
Fruitport	\$49,942,268	48.06%	\$73,943,241	\$3,130,597	-17.20%	\$2,592,267
Holton	\$1,637,674	11.32%	\$1,823,106	\$0	0.00%	\$0
Laketon	\$3,364,221	6.62%	\$3,586,807	\$0	0.00%	\$0
Montague	\$2,047,673	2.90%	\$2,107,049	\$359,565	3.73%	\$372,963
Moorland	\$1,653,861	4.31%	\$1,725,193	\$442,459	3.20%	\$456,610
Muskegon	\$48,916,184	10.78%	\$54,188,177	\$7,727,336	7.45%	\$8,302,704
Ravenna	\$3,205,234	3.80%	\$3,326,902	\$1,042,620	2.44%	\$1,068,054
Sullivan	\$478,254	17.29%	\$560,947	\$0	0.00%	\$0
Whitehall	\$10,867,616	10.51%	\$12,010,222	\$284,707	3.20%	\$293,816
White River	\$1,400,782	27.79%	\$1,789,995	\$1,057,402	3.20%	\$1,091,235
CITIES						
Montague	\$5,423,643	10.05%	\$5,968,927	\$5,546,525	10.56%	\$6,132,345
Muskegon	\$117,380,175	10.07%	\$129,199,142	\$104,812,046	-1.28%	\$103,473,256
Muskegon Heights	\$23,298,664	-1.12%	\$23,038,491	\$11,445,381	1.35%	\$11,600,138
North Muskegon	\$13,268,057	6.99%	\$14,195,316	\$0	0.00%	\$0
Norton Shores	\$94,054,808	14.51%	\$107,704,877	\$27,332,413	10.38%	\$30,169,437
Roosevelt Park	\$31,029,021	2.59%	\$31,831,748	\$1,832,062	13.66%	\$2,082,328
Whitehall	\$13,735,770	4.31%	\$14,327,193	\$9,596,881	12.91%	\$10,835,556
COUNTY TOTALS	\$449,775,287	14.55%	\$515,219,825	\$183,604,617	1.96%	\$187,200,632

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>RESIDENTIAL</u>			<u>TIMBER-CUTOVER</u>		
	<u>2001 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2002 TAXABLE</u>	<u>2001 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2002 TAXABLE</u>
Blue Lake	\$42,275,208	11.80%	\$47,265,159	\$0	0.00%	\$0
Casnovia	\$28,049,514	6.63%	\$29,909,613	\$0	0.00%	\$0
Cedar Creek	\$40,165,248	10.16%	\$44,246,948	\$0	0.00%	\$0
Dalton	\$118,297,996	10.47%	\$130,684,109	\$0	0.00%	\$0
Egelston	\$85,575,279	8.23%	\$92,616,602	\$0	0.00%	\$0
Fruitland	\$143,163,180	8.56%	\$155,422,118	\$0	0.00%	\$0
Fruitport	\$194,137,690	7.05%	\$207,825,920	\$0	0.00%	\$0
Holton	\$25,393,530	7.92%	\$27,405,821	\$0	0.00%	\$0
Laketon	\$141,333,571	8.54%	\$153,410,159	\$0	0.00%	\$0
Montague	\$25,862,571	6.20%	\$27,465,705	\$0	0.00%	\$0
Moorland	\$17,463,468	8.87%	\$19,011,652	\$0	0.00%	\$0
Muskegon	\$175,335,166	7.83%	\$189,064,187	\$0	0.00%	\$0
Ravenna	\$34,014,229	6.70%	\$36,291,557	\$0	0.00%	\$0
Sullivan	\$37,268,811	7.22%	\$39,959,970	\$0	0.00%	\$0
Whitehall	\$26,559,523	6.97%	\$28,410,571	\$0	0.00%	\$0
White River	\$46,064,060	6.26%	\$48,947,501	\$0	0.00%	\$0
<u>CITIES</u>						
Montague	\$40,584,480	4.90%	\$42,573,511	\$0	0.00%	\$0
Muskegon	\$259,245,700	7.04%	\$277,504,213	\$0	0.00%	\$0
Muskegon Heights	\$55,323,049	5.41%	\$58,313,578	\$0	0.00%	\$0
North Muskegon	\$91,844,676	6.39%	\$97,714,852	\$0	0.00%	\$0
Norton Shores	\$435,215,436	7.77%	\$469,012,764	\$0	0.00%	\$0
Roosevelt Park	\$52,512,401	5.53%	\$55,417,519	\$0	0.00%	\$0
Whitehall	\$36,927,912	7.99%	\$39,878,393	\$0	0.00%	\$0
COUNTY TOTALS	\$2,152,612,698	7.70%	\$2,318,352,422	\$0	0.00%	\$0

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>DEVELOPMENTAL</u>			<u>AGRICULTURAL PERSONAL</u>		
	<u>2001 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2002 TAXABLE</u>	<u>2001 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2002 TAXABLE</u>
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	\$520,310	-100.00%	\$0	\$0	0.00%	\$0
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
 <u>CITIES</u>						
Montague	\$0	0.00%	\$0	\$0	0.00%	\$0
Muskegon	\$0	0.00%	\$0	\$0	0.00%	\$0
Muskegon Heights	\$0	0.00%	\$0	\$0	0.00%	\$0
North Muskegon	\$0	0.00%	\$0	\$0	0.00%	\$0
Norton Shores	\$0	0.00%	\$0	\$0	0.00%	\$0
Roosevelt Park	\$0	0.00%	\$0	\$0	0.00%	\$0
Whitehall	\$0	0.00%	\$0	\$0	0.00%	\$0
COUNTY TOTALS	\$520,310	-100.00%	\$0	\$0	0.00%	\$0

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

TOWNSHIPS	COMMERCIAL PERSONAL			INDUSTRIAL PERSONAL		
	2001 TAXABLE	PERCENT CHANGE	2002 TAXABLE	2001 TAXABLE	PERCENT CHANGE	2002 TAXABLE
Blue Lake	\$120,200	14.06%	\$137,100	\$0	0.00%	\$0
Casnovia	\$500,700	0.08%	\$501,106	\$213,300	-8.20%	\$195,800
Cedar Creek	\$736,560	3.15%	\$759,781	\$0	0.00%	\$0
Dalton	\$3,791,800	-3.64%	\$3,653,900	\$542,300	8.04%	\$585,900
Egelston	\$1,661,800	29.55%	\$2,152,900	\$13,094,300	-41.53%	\$7,656,400
Fruitland	\$3,413,300	0.41%	\$3,427,300	\$0	0.00%	\$0
Fruitport	\$9,055,900	86.66%	\$16,904,000	\$490,600	108.40%	\$1,022,400
Holton	\$736,900	20.12%	\$885,200	\$0	0.00%	\$0
Laketon	\$667,400	71.68%	\$1,145,800	\$0	0.00%	\$0
Montague	\$442,800	188.35%	\$1,276,800	\$946,000	31.43%	\$1,243,300
Moorland	\$68,800	239.97%	\$233,900	\$197,600	35.43%	\$267,600
Muskegon	\$12,049,872	-5.96%	\$11,331,838	\$7,386,400	-7.00%	\$6,869,500
Ravenna	\$1,915,800	-6.08%	\$1,799,400	\$1,190,800	37.08%	\$1,632,300
Sullivan	\$464,600	-11.11%	\$413,000	\$0	0.00%	\$0
Whitehall	\$2,016,400	20.90%	\$2,437,800	\$766,700	29.79%	\$995,100
White River	\$335,800	10.75%	\$371,900	\$1,100	0.00%	\$1,100
CITIES						
Montague	\$892,400	31.86%	\$1,176,700	\$7,587,600	37.31%	\$10,418,800
Muskegon	\$38,268,900	-4.23%	\$36,648,900	\$89,618,500	-20.55%	\$71,204,700
Muskegon Heights	\$6,959,200	2.88%	\$7,159,300	\$10,849,600	13.57%	\$12,321,800
North Muskegon	\$3,008,100	2.32%	\$3,078,000	\$0	0.00%	\$0
Norton Shores	\$27,268,100	-14.87%	\$23,214,200	\$19,796,700	13.67%	\$22,503,400
Roosevelt Park	\$5,926,400	-24.02%	\$4,503,100	\$3,822,600	14.56%	\$4,379,300
Whitehall	\$2,724,800	2.18%	\$2,784,100	\$26,750,900	13.04%	\$30,239,900
COUNTY TOTALS	\$123,026,532	2.41%	\$125,996,025	\$183,255,000	-6.39%	\$171,537,300

**MUSKEGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>RESIDENTIAL PERSONAL</u>			<u>UTILITY PERSONAL</u>		
	<u>2001 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2002 TAXABLE</u>	<u>2001 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2002 TAXABLE</u>
Blue Lake	\$7,000	2.86%	\$7,200	\$1,388,600	-12.58%	\$1,213,900
Casnovia	\$7,157	-100.00%	\$0	\$1,879,300	-17.44%	\$1,551,500
Cedar Creek	\$0	0.00%	\$0	\$1,328,500	-15.78%	\$1,118,800
Dalton	\$0	0.00%	\$0	\$4,356,100	-18.31%	\$3,558,500
Egelston	\$166,380	6.86%	\$177,800	\$5,143,300	-21.27%	\$4,049,200
Fruitland	\$0	0.00%	\$0	\$3,385,700	-20.47%	\$2,692,500
Fruitport	\$0	0.00%	\$0	\$6,934,700	-15.65%	\$5,849,336
Holton	\$0	0.00%	\$0	\$1,560,800	-30.79%	\$1,080,200
Laketon	\$0	0.00%	\$0	\$2,883,800	-22.42%	\$2,237,300
Montague	\$0	0.00%	\$0	\$2,458,700	-26.85%	\$1,798,500
Moorland	\$0	0.00%	\$0	\$1,601,400	-12.87%	\$1,395,300
Muskegon	\$305,353	8.52%	\$331,358	\$7,882,200	-24.67%	\$5,937,552
Ravenna	\$0	0.00%	\$0	\$2,111,900	-23.12%	\$1,623,700
Sullivan	\$0	0.00%	\$0	\$1,391,000	-15.83%	\$1,170,801
Whitehall	\$0	0.00%	\$0	\$1,269,600	2.80%	\$1,305,200
White River	\$378,942	5.61%	\$400,213	\$640,400	-36.43%	\$407,100
 <u>CITIES</u>						
Montague	\$0	0.00%	\$0	\$1,119,000	-23.02%	\$861,400
Muskegon	\$0	0.00%	\$0	\$22,194,500	-20.09%	\$17,735,850
Muskegon Heights	\$0	0.00%	\$0	\$6,315,800	-23.60%	\$4,825,300
North Muskegon	\$0	0.00%	\$0	\$1,922,500	-21.22%	\$1,514,600
Norton Shores	\$0	0.00%	\$0	\$11,362,300	-21.50%	\$8,919,281
Roosevelt Park	\$0	0.00%	\$0	\$993,200	-31.85%	\$676,900
Whitehall	\$0	0.00%	\$0	\$2,592,700	-27.83%	\$1,871,100
COUNTY TOTALS	\$864,832	5.98%	\$916,571	\$92,716,000	-20.84%	\$73,393,820

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	7	\$622,800	49.73	\$1,252,394	\$622,800	1.00000	\$520,978	41.60	0.01%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,638	\$56,897,145	49.85	\$114,141,998	\$56,897,145	1.00000	\$47,265,159	41.41	1.33%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,645	\$57,519,945	49.85	\$115,394,392	\$57,519,945		\$47,786,137	41.41	1.34%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	40	\$137,100	50.00	\$274,200	\$137,100	1.00000	\$137,100	50.00	0.00%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1	\$7,200	47.54	\$15,145	\$7,200	1.00000	\$7,200	47.54	0.00%
UTILITY	4	\$1,213,900	50.00	\$2,427,800	\$1,213,900	1.00000	\$1,213,900	50.00	0.03%
TOTAL PERSONAL	45	\$1,358,200	49.99	\$2,717,145	\$1,358,200	1.00000	\$1,358,200	49.99	0.03%
EXEMPT PROPERTY									
GRAND TOTAL	1,796	\$58,878,145	49.85	\$118,111,537	\$58,878,145		\$49,144,337	41.61	1.37%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	358	\$20,347,800	49.41	\$41,179,126	\$20,347,800	1.00000	\$14,398,284	34.97	0.47%
COMMERCIAL	28	\$1,865,100	49.45	\$3,771,954	\$1,865,100	1.00000	\$1,670,873	44.30	0.04%
INDUSTRIAL	16	\$875,100	49.59	\$1,764,591	\$875,100	1.00000	\$645,442	36.58	0.02%
RESIDENTIAL	917	\$39,053,963	49.21	\$79,363,873	\$39,053,963	1.00000	\$29,909,613	37.69	0.91%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,319	\$62,141,963	49.29	\$126,079,544	\$62,141,963		\$46,624,212	36.98	1.45%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	50	\$501,106	50.00	\$1,002,212	\$501,106	1.00000	\$501,106	50.00	0.01%
INDUSTRIAL	6	\$195,800	50.00	\$391,600	\$195,800	1.00000	\$195,800	50.00	0.00%
RESIDENTIAL	2	\$0	44.83	\$0	\$0	NA	\$0	NA	NA
UTILITY	12	\$1,551,500	50.00	\$3,103,000	\$1,551,500	1.00000	\$1,551,500	50.00	0.04%
TOTAL PERSONAL	70	\$2,248,406	50.00	\$4,496,812	\$2,248,406	1.00000	\$2,248,406	50.00	0.05%
EXEMPT PROPERTY									
GRAND TOTAL	1,422	\$64,390,369	49.31	\$130,576,356	\$64,390,369		\$48,872,618	37.43	1.50%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	7	\$230,400	49.41	\$466,302	\$230,400	1.00000	\$148,120	31.76	0.01%
COMMERCIAL	8	\$314,600	49.45	\$636,198	\$314,600	1.00000	\$288,357	45.33	0.01%
INDUSTRIAL	4	\$274,200	49.59	\$552,934	\$274,200	1.00000	\$140,725	25.45	0.01%
RESIDENTIAL	57	\$2,303,100	49.21	\$4,680,146	\$2,303,100	1.00000	\$1,768,816	37.79	0.05%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	76	\$3,122,300	49.29	\$6,335,581	\$3,122,300		\$2,346,018	37.03	0.07%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	7	\$48,400	50.00	\$96,800	\$48,400	1.00000	\$48,400	50.00	0.00%
INDUSTRIAL	4	\$89,500	50.00	\$179,000	\$89,500	1.00000	\$89,500	50.00	0.00%
RESIDENTIAL	0	\$0	44.83	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$25,400	50.00	\$50,800	\$25,400	1.00000	\$25,400	50.00	0.00%
TOTAL PERSONAL	13	\$163,300	50.00	\$326,600	\$163,300	1.00000	\$163,300	50.00	0.00%
EXEMPT PROPERTY	1								
GRAND TOTAL	90	\$3,285,600	49.32	\$6,662,181	\$3,285,600		\$2,509,318	37.67	0.08%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	63	\$3,995,900	49.82	\$8,019,946	\$3,995,900	1.00000	\$2,225,761	27.75	0.09%
COMMERCIAL	20	\$3,341,300	49.94	\$6,690,342	\$3,341,300	1.00000	\$2,166,399	32.38	0.08%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,588	\$58,837,052	49.73	\$118,323,479	\$58,837,052	1.00000	\$44,246,948	37.39	1.37%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,671	\$66,174,252	49.74	\$133,033,767	\$66,174,252		\$48,639,108	36.56	1.54%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	22	\$759,781	50.00	\$1,519,562	\$759,781	1.00000	\$759,781	50.00	0.02%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	6	\$1,118,800	50.00	\$2,237,600	\$1,118,800	1.00000	\$1,118,800	50.00	0.03%
TOTAL PERSONAL	28	\$1,878,581	50.00	\$3,757,162	\$1,878,581	1.00000	\$1,878,581	50.00	0.04%
EXEMPT PROPERTY									
GRAND TOTAL	1,758	\$68,052,833	49.75	\$136,790,929	\$68,052,833		\$50,517,689	36.93	1.59%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	5	\$47,300	49.74	\$95,103	\$47,300	1.00000	\$40,254	42.33	0.00%
COMMERCIAL	137	\$13,445,900	49.46	\$27,186,998	\$13,445,900	1.00000	\$10,150,751	37.34	0.31%
INDUSTRIAL	32	\$1,382,600	49.52	\$2,792,010	\$1,382,600	1.00000	\$1,038,613	37.20	0.03%
RESIDENTIAL	5,100	\$161,709,600	49.02	\$329,858,472	\$161,709,600	1.00000	\$130,684,109	39.62	3.77%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	5,274	\$176,585,400	49.06	\$359,932,583	\$176,585,400		\$141,913,727	39.43	4.12%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	155	\$3,653,900	50.00	\$7,307,800	\$3,653,900	1.00000	\$3,653,900	50.00	0.09%
INDUSTRIAL	9	\$585,900	50.00	\$1,171,800	\$585,900	1.00000	\$585,900	50.00	0.01%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	9	\$3,558,500	50.00	\$7,117,000	\$3,558,500	1.00000	\$3,558,500	50.00	0.08%
TOTAL PERSONAL	173	\$7,798,300	50.00	\$15,596,600	\$7,798,300	1.00000	\$7,798,300	50.00	0.18%
EXEMPT PROPERTY	645								
GRAND TOTAL	6,092	\$184,383,700	49.10	\$375,529,183	\$184,383,700		\$149,712,027	39.87	4.30%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	0	\$0	49.74	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	4	\$256,500	49.46	\$518,601	\$256,500	1.00000	\$159,152	30.69	0.01%
INDUSTRIAL	2	\$300	49.52	\$606	\$300	1.00000	\$300	49.52	0.00%
RESIDENTIAL	981	\$15,413,600	49.02	\$31,443,492	\$15,413,600	1.00000	\$12,521,306	39.82	0.36%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	987	\$15,670,400	49.06	\$31,962,699	\$15,670,400		\$12,680,758	39.67	0.37%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	4	\$162,400	50.00	\$324,800	\$162,400	1.00000	\$162,400	50.00	0.00%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$327,100	50.00	\$654,200	\$327,100	1.00000	\$327,100	50.00	0.01%
TOTAL PERSONAL	7	\$489,500	50.00	\$979,000	\$489,500	1.00000	\$489,500	50.00	0.01%
EXEMPT PROPERTY									
GRAND TOTAL	1,168	\$16,159,900	49.06	\$32,941,699	\$16,159,900		\$13,170,258	39.98	0.38%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	12	\$1,603,200	50.00	\$3,206,400	\$1,603,200	1.00000	\$638,265	19.91	0.04%
COMMERCIAL	138	\$16,351,200	49.96	\$32,729,167	\$16,351,200	1.00000	\$12,078,753	36.91	0.38%
INDUSTRIAL	79	\$8,920,500	49.89	\$17,879,237	\$8,920,500	1.00000	\$7,045,868	39.41	0.21%
RESIDENTIAL	3,345	\$122,214,400	49.79	\$245,480,454	\$122,214,400	1.00000	\$92,616,602	37.73	2.85%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	3,574	\$149,089,300	49.81	\$299,295,258	\$149,089,300		\$112,379,488	37.55	3.48%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	167	\$2,152,900	50.00	\$4,305,800	\$2,152,900	1.00000	\$2,152,900	50.00	0.05%
INDUSTRIAL	18	\$7,656,400	50.00	\$15,312,800	\$7,656,400	1.00000	\$7,656,400	50.00	0.18%
RESIDENTIAL	63	\$177,800	46.83	\$379,671	\$177,800	1.00000	\$177,800	46.83	0.00%
UTILITY	5	\$4,049,200	50.00	\$8,098,400	\$4,049,200	1.00000	\$4,049,200	50.00	0.09%
TOTAL PERSONAL	253	\$14,036,300	49.96	\$28,096,671	\$14,036,300	1.00000	\$14,036,300	49.96	0.33%
EXEMPT PROPERTY									
GRAND TOTAL	3,941	\$163,125,600	49.83	\$327,391,929	\$163,125,600		\$126,415,788	38.61	3.81%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	54	\$7,086,900	49.66	\$14,269,606	\$7,086,900	1.00000	\$3,561,505	24.96	0.17%
COMMERCIAL	40	\$8,968,100	49.70	\$18,045,346	\$8,968,100	1.00000	\$7,304,738	40.48	0.21%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	3,314	\$209,848,200	49.23	\$426,224,144	\$209,848,200	1.00000	\$155,422,118	36.46	4.90%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	3,408	\$225,903,200	49.27	\$458,539,096	\$225,903,200		\$166,288,361	36.26	5.27%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	58	\$3,427,300	50.00	\$6,854,600	\$3,427,300	1.00000	\$3,427,300	50.00	0.08%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	6	\$2,692,500	50.00	\$5,385,000	\$2,692,500	1.00000	\$2,692,500	50.00	0.06%
TOTAL PERSONAL	64	\$6,119,800	50.00	\$12,239,600	\$6,119,800	1.00000	\$6,119,800	50.00	0.14%
EXEMPT PROPERTY	135								
GRAND TOTAL	3,607	\$232,023,000	49.28	\$470,778,696	\$232,023,000		\$172,408,161	36.62	5.42%

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	66	\$4,278,200	49.91	\$8,572,118	\$4,278,200	1.00000	\$2,501,218	29.18	0.10%
COMMERCIAL	343	\$98,410,421	49.78	\$197,702,313	\$98,410,421	1.00000	\$73,943,241	37.40	2.30%
INDUSTRIAL	23	\$2,984,400	49.61	\$6,015,816	\$2,984,400	1.00000	\$2,592,267	43.09	0.07%
RESIDENTIAL	5,048	\$257,429,600	49.68	\$518,161,881	\$257,429,600	1.00000	\$207,825,920	40.11	6.01%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	5,480	\$363,102,621	49.71	\$730,452,128	\$363,102,621		\$286,862,646	39.27	8.48%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	571	\$16,904,000	50.00	\$33,808,000	\$16,904,000	1.00000	\$16,904,000	50.00	0.39%
INDUSTRIAL	13	\$1,022,400	50.00	\$2,044,800	\$1,022,400	1.00000	\$1,022,400	50.00	0.02%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	14	\$5,902,300	50.00	\$11,804,600	\$5,902,300	1.00000	\$5,849,336	49.55	0.14%
TOTAL PERSONAL	598	\$23,828,700	50.00	\$47,657,400	\$23,828,700	1.00000	\$23,775,736	49.89	0.56%
EXEMPT PROPERTY	103								
GRAND TOTAL	6,181	\$386,931,321	49.73	\$778,109,528	\$386,931,321		\$310,638,382	39.92	9.03%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	0	\$0	49.91	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	48	\$3,009,000	49.78	\$6,044,596	\$3,009,000	1.00000	\$2,369,435	39.20	0.07%
INDUSTRIAL	3	\$266,500	49.61	\$537,190	\$266,500	1.00000	\$248,047	46.17	0.01%
RESIDENTIAL	476	\$23,427,600	49.68	\$47,157,005	\$23,427,600	1.00000	\$19,305,200	40.94	0.55%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	527	\$26,703,100	49.71	\$53,738,791	\$26,703,100		\$21,922,682	40.79	0.62%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	82	\$483,000	50.00	\$966,000	\$483,000	1.00000	\$483,000	50.00	0.01%
INDUSTRIAL	3	\$219,800	50.00	\$439,600	\$219,800	1.00000	\$219,800	50.00	0.01%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	4	\$433,700	50.00	\$867,400	\$433,700	1.00000	\$423,343	48.81	0.01%
TOTAL PERSONAL	89	\$1,136,500	50.00	\$2,273,000	\$1,136,500	1.00000	\$1,126,143	49.54	0.03%
EXEMPT PROPERTY									
GRAND TOTAL	632	\$27,839,600	49.70	\$56,011,791	\$27,839,600		\$23,048,825	41.15	0.65%

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	177	\$9,514,500	49.20	\$19,337,256	\$9,514,500	1.00000	\$5,828,811	30.14	0.22%
COMMERCIAL	48	\$2,318,800	49.11	\$4,721,862	\$2,318,800	1.00000	\$1,823,106	38.61	0.05%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,229	\$37,130,015	49.57	\$74,897,187	\$37,130,015	1.00000	\$27,405,821	36.59	0.87%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,454	\$48,963,315	49.48	\$98,956,305	\$48,963,315		\$35,057,738	35.43	1.14%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	96	\$885,200	50.00	\$1,770,400	\$885,200	1.00000	\$885,200	50.00	0.02%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	4	\$1,080,200	50.00	\$2,160,400	\$1,080,200	1.00000	\$1,080,200	50.00	0.03%
TOTAL PERSONAL	100	\$1,965,400	50.00	\$3,930,800	\$1,965,400	1.00000	\$1,965,400	50.00	0.05%
EXEMPT PROPERTY									
GRAND TOTAL	1,663	\$50,928,715	49.50	\$102,887,105	\$50,928,715		\$37,023,138	35.98	1.19%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	1	\$70,300	50.00	\$140,600	\$70,300	1.00000	\$20,342	14.47	0.00%
COMMERCIAL	40	\$4,159,000	49.93	\$8,329,190	\$4,159,000	1.00000	\$3,586,807	43.06	0.10%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	3,455	\$192,328,500	49.50	\$388,539,402	\$192,328,500	1.00000	\$153,410,159	39.48	4.49%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	3,496	\$196,557,800	49.51	\$397,009,192	\$196,557,800		\$157,017,308	39.55	4.59%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	55	\$1,145,800	50.00	\$2,291,600	\$1,145,800	1.00000	\$1,145,800	50.00	0.03%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$2,237,300	50.00	\$4,474,600	\$2,237,300	1.00000	\$2,237,300	50.00	0.05%
TOTAL PERSONAL	57	\$3,383,100	50.00	\$6,766,200	\$3,383,100	1.00000	\$3,383,100	50.00	0.08%
EXEMPT PROPERTY									
GRAND TOTAL	3,610	\$199,940,900	49.52	\$403,775,392	\$199,940,900		\$160,400,408	39.73	4.67%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	129	\$5,529,900	49.83	\$11,097,802	\$5,529,900	1.00000	\$3,461,578	31.19	0.13%
COMMERCIAL	51	\$2,806,200	49.93	\$5,619,764	\$2,806,200	1.00000	\$2,107,049	37.49	0.07%
INDUSTRIAL	13	\$716,300	50.00	\$1,432,563	\$716,300	1.00000	\$372,963	26.03	0.02%
RESIDENTIAL	937	\$40,314,300	49.84	\$80,890,999	\$40,314,300	1.00000	\$27,465,705	33.95	0.94%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,130	\$49,366,700	49.84	\$99,041,128	\$49,366,700		\$33,407,295	33.73	1.15%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	52	\$1,276,800	50.00	\$2,553,600	\$1,276,800	1.00000	\$1,276,800	50.00	0.03%
INDUSTRIAL	3	\$1,243,300	50.00	\$2,486,600	\$1,243,300	1.00000	\$1,243,300	50.00	0.03%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$1,798,500	50.00	\$3,597,000	\$1,798,500	1.00000	\$1,798,500	50.00	0.04%
TOTAL PERSONAL	58	\$4,318,600	50.00	\$8,637,200	\$4,318,600	1.00000	\$4,318,600	50.00	0.10%
EXEMPT PROPERTY									
GRAND TOTAL	1,232	\$53,685,300	49.86	\$107,678,328	\$53,685,300		\$37,725,895	35.04	1.25%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	145	\$7,926,100	49.86	\$15,897,869	\$7,926,100	1.00000	\$4,990,905	31.39	0.19%
COMMERCIAL	10	\$2,095,700	49.59	\$4,225,716	\$2,095,700	1.00000	\$1,725,193	40.83	0.05%
INDUSTRIAL	16	\$551,000	49.99	\$1,102,196	\$551,000	1.00000	\$456,610	41.43	0.01%
RESIDENTIAL	675	\$25,657,000	49.89	\$51,428,383	\$25,657,000	1.00000	\$19,011,652	36.97	0.60%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	846	\$36,229,800	49.87	\$72,654,164	\$36,229,800		\$26,184,360	36.04	0.85%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	35	\$233,900	50.00	\$467,800	\$233,900	1.00000	\$233,900	50.00	0.01%
INDUSTRIAL	2	\$267,600	50.00	\$535,200	\$267,600	1.00000	\$267,600	50.00	0.01%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	6	\$1,395,300	50.00	\$2,790,600	\$1,395,300	1.00000	\$1,395,300	50.00	0.03%
TOTAL PERSONAL	43	\$1,896,800	50.00	\$3,793,600	\$1,896,800	1.00000	\$1,896,800	50.00	0.04%
EXEMPT PROPERTY									
GRAND TOTAL	924	\$38,126,600	49.87	\$76,447,764	\$38,126,600		\$28,081,160	36.73	0.89%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	16	\$680,400	50.00	\$1,360,800	\$680,400	1.00000	\$250,260	18.39	0.02%
COMMERCIAL	374	\$78,447,300	49.22	\$159,385,393	\$78,447,300	1.00000	\$54,188,177	34.00	1.83%
INDUSTRIAL	100	\$10,853,600	49.34	\$21,997,685	\$10,853,600	1.00000	\$8,302,704	37.74	0.25%
RESIDENTIAL	6,234	\$238,598,800	49.09	\$486,003,921	\$238,598,800	1.00000	\$189,064,187	38.90	5.57%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	0.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	6,724	\$328,580,100	49.13	\$668,747,799	\$328,580,100		\$251,805,328	37.65	7.67%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	725	\$11,334,500	50.00	\$22,669,000	\$11,334,500	1.00000	\$11,331,838	49.99	0.26%
INDUSTRIAL	24	\$6,869,500	50.00	\$13,739,000	\$6,869,500	1.00000	\$6,869,500	50.00	0.16%
RESIDENTIAL	112	\$373,500	49.95	\$747,785	\$373,500	1.00000	\$331,358	44.31	0.01%
UTILITY	10	\$5,995,400	50.00	\$11,990,400	\$5,995,400	1.00000	\$5,937,552	49.52	0.14%
TOTAL PERSONAL	871	\$24,572,900	50.00	\$49,146,185	\$24,572,900	1.00000	\$24,470,248	49.79	0.57%
EXEMPT PROPERTY									
GRAND TOTAL	7,828	\$353,153,000	49.19	\$717,893,984	\$353,153,000		\$276,275,576	38.48	8.24%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	317	\$22,260,000	49.63	\$44,855,498	\$22,260,000	1.00000	\$12,953,099	28.88	0.52%
COMMERCIAL	72	\$3,970,200	49.92	\$7,953,908	\$3,970,200	1.00000	\$3,326,902	41.83	0.09%
INDUSTRIAL	15	\$1,334,800	49.80	\$2,680,154	\$1,334,800	1.00000	\$1,068,054	39.85	0.03%
RESIDENTIAL	1,068	\$47,523,300	49.83	\$95,366,220	\$47,523,300	1.00000	\$36,291,557	38.05	1.11%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,472	\$75,088,300	49.77	\$150,855,780	\$75,088,300		\$53,639,612	35.56	1.75%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	83	\$1,799,400	50.00	\$3,598,800	\$1,799,400	1.00000	\$1,799,400	50.00	0.04%
INDUSTRIAL	3	\$1,632,300	50.00	\$3,264,600	\$1,632,300	1.00000	\$1,632,300	50.00	0.04%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	8	\$1,623,700	50.00	\$3,247,400	\$1,623,700	1.00000	\$1,623,700	50.00	0.04%
TOTAL PERSONAL	94	\$5,055,400	50.00	\$10,110,800	\$5,055,400	1.00000	\$5,055,400	50.00	0.12%
EXEMPT PROPERTY	60								
GRAND TOTAL	1,626	\$80,143,700	49.79	\$160,966,580	\$80,143,700		\$58,695,012	36.46	1.87%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	5	\$112,400	49.63	\$226,476	\$112,400	1.00000	\$61,899	27.33	0.00%
COMMERCIAL	59	\$3,083,200	49.92	\$6,176,282	\$3,083,200	1.00000	\$2,645,291	42.83	0.07%
INDUSTRIAL	7	\$642,200	49.80	\$1,289,558	\$642,200	1.00000	\$506,958	39.31	0.01%
RESIDENTIAL	532	\$22,367,600	49.83	\$44,887,819	\$22,367,600	1.00000	\$16,836,431	37.51	0.52%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	603	\$26,205,400	49.77	\$52,580,135	\$26,205,400		\$20,050,579	38.13	0.61%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	55	\$1,258,300	50.00	\$2,516,600	\$1,258,300	1.00000	\$1,258,300	50.00	0.03%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$418,700	50.00	\$837,400	\$418,700	1.00000	\$418,700	50.00	0.01%
TOTAL PERSONAL	57	\$1,677,000	50.00	\$3,354,000	\$1,677,000	1.00000	\$1,677,000	50.00	0.04%
EXEMPT PROPERTY									
GRAND TOTAL	692	\$27,882,400	49.85	\$55,934,135	\$27,882,400		\$21,727,579	38.84	0.65%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	89	\$5,546,700	49.83	\$11,130,894	\$5,546,700	1.00000	\$2,750,944	24.71	0.13%
COMMERCIAL	41	\$961,600	49.83	\$1,929,752	\$961,600	1.00000	\$560,947	29.07	0.02%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,080	\$55,493,800	49.89	\$111,229,485	\$55,493,800	1.00000	\$39,959,970	35.93	1.30%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,210	\$62,002,100	49.88	\$124,290,131	\$62,002,100		\$43,271,861	34.82	1.45%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	30	\$413,000	50.00	\$826,000	\$413,000	1.00000	\$413,000	50.00	0.01%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	12	\$1,184,000	50.00	\$2,368,000	\$1,184,000	1.00000	\$1,170,801	49.44	0.03%
TOTAL PERSONAL	42	\$1,597,000	50.00	\$3,194,000	\$1,597,000	1.00000	\$1,583,801	49.59	0.04%
EXEMPT PROPERTY									
GRAND TOTAL	1,291	\$63,599,100	49.89	\$127,484,131	\$63,599,100		\$44,855,662	35.19	1.48%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	74	\$15,045,100	49.89	\$30,159,181	\$15,045,100	1.00000	\$12,010,222	39.82	0.35%
INDUSTRIAL	2	\$301,500	49.88	\$604,431	\$301,500	1.00000	\$293,816	48.61	0.01%
RESIDENTIAL	756	\$34,556,600	49.87	\$69,287,000	\$34,556,600	1.00000	\$28,410,571	41.00	0.81%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	832	\$49,903,200	49.88	\$100,050,612	\$49,903,200		\$40,714,609	40.69	1.16%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	93	\$2,437,800	50.00	\$4,875,600	\$2,437,800	1.00000	\$2,437,800	50.00	0.06%
INDUSTRIAL	2	\$995,100	50.00	\$1,990,200	\$995,100	1.00000	\$995,100	50.00	0.02%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$1,305,200	50.00	\$2,610,400	\$1,305,200	1.00000	\$1,305,200	50.00	0.03%
TOTAL PERSONAL	98	\$4,738,100	50.00	\$9,476,200	\$4,738,100	1.00000	\$4,738,100	50.00	0.11%
EXEMPT PROPERTY	34								
GRAND TOTAL	964	\$54,641,300	49.89	\$109,526,812	\$54,641,300		\$45,452,709	41.50	1.28%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	136	\$5,391,000	49.62	\$10,865,096	\$5,391,000	1.00000	\$3,108,448	28.61	0.13%
COMMERCIAL	19	\$3,184,100	49.32	\$6,455,727	\$3,184,100	1.00000	\$1,789,995	27.73	0.07%
INDUSTRIAL	7	\$2,038,300	50.00	\$4,076,492	\$2,038,300	1.00000	\$1,091,235	26.77	0.05%
RESIDENTIAL	1,078	\$85,923,800	49.86	\$172,327,848	\$85,923,800	1.00000	\$48,947,501	28.40	2.01%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,240	\$96,537,200	49.83	\$193,725,163	\$96,537,200		\$54,937,179	28.36	2.25%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	17	\$371,900	50.00	\$743,800	\$371,900	1.00000	\$371,900	50.00	0.01%
INDUSTRIAL	1	\$1,100	50.00	\$2,200	\$1,100	1.00000	\$1,100	50.00	0.00%
RESIDENTIAL	18	\$564,600	49.43	\$1,142,311	\$564,600	1.00000	\$400,213	35.04	0.01%
UTILITY	3	\$407,100	50.00	\$814,200	\$407,100	1.00000	\$407,100	50.00	0.01%
TOTAL PERSONAL	39	\$1,344,700	49.76	\$2,702,511	\$1,344,700	1.00000	\$1,180,313	43.67	0.03%
EXEMPT PROPERTY									
GRAND TOTAL	1,295	\$97,881,900	49.83	\$196,427,674	\$97,881,900		\$56,117,492	28.57	2.28%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	5	\$24,900	50.00	\$49,800	\$24,900	1.00000	\$20,512	41.19	0.00%
COMMERCIAL	86	\$8,021,900	49.77	\$16,117,303	\$8,021,900	1.00000	\$5,968,927	37.03	0.19%
INDUSTRIAL	24	\$7,198,400	49.72	\$14,477,568	\$7,198,400	1.00000	\$6,132,345	42.36	0.17%
RESIDENTIAL	1,332	\$55,040,200	49.94	\$110,212,723	\$55,040,200	1.00000	\$42,573,511	38.63	1.28%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,447	\$70,285,400	49.90	\$140,857,394	\$70,285,400		\$54,695,295	38.83	1.64%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	108	\$1,176,700	50.00	\$2,353,400	\$1,176,700	1.00000	\$1,176,700	50.00	0.03%
INDUSTRIAL	13	\$10,418,800	50.00	\$20,837,600	\$10,418,800	1.00000	\$10,418,800	50.00	0.24%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$861,400	50.00	\$1,722,800	\$861,400	1.00000	\$861,400	50.00	0.02%
TOTAL PERSONAL	123	\$12,456,900	50.00	\$24,913,800	\$12,456,900	1.00000	\$12,456,900	50.00	0.29%
EXEMPT PROPERTY	80								
GRAND TOTAL	1,650	\$82,742,300	49.91	\$165,771,194	\$82,742,300		\$67,152,195	40.51	1.93%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	21	\$173,600	50.00	\$347,200	\$173,600	1.00000	\$163,166	46.99	0.00%
COMMERCIAL	1,193	\$152,324,900	49.66	\$306,718,636	\$152,324,900	1.00000	\$129,199,142	42.12	3.56%
INDUSTRIAL	234	\$110,440,500	49.98	\$220,985,731	\$110,440,500	1.00000	\$103,473,256	46.82	2.58%
RESIDENTIAL	12,899	\$358,727,850	49.30	\$727,646,281	\$358,727,850	1.00000	\$277,504,213	38.14	8.37%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	14,347	\$621,666,850	49.51	\$1,255,697,848	\$621,666,850		\$510,339,777	40.64	14.51%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	1,563	\$36,648,900	50.00	\$73,297,800	\$36,648,900	1.00000	\$36,648,900	50.00	0.86%
INDUSTRIAL	106	\$71,204,700	50.00	\$142,409,400	\$71,204,700	1.00000	\$71,204,700	50.00	1.66%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	10	\$17,743,600	50.00	\$35,487,200	\$17,743,600	1.00000	\$17,735,850	49.98	0.41%
TOTAL PERSONAL	1,679	\$125,597,200	50.00	\$251,194,400	\$125,597,200	1.00000	\$125,589,450	50.00	2.93%
EXEMPT PROPERTY	1,150								
GRAND TOTAL	17,176	\$747,264,050	49.59	\$1,506,892,248	\$747,264,050		\$635,929,227	42.20	17.44%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	402	\$24,794,900	49.95	\$49,639,973	\$24,794,900	1.00000	\$23,038,491	46.41	0.58%
INDUSTRIAL	131	\$11,978,500	49.78	\$24,063,627	\$11,978,500	1.00000	\$11,600,138	48.21	0.28%
RESIDENTIAL	4,444	\$76,104,400	49.61	\$153,420,075	\$76,104,400	1.00000	\$58,313,578	38.01	1.78%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	4,977	\$112,877,800	49.70	\$227,123,675	\$112,877,800		\$92,952,207	40.93	2.63%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	387	\$7,159,300	50.00	\$14,318,600	\$7,159,300	1.00000	\$7,159,300	50.00	0.17%
INDUSTRIAL	40	\$12,321,800	50.00	\$24,643,600	\$12,321,800	1.00000	\$12,321,800	50.00	0.29%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	4	\$4,825,300	50.00	\$9,650,600	\$4,825,300	1.00000	\$4,825,300	50.00	0.11%
TOTAL PERSONAL	431	\$24,306,400	50.00	\$48,612,800	\$24,306,400	1.00000	\$24,306,400	50.00	0.57%
EXEMPT PROPERTY									
GRAND TOTAL	5,902	\$137,184,200	49.75	\$275,736,475	\$137,184,200		\$117,258,607	42.53	3.20%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	99	\$16,421,300	49.97	\$32,860,402	\$16,421,300	1.00000	\$14,195,316	43.20	0.38%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,635	\$123,956,600	49.62	\$249,824,340	\$123,956,600	1.00000	\$97,714,852	39.11	2.89%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,734	\$140,377,900	49.66	\$282,684,742	\$140,377,900		\$111,910,168	39.59	3.28%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	215	\$3,078,000	50.00	\$6,156,000	\$3,078,000	1.00000	\$3,078,000	50.00	0.07%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$1,514,600	50.00	\$3,029,200	\$1,514,600	1.00000	\$1,514,600	50.00	0.04%
TOTAL PERSONAL	218	\$4,592,600	50.00	\$9,185,200	\$4,592,600	1.00000	\$4,592,600	50.00	0.11%
EXEMPT PROPERTY	45								
GRAND TOTAL	1,997	\$144,970,500	49.67	\$291,869,942	\$144,970,500		\$116,502,768	39.92	3.38%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	11	\$9,264,000	49.90	\$18,565,586	\$9,264,000	1.00000	\$3,519,831	18.96	0.22%
COMMERCIAL	495	\$127,142,400	49.96	\$254,475,359	\$127,142,400	1.00000	\$107,704,877	42.32	2.97%
INDUSTRIAL	159	\$37,686,500	49.59	\$75,996,398	\$37,686,500	1.00000	\$30,169,437	39.70	0.88%
RESIDENTIAL	8,903	\$564,712,300	49.78	\$1,134,484,225	\$564,712,300	1.00000	\$469,012,764	41.34	13.18%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	9,568	\$738,805,200	49.80	\$1,483,521,568	\$738,805,200		\$610,406,909	41.15	17.24%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	1,052	\$23,214,200	50.00	\$46,428,400	\$23,214,200	1.00000	\$23,214,200	50.00	0.54%
INDUSTRIAL	127	\$22,503,400	50.00	\$45,006,800	\$22,503,400	1.00000	\$22,503,400	50.00	0.53%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	7	\$8,948,000	50.00	\$17,896,000	\$8,948,000	1.00000	\$8,919,281	49.84	0.21%
TOTAL PERSONAL	1,186	\$54,665,600	50.00	\$109,331,200	\$54,665,600	1.00000	\$54,636,881	49.97	1.28%
EXEMPT PROPERTY									
GRAND TOTAL	11,101	\$793,470,800	49.81	\$1,592,852,768	\$793,470,800		\$665,043,790	41.75	18.52%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	91	\$35,453,300	49.71	\$71,317,099	\$35,453,300	1.00000	\$31,831,748	44.63	0.83%
INDUSTRIAL	10	\$2,262,000	49.77	\$4,544,974	\$2,262,000	1.00000	\$2,082,328	45.82	0.05%
RESIDENTIAL	1,278	\$66,993,800	49.90	\$134,246,715	\$66,993,800	1.00000	\$55,417,519	41.28	1.56%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,379	\$104,709,100	49.84	\$210,108,788	\$104,709,100		\$89,331,595	42.52	2.44%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	295	\$4,503,100	50.00	\$9,006,200	\$4,503,100	1.00000	\$4,503,100	50.00	0.11%
INDUSTRIAL	6	\$4,379,300	50.00	\$8,758,600	\$4,379,300	1.00000	\$4,379,300	50.00	0.10%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$676,900	50.00	\$1,353,800	\$676,900	1.00000	\$676,900	50.00	0.02%
TOTAL PERSONAL	303	\$9,559,300	50.00	\$19,118,600	\$9,559,300	1.00000	\$9,559,300	50.00	0.22%
EXEMPT PROPERTY	39								
GRAND TOTAL	1,721	\$114,268,400	49.85	\$229,227,388	\$114,268,400		\$98,890,895	43.14	2.67%

**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	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
REAL PROPERTY									
AGRICULTURAL	3	\$57,600	50.00	\$115,200	\$57,600	1.00000	\$18,011	15.63	0.00%
COMMERCIAL	144	\$19,666,800	49.55	\$39,689,798	\$19,666,800	1.00000	\$14,327,193	36.10	0.46%
INDUSTRIAL	30	\$12,209,000	49.56	\$24,633,946	\$12,209,000	1.00000	\$10,835,556	43.99	0.28%
RESIDENTIAL	1,134	\$47,656,200	49.84	\$95,615,124	\$47,656,200	1.00000	\$39,878,393	41.71	1.11%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
TOTAL REAL	1,311	\$79,589,600	49.73	\$160,054,068	\$79,589,600		\$65,059,153	40.65	1.86%
PERSONAL PROPERTY									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	214	\$2,784,100	50.00	\$5,568,200	\$2,784,100	1.00000	\$2,784,100	50.00	0.06%
INDUSTRIAL	20	\$30,239,900	50.00	\$60,479,800	\$30,239,900	1.00000	\$30,239,900	50.00	0.71%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$1,871,100	50.00	\$3,742,200	\$1,871,100	1.00000	\$1,871,100	50.00	0.04%
TOTAL PERSONAL	236	\$34,895,100	50.00	\$69,790,200	\$34,895,100	1.00000	\$34,895,100	50.00	0.81%
EXEMPT PROPERTY									
GRAND TOTAL	1,650	\$114,484,700	49.81	\$229,844,268	\$114,484,700		\$99,954,253	43.49	2.67%

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT

2002 COUNTY EQUALIZED VALUATION SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-120 COOPERSVILLE									
Ravenna Township	4,843,500	0	49,500	5,827,900	0	0	10,720,900	177,200	10,898,100
Homestead Portion	4,676,469	0	11,200	5,302,000	0	0	9,989,669	0	9,989,669
Non-Homestead Portion	167,031	0	38,300	525,900	0	0	731,231	177,200	908,431
Sullivan Township	443,700	0	0	2,025,800	0	0	2,469,500	17,300	2,486,800
Homestead Portion	443,700	0	0	1,900,000	0	0	2,343,700	0	2,343,700
Non-Homestead Portion	0	0	0	125,800	0	0	125,800	17,300	143,100
70-120 TOTALS	5,287,200	0	49,500	7,853,700	0	0	13,190,400	194,500	13,384,900
Homestead Portion	5,120,169	0	11,200	7,202,000	0	0	12,333,369	0	12,333,369
Non-Homestead Portion	167,031	0	38,300	651,700	0	0	857,031	194,500	1,051,531
62-040 FREMONT									
Holton Township	2,871,700	348,300	0	1,393,300	0	0	4,613,300	247,700	4,861,000
Homestead Portion	2,839,500	34,140	0	1,258,000	0	0	4,131,640	0	4,131,640
Non-Homestead Portion	32,200	314,160	0	135,300	0	0	481,660	247,700	729,360
62-040 TOTALS	2,871,700	348,300	0	1,393,300	0	0	4,613,300	247,700	4,861,000
Homestead Portion	2,839,500	34,140	0	1,258,000	0	0	4,131,640	0	4,131,640
Non-Homestead Portion	32,200	314,160	0	135,300	0	0	481,660	247,700	729,360
61-080 FRUITPORT									
Fruitport Township	4,278,200	91,381,300	2,984,400	255,972,300	0	0	354,616,200	23,650,100	378,266,300
Homestead Portion	4,278,200	6,156,926	19,800	230,766,365	0	0	241,221,291	0	241,221,291
Non-Homestead Portion	0	85,224,374	2,964,600	25,205,935	0	0	113,394,909	23,650,100	137,045,009
Sullivan Township	1,136,600	382,500	0	22,297,500	0	0	23,816,600	484,000	24,300,600
Homestead Portion	1,136,600	0	0	20,457,550	0	0	21,594,150	0	21,594,150
Non-Homestead Portion	0	382,500	0	1,839,950	0	0	2,222,450	484,000	2,706,450
61-080 TOTALS	5,414,800	91,763,800	2,984,400	278,269,800	0	0	378,432,800	24,134,100	402,566,900
Homestead Portion	5,414,800	6,156,926	19,800	251,223,915	0	0	262,815,441	0	262,815,441
Non-Homestead Portion	0	85,606,874	2,964,600	27,045,885	0	0	115,617,359	24,134,100	139,751,459
70-010 GRAND HAVEN									
City of Norton Shores	1,077,800	11,719,100	22,369,700	25,111,400	0	0	60,278,000	10,235,000	70,513,000
Homestead Portion	990,700	57,914	0	16,115,165	0	0	17,163,779	0	17,163,779
Non-Homestead Portion	87,100	11,661,186	22,369,700	8,996,235	0	0	43,114,221	10,235,000	53,349,221
70-010 TOTALS	1,077,800	11,719,100	22,369,700	25,111,400	0	0	60,278,000	10,235,000	70,513,000
Homestead Portion	990,700	57,914	0	16,115,165	0	0	17,163,779	0	17,163,779
Non-Homestead Portion	87,100	11,661,186	22,369,700	8,996,235	0	0	43,114,221	10,235,000	53,349,221
62-050 GRANT									
Casnovia Township	8,532,500	1,060,200	533,400	20,467,500	0	0	30,593,600	1,176,206	31,769,806
Homestead Portion	7,995,686	37,300	34,900	18,226,210	0	0	26,294,096	0	26,294,096
Non-Homestead Portion	536,814	1,022,900	498,500	2,241,290	0	0	4,299,504	1,176,206	5,475,710
Moorland Township	353,900	0	0	727,000	0	0	1,080,900	36,700	1,117,600
Homestead Portion	278,000	0	0	619,100	0	0	897,100	0	897,100
Non-Homestead Portion	75,900	0	0	107,900	0	0	183,800	36,700	220,500
62-050 TOTALS	8,886,400	1,060,200	533,400	21,194,500	0	0	31,674,500	1,212,906	32,887,406
Homestead Portion	8,273,686	37,300	34,900	18,845,310	0	0	27,191,196	0	27,191,196
Non-Homestead Portion	612,714	1,022,900	498,500	2,349,190	0	0	4,483,304	1,212,906	5,696,210

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

**2002 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-120 HOLTON									
Blue Lake Township	0	253,500	0	24,393,745	0	0	24,647,245	501,800	25,149,045
Homestead Portion	0	85,510	0	17,275,637	0	0	17,361,147	0	17,361,147
Non-Homestead Portion	0	167,990	0	7,118,108	0	0	7,286,098	501,800	7,787,898
Cedar Creek Township	3,666,000	2,879,900	0	52,601,152	0	0	59,147,052	1,289,881	60,436,933
Homestead Portion	3,272,900	94,100	0	39,457,046	0	0	42,824,046	0	42,824,046
Non-Homestead Portion	393,100	2,785,800	0	13,144,106	0	0	16,323,006	1,289,881	17,612,887
Holton Township	6,642,800	1,970,500	0	35,736,715	0	0	44,350,015	1,717,700	46,067,715
Homestead Portion	6,506,945	197,725	0	25,286,776	0	0	31,991,446	0	31,991,446
Non-Homestead Portion	135,855	1,772,775	0	10,449,939	0	0	12,358,569	1,717,700	14,076,269
61-120 TOTALS	10,308,800	5,103,900	0	112,731,612	0	0	128,144,312	3,509,381	131,653,693
Homestead Portion	9,779,845	377,335	0	82,019,459	0	0	92,176,639	0	92,176,639
Non-Homestead Portion	528,955	4,726,565	0	30,712,153	0	0	35,967,673	3,509,381	39,477,054
41-150 KENT CITY									
Casnovia Township	11,424,500	663,700	341,700	16,449,063	0	0	28,878,963	1,025,200	29,904,163
Homestead Portion	10,931,855	46,300	67,500	14,749,363	0	0	25,795,018	0	25,795,018
Non-Homestead Portion	492,645	617,400	274,200	1,699,700	0	0	3,083,945	1,025,200	4,109,145
41-150 TOTALS	11,424,500	663,700	341,700	16,449,063	0	0	28,878,963	1,025,200	29,904,163
Homestead Portion	10,931,855	46,300	67,500	14,749,363	0	0	25,795,018	0	25,795,018
Non-Homestead Portion	492,645	617,400	274,200	1,699,700	0	0	3,083,945	1,025,200	4,109,145
61-060 MONA SHORES									
Fruitport Township	0	7,029,121	0	1,457,300	0	0	8,486,421	178,600	8,665,021
Homestead Portion	0	34,650	0	1,279,900	0	0	1,314,550	0	1,314,550
Non-Homestead Portion	0	6,994,471	0	177,400	0	0	7,171,871	178,600	7,350,471
City of Muskegon Heights	0	3,064,500	0	0	0	0	3,064,500	555,100	3,619,600
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,064,500	0	0	0	0	3,064,500	555,100	3,619,600
City of Norton Shores	8,186,200	100,692,600	14,424,300	527,854,000	0	0	651,157,100	42,573,600	693,730,700
Homestead Portion	8,186,200	597,291	0	473,871,700	0	0	482,655,191	0	482,655,191
Non-Homestead Portion	0	100,095,309	14,424,300	53,982,300	0	0	168,501,909	42,573,600	211,075,509
City of Roosevelt Park	0	35,453,300	2,262,000	66,993,800	0	0	104,709,100	9,559,300	114,268,400
Homestead Portion	0	128,800	0	60,420,470	0	0	60,549,270	0	60,549,270
Non-Homestead Portion	0	35,324,500	2,262,000	6,573,330	0	0	44,159,830	9,559,300	53,719,130
61-060 TOTALS	8,186,200	146,239,521	16,686,300	596,305,100	0	0	767,417,121	52,866,600	820,283,721
Homestead Portion	8,186,200	760,741	0	535,572,070	0	0	544,519,011	0	544,519,011
Non-Homestead Portion	0	145,478,780	16,686,300	60,733,030	0	0	222,898,110	52,866,600	275,764,710

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

**2002 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-180 MONTAGUE									
Montague Township	5,529,900	2,806,200	716,300	40,314,300	0	0	49,366,700	4,318,600	53,685,300
Homestead Portion	5,457,796	64,078	0	30,067,510	0	0	35,589,384	0	35,589,384
Non-Homestead Portion	72,104	2,742,122	716,300	10,246,790	0	0	13,777,316	4,318,600	18,095,916
Whitehall Township	0	0	0	1,006,200	0	0	1,006,200	8,300	1,014,500
Homestead Portion	0	0	0	790,700	0	0	790,700	0	790,700
Non-Homestead Portion	0	0	0	215,500	0	0	215,500	8,300	223,800
White River Township	5,391,000	3,184,100	2,038,300	85,923,800	0	0	96,537,200	1,344,700	97,881,900
Homestead Portion	5,345,900	20,200	0	43,209,453	0	0	48,575,553	60,900	48,636,453
Non-Homestead Portion	45,100	3,163,900	2,038,300	42,714,347	0	0	47,961,647	1,283,800	49,245,447
City of Montague	24,900	8,021,900	7,198,400	55,040,200	0	0	70,285,400	12,456,900	82,742,300
Homestead Portion	24,900	94,100	0	38,164,754	0	0	38,283,754	0	38,283,754
Non-Homestead Portion	0	7,927,800	7,198,400	16,875,446	0	0	32,001,646	12,456,900	44,458,546
61-180 TOTALS	10,945,800	14,012,200	9,953,000	182,284,500	0	0	217,195,500	18,128,500	235,324,000
Homestead Portion	10,828,596	178,378	0	112,232,417	0	0	123,239,391	60,900	123,300,291
Non-Homestead Portion	117,204	13,833,822	9,953,000	70,052,083	0	0	93,956,109	18,067,600	112,023,709
61-010 MUSKEGON									
Muskegon Township	0	1,490,200	628,600	80,000	0	0	2,198,800	151,700	2,350,500
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	1,490,200	628,600	80,000	0	0	2,198,800	151,700	2,350,500
City of Muskegon	151,500	139,601,100	29,964,700	356,251,450	0	0	525,968,750	80,207,200	606,175,950
Homestead Portion	151,500	654,592	2,500	268,451,414	0	0	269,260,006	0	269,260,006
Non-Homestead Portion	0	138,946,508	29,962,200	87,800,036	0	0	256,708,744	80,207,200	336,915,944
City of Norton Shores	0	14,730,700	892,500	11,746,900	0	0	27,370,100	1,857,000	29,227,100
Homestead Portion	0	16,800	0	8,695,800	0	0	8,712,600	0	8,712,600
Non-Homestead Portion	0	14,713,900	892,500	3,051,100	0	0	18,657,500	1,857,000	20,514,500
61-010 TOTALS	151,500	155,822,000	31,485,800	368,078,350	0	0	555,537,650	82,215,900	637,753,550
Homestead Portion	151,500	671,392	2,500	277,147,214	0	0	277,972,606	0	277,972,606
Non-Homestead Portion	0	155,150,608	31,483,300	90,931,136	0	0	277,565,044	82,215,900	359,780,944
61-020 MUSKEGON HEIGHTS									
City of Muskegon Heights	0	21,730,400	11,978,500	76,104,400	0	0	109,813,300	23,751,300	133,564,600
Homestead Portion	0	0	0	45,312,407	0	0	45,312,407	0	45,312,407
Non-Homestead Portion	0	21,730,400	11,978,500	30,791,993	0	0	64,500,893	23,751,300	88,252,193
61-020 TOTALS	0	21,730,400	11,978,500	76,104,400	0	0	109,813,300	23,751,300	133,564,600
Homestead Portion	0	0	0	45,312,407	0	0	45,312,407	0	45,312,407
Non-Homestead Portion	0	21,730,400	11,978,500	30,791,993	0	0	64,500,893	23,751,300	88,252,193

MUSKEGON COUNTY RECOMMENDED COUNTY EQUALIZED VALUES BY SCHOOL DISTRICT

2002 COUNTY EQUALIZED VALUATION SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-230 NORTH MUSKEGON									
City of North Muskegon	0	16,421,300	0	123,956,600	0	0	140,377,900	4,592,600	144,970,500
Homestead Portion	0	206,453	0	112,766,450	0	0	112,972,903	0	112,972,903
Non-Homestead Portion	0	16,214,847	0	11,190,150	0	0	27,404,997	4,592,600	31,997,597
61-230 TOTALS	0	16,421,300	0	123,956,600	0	0	140,377,900	4,592,600	144,970,500
Homestead Portion	0	206,453	0	112,766,450	0	0	112,972,903	0	112,972,903
Non-Homestead Portion	0	16,214,847	0	11,190,150	0	0	27,404,997	4,592,600	31,997,597
61-065 OAKRIDGE									
Cedar Creek Township	306,600	339,200	0	628,500	0	0	1,274,300	12,400	1,286,700
Homestead Portion	306,600	0	0	545,200	0	0	851,800	0	851,800
Non-Homestead Portion	0	339,200	0	83,300	0	0	422,500	12,400	434,900
Egelston Township	1,603,200	16,351,200	8,920,500	122,214,400	0	0	149,089,300	14,036,300	163,125,600
Homestead Portion	1,603,200	309,025	0	107,568,661	0	0	109,480,886	152,600	109,633,486
Non-Homestead Portion	0	16,042,175	8,920,500	14,645,739	0	0	39,608,414	13,883,700	53,492,114
61-065 TOTALS	1,909,800	16,690,400	8,920,500	122,842,900	0	0	150,363,600	14,048,700	164,412,300
Homestead Portion	1,909,800	309,025	0	108,113,861	0	0	110,332,686	152,600	110,485,286
Non-Homestead Portion	0	16,381,375	8,920,500	14,729,039	0	0	40,030,914	13,896,100	53,927,014
61-190 ORCHARD VIEW									
Muskegon Township	68,700	52,748,700	7,304,600	160,635,000	0	0	220,757,000	16,981,700	237,738,700
Homestead Portion	48,700	380,919	0	142,359,096	0	0	142,788,715	268,200	143,056,915
Non-Homestead Portion	20,000	52,367,781	7,304,600	18,275,904	0	0	77,968,285	16,713,500	94,681,785
City of Muskegon	22,100	12,578,800	32,916,500	2,269,200	0	0	47,786,600	41,225,300	89,011,900
Homestead Portion	22,100	0	0	1,875,750	0	0	1,897,850	0	1,897,850
Non-Homestead Portion	0	12,578,800	32,916,500	393,450	0	0	45,888,750	41,225,300	87,114,050
61-190 TOTALS	90,800	65,327,500	40,221,100	162,904,200	0	0	268,543,600	58,207,000	326,750,600
Homestead Portion	70,800	380,919	0	144,234,846	0	0	144,686,565	268,200	144,954,765
Non-Homestead Portion	20,000	64,946,581	40,221,100	18,669,354	0	0	123,857,035	57,938,800	181,795,835
61-210 RAVENNA									
Casnovia Township	390,800	141,200	0	2,137,400	0	0	2,669,400	47,000	2,716,400
Homestead Portion	358,600	0	0	1,977,500	0	0	2,336,100	0	2,336,100
Non-Homestead Portion	32,200	141,200	0	159,900	0	0	333,300	47,000	380,300
Moorland Township	7,572,200	2,095,700	551,000	24,930,000	0	0	35,148,900	1,860,100	37,009,000
Homestead Portion	7,041,836	0	11,700	21,412,830	0	0	28,466,366	0	28,466,366
Non-Homestead Portion	530,364	2,095,700	539,300	3,517,170	0	0	6,682,534	1,860,100	8,542,634
Ravenna Township	17,416,500	3,970,200	1,285,300	41,695,400	0	0	64,367,400	4,878,200	69,245,600
Homestead Portion	16,835,072	125,964	27,400	37,286,628	0	0	54,275,064	0	54,275,064
Non-Homestead Portion	581,428	3,844,236	1,257,900	4,408,772	0	0	10,092,336	4,878,200	14,970,536
Sullivan Township	3,966,400	579,100	0	31,170,500	0	0	35,716,000	1,095,700	36,811,700
Homestead Portion	3,966,400	10,140	0	27,556,646	0	0	31,533,186	0	31,533,186
Non-Homestead Portion	0	568,960	0	3,613,854	0	0	4,182,814	1,095,700	5,278,514
61-210 TOTALS	29,345,900	6,786,200	1,836,300	99,933,300	0	0	137,901,700	7,881,000	145,782,700
Homestead Portion	28,201,908	136,104	39,100	88,233,604	0	0	116,610,716	0	116,610,716
Non-Homestead Portion	1,143,992	6,650,096	1,797,200	11,699,696	0	0	21,290,984	7,881,000	29,171,984

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

**2002 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-220 REETHS-PUFFER									
Cedar Creek Township	23,300	122,200	0	5,607,400	0	0	5,752,900	576,300	6,329,200
Homestead Portion	0	31,700	0	4,807,150	0	0	4,838,850	0	4,838,850
Non-Homestead Portion	23,300	90,500	0	800,250	0	0	914,050	576,300	1,490,350
Dalton Township	47,300	13,189,400	1,377,800	135,600,000	0	0	150,214,500	6,869,300	157,083,800
Homestead Portion	47,300	326,018	0	114,244,390	0	0	114,617,708	0	114,617,708
Non-Homestead Portion	0	12,863,382	1,377,800	21,355,610	0	0	35,596,792	6,869,300	42,466,092
Fruitland Township	2,156,300	4,973,400	0	37,559,900	0	0	44,689,600	3,681,700	48,371,300
Homestead Portion	2,156,300	44,600	0	31,212,750	0	0	33,413,650	0	33,413,650
Non-Homestead Portion	0	4,928,800	0	6,347,150	0	0	11,275,950	3,681,700	14,957,650
Laketon Township	70,300	4,159,000	0	192,328,500	0	0	196,557,800	3,383,100	199,940,900
Homestead Portion	70,300	737,300	0	170,377,359	0	0	171,184,959	0	171,184,959
Non-Homestead Portion	0	3,421,700	0	21,951,141	0	0	25,372,841	3,383,100	28,755,941
Muskegon Township	611,700	24,208,400	2,920,400	77,883,800	0	0	105,624,300	7,439,500	113,063,800
Homestead Portion	611,700	155,500	0	69,438,235	0	0	70,205,435	45,500	70,250,935
Non-Homestead Portion	0	24,052,900	2,920,400	8,445,565	0	0	35,418,865	7,394,000	42,812,865
City of Muskegon	0	145,000	47,559,300	207,200	0	0	47,911,500	4,164,700	52,076,200
Homestead Portion	0	0	0	207,200	0	0	207,200	0	207,200
Non-Homestead Portion	0	145,000	47,559,300	0	0	0	47,704,300	4,164,700	51,869,000
61-220 TOTALS	2,908,900	46,797,400	51,857,500	449,186,800	0	0	550,750,600	26,114,600	576,865,200
Homestead Portion	2,885,600	1,295,118	0	390,287,084	0	0	394,467,802	45,500	394,513,302
Non-Homestead Portion	23,300	45,502,282	51,857,500	58,899,716	0	0	156,282,798	26,069,100	182,351,898
61-240 WHITEHALL									
Blue Lake Township	0	369,300	0	32,503,400	0	0	32,872,700	856,400	33,729,100
Homestead Portion	0	39,940	0	26,112,400	0	0	26,152,340	0	26,152,340
Non-Homestead Portion	0	329,360	0	6,391,000	0	0	6,720,360	856,400	7,576,760
Dalton Township	0	256,500	4,800	26,109,600	0	0	26,370,900	929,000	27,299,900
Homestead Portion	0	23,780	0	20,177,500	0	0	20,201,280	0	20,201,280
Non-Homestead Portion	0	232,720	4,800	5,932,100	0	0	6,169,620	929,000	7,098,620
Fruitland Township	4,930,600	3,994,700	0	172,288,300	0	0	181,213,600	2,438,100	183,651,700
Homestead Portion	4,930,600	125,019	0	112,136,350	0	0	117,191,969	0	117,191,969
Non-Homestead Portion	0	3,869,681	0	60,151,950	0	0	64,021,631	2,438,100	66,459,731
Whitehall Township	0	15,045,100	301,500	33,550,400	0	0	48,897,000	4,729,800	53,626,800
Homestead Portion	0	255,500	0	28,576,900	0	0	28,832,400	0	28,832,400
Non-Homestead Portion	0	14,789,600	301,500	4,973,500	0	0	20,064,600	4,729,800	24,794,400
City of Whitehall	57,600	19,666,800	12,209,000	47,656,200	0	0	79,589,600	34,895,100	114,484,700
Homestead Portion	57,600	582,122	0	37,033,446	0	0	37,673,168	0	37,673,168
Non-Homestead Portion	0	19,084,678	12,209,000	10,622,754	0	0	41,916,432	34,895,100	76,811,532
61-240 TOTALS	4,988,200	39,332,400	12,515,300	312,107,900	0	0	368,943,800	43,848,400	412,792,200
Homestead Portion	4,988,200	1,026,361	0	224,036,596	0	0	230,051,157	0	230,051,157
Non-Homestead Portion	0	38,306,039	12,515,300	88,071,304	0	0	138,892,643	43,848,400	182,741,043
GRAND TOTALS	103,798,300	639,818,321	211,733,000	2,956,707,425	0	0	3,912,057,046	372,213,387	4,284,270,433
Homestead Portion	100,573,159	11,674,406	175,000	2,429,349,761	0	0	2,541,772,326	527,200	2,542,299,526
Non-Homestead Portion	3,225,141	628,143,915	211,558,000	527,357,664	0	0	1,370,284,720	371,686,187	1,741,970,907

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

**2002 COUNTY EQUALIZED VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
INTERMEDIATE SCHOOLS									
MUSKEGON COUNTY									
61-080 FRUITPORT	5,414,800	91,763,800	2,984,400	278,269,800	0	0	378,432,800	24,134,100	402,566,900
61-120 HOLTON	10,308,800	5,103,900	0	112,731,612	0	0	128,144,312	3,509,381	131,653,693
61-060 MONA SHORES	8,186,200	146,239,521	16,686,300	596,305,100	0	0	767,417,121	52,866,600	820,283,721
61-180 MONTAGUE	10,945,800	14,012,200	9,953,000	182,284,500	0	0	217,195,500	18,128,500	235,324,000
61-010 MUSKEGON	151,500	155,822,000	31,485,800	368,078,350	0	0	555,537,650	82,215,900	637,753,550
61-020 MUSKEGON HEIGHTS	0	21,730,400	11,978,500	76,104,400	0	0	109,813,300	23,751,300	133,564,600
61-230 NORTH MUSKEGON	0	16,421,300	0	123,956,600	0	0	140,377,900	4,592,600	144,970,500
61-065 OAKRIDGE	1,909,800	16,690,400	8,920,500	122,842,900	0	0	150,363,600	14,048,700	164,412,300
61-190 ORCHARD VIEW	90,800	65,327,500	40,221,100	162,904,200	0	0	268,543,600	58,207,000	326,750,600
61-210 RAVENNA	29,345,900	6,786,200	1,836,300	99,933,300	0	0	137,901,700	7,881,000	145,782,700
61-220 REETHS-PUFFER	2,908,900	46,797,400	51,857,500	449,186,800	0	0	550,750,600	26,114,600	576,865,200
61-240 WHITEHALL	4,988,200	39,332,400	12,515,300	312,107,900	0	0	368,943,800	43,848,400	412,792,200
MUSKEGON TOTALS	74,250,700	626,027,021	188,438,700	2,884,705,462	0	0	3,773,421,883	359,298,081	4,132,719,964
OTTAWA COUNTY									
70-120 COOPERSVILLE	5,287,200	0	49,500	7,853,700	0	0	13,190,400	194,500	13,384,900
70-010 GRAND HAVEN	1,077,800	11,719,100	22,369,700	25,111,400	0	0	60,278,000	10,235,000	70,513,000
OTTAWA TOTALS	6,365,000	11,719,100	22,419,200	32,965,100	0	0	73,468,400	10,429,500	83,897,900
NEWAYGO COUNTY									
62-040 FREMONT	2,871,700	348,300	0	1,393,300	0	0	4,613,300	247,700	4,861,000
62-050 GRANT	8,886,400	1,060,200	533,400	21,194,500	0	0	31,674,500	1,212,906	32,887,406
NEWAYGO TOTALS	11,758,100	1,408,500	533,400	22,587,800	0	0	36,287,800	1,460,606	37,748,406
KENT COUNTY									
41-150 KENT CITY	11,424,500	663,700	341,700	16,449,063	0	0	28,878,963	1,025,200	29,904,163
KENT TOTALS	11,424,500	663,700	341,700	16,449,063	0	0	28,878,963	1,025,200	29,904,163
GRAND TOTAL	103,798,300	639,818,321	211,733,000	2,956,707,425	0	0	3,912,057,046	372,213,387	4,284,270,433

**MUSKEGON COUNTY
RECOMMENDED COUNTY EQUALIZED VALUES FOR VILLAGES AND AUTHORITIES**

2002 COUNTY EQUALIZED VALUATION

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
VILLAGES									
44 VILL OF CASNOVIA	230,400	314,600	274,200	2,303,100	0	0	3,122,300	163,300	3,285,600
41 VILL OF FRUITPORT	0	3,009,000	266,500	23,427,600	0	0	26,703,100	1,136,500	27,839,600
42 VILL OF LAKEWOOD CLUB	0	256,500	300	15,413,600	0	0	15,670,400	489,500	16,159,900
43 VILL OF RAVENNA	112,400	3,083,200	642,200	22,367,600	0	0	26,205,400	1,677,000	27,882,400
AUTHORITIES									
HACKLEY PUBIC LIBRARY									
Muskegon Township	0	1,490,200	628,600	80,000	0	0	2,198,800	151,700	2,350,500
61-010 MUSKEGON	0	1,490,200	628,600	80,000	0	0	2,198,800	151,700	2,350,500
City of Muskegon									
61-010 MUSKEGON	173,600	152,324,900	110,440,500	358,727,850	0	0	621,666,850	125,597,200	747,264,050
61-190 ORCHARD VIEW	151,500	139,601,100	29,964,700	356,251,450	0	0	525,968,750	80,207,200	606,175,950
61-220 REETHS-PJFFER	22,100	12,578,800	32,916,500	2,269,200	0	0	47,786,600	41,225,300	89,011,900
City of Norton Shores									
61-010 MUSKEGON	0	14,730,700	892,500	11,746,900	0	0	27,370,100	1,857,000	29,227,100
61-010 MUSKEGON	0	14,730,700	892,500	11,746,900	0	0	27,370,100	1,857,000	29,227,100
TOTAL LIBRARY	173,600	168,545,800	111,961,600	370,554,750	0	0	651,235,750	127,605,900	778,841,650
WHITE LAKE LIBRARY									
61-240 WHITEHALL	4,988,200	39,332,400	12,515,300	312,107,900	0	0	368,943,800	43,848,400	412,792,200
Blue Lake Township	0	369,300	0	32,503,400	0	0	32,872,700	856,400	33,729,100
Dalton Township	0	256,500	4,800	26,109,600	0	0	26,370,900	929,000	27,299,900
Fruitland Township	4,930,600	3,994,700	0	172,288,300	0	0	181,213,600	2,438,100	183,651,700
Whitehall Township	0	15,045,100	301,500	33,550,400	0	0	48,897,000	4,729,800	53,626,800
City of Whitehall	57,600	19,666,800	12,209,000	47,656,200	0	0	79,589,600	34,895,100	114,484,700
TOTAL LIBRARY	4,988,200	39,332,400	12,515,300	312,107,900	0	0	368,943,800	43,848,400	412,792,200
WHITE LAKE FIRE AUTHORITY									
Fruitland Township	7,086,900	8,968,100	0	209,848,200	0	0	225,903,200	6,119,800	232,023,000
Whitehall Township	0	15,045,100	301,500	34,556,600	0	0	49,903,200	4,738,100	54,641,300
City of Whitehall	57,600	19,666,800	12,209,000	47,656,200	0	0	79,589,600	34,895,100	114,484,700
TOTAL AUTHORITY	7,144,500	43,680,000	12,510,500	292,061,000	0	0	355,396,000	45,753,000	401,149,000

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

**2002 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
70-120 COOPERSVILLE									
Ravenna Township	2,760,780	0	34,950	4,281,701	0	0	7,077,431	177,200	7,254,631
Homestead Portion	2,653,345	0	10,836	3,941,857	0	0	6,606,038	0	6,606,038
Non-Homestead Portion	107,435	0	24,114	339,844	0	0	471,393	177,200	648,593
Sullivan Township	207,474	0	0	1,273,810	0	0	1,481,284	17,300	1,498,584
Homestead Portion	207,474	0	0	1,220,614	0	0	1,428,088	0	1,428,088
Non-Homestead Portion	0	0	0	53,196	0	0	53,196	17,300	70,496
70-120 TOTALS	2,968,254	0	34,950	5,555,511	0	0	8,558,715	194,500	8,753,215
Homestead Portion	2,860,819	0	10,836	5,162,471	0	0	8,034,126	0	8,034,126
Non-Homestead Portion	107,435	0	24,114	393,040	0	0	524,589	194,500	719,089
62-040 FREMONT									
Holton Township	1,853,226	256,640	0	1,117,516	0	0	3,227,382	247,700	3,475,082
Homestead Portion	1,844,040	23,519	0	998,454	0	0	2,866,013	0	2,866,013
Non-Homestead Portion	9,186	233,121	0	119,062	0	0	361,369	247,700	609,069
62-040 TOTALS	1,853,226	256,640	0	1,117,516	0	0	3,227,382	247,700	3,475,082
Homestead Portion	1,844,040	23,519	0	998,454	0	0	2,866,013	0	2,866,013
Non-Homestead Portion	9,186	233,121	0	119,062	0	0	361,369	247,700	609,069
61-080 FRUITPORT									
Fruitport Township	2,501,218	67,911,124	2,592,267	206,619,986	0	0	279,624,595	23,597,136	303,221,731
Homestead Portion	2,501,218	2,352,017	13,312	187,700,207	0	0	192,566,754	0	192,566,754
Non-Homestead Portion	0	65,559,107	2,578,955	18,919,779	0	0	87,057,841	23,597,136	110,654,977
Sullivan Township	588,068	181,448	0	16,234,890	0	0	17,004,406	471,440	17,475,846
Homestead Portion	588,068	0	0	15,150,922	0	0	15,738,990	0	15,738,990
Non-Homestead Portion	0	181,448	0	1,083,968	0	0	1,265,416	471,440	1,736,856
61-080 TOTALS	3,089,286	68,092,572	2,592,267	222,854,876	0	0	296,629,001	24,068,576	320,697,577
Homestead Portion	3,089,286	2,352,017	13,312	202,851,129	0	0	208,305,744	0	208,305,744
Non-Homestead Portion	0	65,740,555	2,578,955	20,003,747	0	0	88,323,257	24,068,576	112,391,833
70-010 GRAND HAVEN									
City of Norton Shores	441,314	8,287,663	17,722,582	18,716,967	0	0	45,168,526	10,235,000	55,403,526
Homestead Portion	388,887	34,946	0	12,105,738	0	0	12,529,571	0	12,529,571
Non-Homestead Portion	52,427	8,252,717	17,722,582	6,611,229	0	0	32,638,955	10,235,000	42,873,955
70-010 TOTALS	441,314	8,287,663	17,722,582	18,716,967	0	0	45,168,526	10,235,000	55,403,526
Homestead Portion	388,887	34,946	0	12,105,738	0	0	12,529,571	0	12,529,571
Non-Homestead Portion	52,427	8,252,717	17,722,582	6,611,229	0	0	32,638,955	10,235,000	42,873,955
62-050 GRANT									
Casnovia Township	5,978,227	953,641	457,442	15,683,185	0	0	23,072,495	1,176,206	24,248,701
Homestead Portion	5,496,513	37,300	25,007	14,041,295	0	0	19,600,115	0	19,600,115
Non-Homestead Portion	481,714	916,341	432,435	1,641,890	0	0	3,472,380	1,176,206	4,648,586
Moorland Township	275,944	0	0	535,273	0	0	811,217	36,700	847,917
Homestead Portion	204,736	0	0	446,480	0	0	651,216	0	651,216
Non-Homestead Portion	71,208	0	0	88,793	0	0	160,001	36,700	196,701
62-050 TOTALS	6,254,171	953,641	457,442	16,218,458	0	0	23,883,712	1,212,906	25,096,618
Homestead Portion	5,701,249	37,300	25,007	14,487,775	0	0	20,251,331	0	20,251,331
Non-Homestead Portion	552,922	916,341	432,435	1,730,683	0	0	3,632,381	1,212,906	4,845,287

**MUSKOGON COUNTY
RECOMMENDED COUNTY TAXABLE VALUES BY SCHOOL DISTRICT**

**2002 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-120 HOLTON									
Blue Lake Township	0	190,135	0	19,143,325	0	0	19,333,460	501,800	19,835,260
Homestead Portion	0	64,807	0	14,084,930	0	0	14,149,737	0	14,149,737
Non-Homestead Portion	0	125,328	0	5,058,395	0	0	5,183,723	501,800	5,685,523
Cedar Creek Township	2,055,229	1,980,805	0	39,565,640	0	0	43,601,674	1,289,881	44,891,555
Homestead Portion	1,792,989	68,001	0	31,244,176	0	0	33,105,166	0	33,105,166
Non-Homestead Portion	262,240	1,912,804	0	8,321,464	0	0	10,496,508	1,289,881	11,786,389
Holton Township	3,975,585	1,566,466	0	26,288,305	0	0	31,830,356	1,717,700	33,548,056
Homestead Portion	3,885,859	140,052	0	19,751,896	0	0	23,777,807	0	23,777,807
Non-Homestead Portion	89,726	1,426,414	0	6,536,409	0	0	8,052,549	1,717,700	9,770,249
61-120 TOTALS	6,030,814	3,737,406	0	84,997,270	0	0	94,765,490	3,509,381	98,274,871
Homestead Portion	5,678,848	272,860	0	65,081,002	0	0	71,032,710	0	71,032,710
Non-Homestead Portion	351,966	3,464,546	0	19,916,268	0	0	23,732,780	3,509,381	27,242,161
41-150 KENT CITY									
Casnovia Township	8,163,045	613,199	188,000	12,559,733	0	0	21,523,977	1,025,200	22,549,177
Homestead Portion	7,822,366	46,300	47,275	11,295,463	0	0	19,211,404	0	19,211,404
Non-Homestead Portion	340,679	566,899	140,725	1,264,270	0	0	2,312,573	1,025,200	3,337,773
41-150 TOTALS	8,163,045	613,199	188,000	12,559,733	0	0	21,523,977	1,025,200	22,549,177
Homestead Portion	7,822,366	46,300	47,275	11,295,463	0	0	19,211,404	0	19,211,404
Non-Homestead Portion	340,679	566,899	140,725	1,264,270	0	0	2,312,573	1,025,200	3,337,773
61-060 MONA SHORES									
Fruitport Township	0	6,032,117	0	1,205,934	0	0	7,238,051	178,600	7,416,651
Homestead Portion	0	21,797	0	1,056,291	0	0	1,078,088	0	1,078,088
Non-Homestead Portion	0	6,010,320	0	149,643	0	0	6,159,963	178,600	6,338,563
City of Muskegon Heights	0	3,029,489	0	0	0	0	3,029,489	555,100	3,584,589
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,029,489	0	0	0	0	3,029,489	555,100	3,584,589
City of Norton Shores	3,078,517	86,971,189	11,686,520	440,800,364	0	0	542,536,590	42,544,881	585,081,471
Homestead Portion	3,078,517	433,621	0	401,074,666	0	0	404,586,804	0	404,586,804
Non-Homestead Portion	0	86,537,568	11,686,520	39,725,698	0	0	137,949,786	42,544,881	180,494,667
City of Roosevelt Park	0	31,831,748	2,082,328	55,417,519	0	0	89,331,595	9,559,300	98,890,895
Homestead Portion	0	124,356	0	49,703,435	0	0	49,827,791	0	49,827,791
Non-Homestead Portion	0	31,707,392	2,082,328	5,714,084	0	0	39,503,804	9,559,300	49,063,104
61-060 TOTALS	3,078,517	127,864,543	13,768,848	497,423,817	0	0	642,135,725	52,837,881	694,973,606
Homestead Portion	3,078,517	579,774	0	451,834,392	0	0	455,492,683	0	455,492,683
Non-Homestead Portion	0	127,284,769	13,768,848	45,589,425	0	0	186,643,042	52,837,881	239,480,923

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

**2002 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-180 MONTAGUE									
Montague Township	3,461,578	2,107,049	372,963	27,465,705	0	0	33,407,295	4,318,600	37,725,895
Homestead Portion	3,413,497	45,191	0	21,541,829	0	0	25,000,517	0	25,000,517
Non-Homestead Portion	48,081	2,061,858	372,963	5,923,876	0	0	8,406,778	4,318,600	12,725,378
Whitehall Township	0	0	0	750,459	0	0	750,459	8,300	758,759
Homestead Portion	0	0	0	602,831	0	0	602,831	0	602,831
Non-Homestead Portion	0	0	0	147,628	0	0	147,628	8,300	155,928
White River Township	3,108,448	1,789,995	1,091,235	48,947,501	0	0	54,937,179	1,180,313	56,117,492
Homestead Portion	3,080,218	15,468	0	27,141,865	0	0	30,237,551	42,051	30,279,602
Non-Homestead Portion	28,230	1,774,527	1,091,235	21,805,636	0	0	24,699,628	1,138,262	25,837,890
City of Montague	20,512	5,968,927	6,132,345	42,573,511	0	0	54,695,295	12,456,900	67,152,195
Homestead Portion	20,512	56,155	0	29,433,414	0	0	29,510,081	0	29,510,081
Non-Homestead Portion	0	5,912,772	6,132,345	13,140,097	0	0	25,185,214	12,456,900	37,642,114
61-180 TOTALS	6,590,538	9,865,971	7,596,543	119,737,176	0	0	143,790,228	17,964,113	161,754,341
Homestead Portion	6,514,227	116,814	0	78,719,939	0	0	85,350,980	42,051	85,393,031
Non-Homestead Portion	76,311	9,749,157	7,596,543	41,017,237	0	0	58,439,248	17,922,062	76,361,310
61-010 MUSKEGON									
Muskegon Township	0	980,018	325,906	22,789	0	0	1,328,713	151,700	1,480,413
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	980,018	325,906	22,789	0	0	1,328,713	151,700	1,480,413
City of Muskegon	141,066	119,484,721	26,964,786	275,352,086	0	0	421,942,659	80,199,450	502,142,109
Homestead Portion	141,066	514,210	1,301	208,323,382	0	0	208,979,959	0	208,979,959
Non-Homestead Portion	0	118,970,511	26,963,485	67,028,704	0	0	212,962,700	80,199,450	293,162,150
City of Norton Shores	0	12,446,025	760,335	9,495,433	0	0	22,701,793	1,857,000	24,558,793
Homestead Portion	0	3,307	0	7,075,398	0	0	7,078,705	0	7,078,705
Non-Homestead Portion	0	12,442,718	760,335	2,420,035	0	0	15,623,088	1,857,000	17,480,088
61-010 TOTALS	141,066	132,910,764	28,051,027	284,870,308	0	0	445,973,165	82,208,150	528,181,315
Homestead Portion	141,066	517,517	1,301	215,398,780	0	0	216,058,664	0	216,058,664
Non-Homestead Portion	0	132,393,247	28,049,726	69,471,528	0	0	229,914,501	82,208,150	312,122,651
61-020 MUSKEGON HEIGHTS									
City of Muskegon Heights	0	20,009,002	11,600,138	58,313,578	0	0	89,922,718	23,751,300	113,674,018
Homestead Portion	0	0	0	35,516,112	0	0	35,516,112	0	35,516,112
Non-Homestead Portion	0	20,009,002	11,600,138	22,797,466	0	0	54,406,606	23,751,300	78,157,906
61-020 TOTALS	0	20,009,002	11,600,138	58,313,578	0	0	89,922,718	23,751,300	113,674,018
Homestead Portion	0	0	0	35,516,112	0	0	35,516,112	0	35,516,112
Non-Homestead Portion	0	20,009,002	11,600,138	22,797,466	0	0	54,406,606	23,751,300	78,157,906

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

**2002 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-230 NORTH MUSKEGON									
City of North Muskegon	0	14,195,316	0	97,714,852	0	0	111,910,168	4,592,600	116,502,768
Homestead Portion	0	139,421	0	88,758,598	0	0	88,898,019	0	88,898,019
Non-Homestead Portion	0	14,055,895	0	8,956,254	0	0	23,012,149	4,592,600	27,604,749
61-230 TOTALS	0	14,195,316	0	97,714,852	0	0	111,910,168	4,592,600	116,502,768
Homestead Portion	0	139,421	0	88,758,598	0	0	88,898,019	0	88,898,019
Non-Homestead Portion	0	14,055,895	0	8,956,254	0	0	23,012,149	4,592,600	27,604,749
61-065 OAKRIDGE									
Cedar Creek Township	157,732	125,664	0	441,168	0	0	724,564	12,400	736,964
Homestead Portion	157,732	0	0	406,942	0	0	564,674	0	564,674
Non-Homestead Portion	0	125,664	0	34,226	0	0	159,890	12,400	172,290
Egelston Township	638,265	12,078,753	7,045,868	92,616,602	0	0	112,379,488	14,036,300	126,415,788
Homestead Portion	638,265	188,021	0	82,674,342	0	0	83,500,628	152,600	83,653,228
Non-Homestead Portion	0	11,890,732	7,045,868	9,942,260	0	0	28,878,860	13,883,700	42,762,560
61-065 TOTALS	795,997	12,204,417	7,045,868	93,057,770	0	0	113,104,052	14,048,700	127,152,752
Homestead Portion	795,997	188,021	0	83,081,284	0	0	84,065,302	152,600	84,217,902
Non-Homestead Portion	0	12,016,396	7,045,868	9,976,486	0	0	29,038,750	13,896,100	42,934,850
61-190 ORCHARD VIEW									
Muskegon Township	41,067	36,496,781	5,837,436	126,867,126	0	0	169,242,410	16,916,174	186,158,584
Homestead Portion	21,067	202,195	0	113,555,862	0	0	113,779,124	232,835	114,011,959
Non-Homestead Portion	20,000	36,294,586	5,837,436	13,311,264	0	0	55,463,286	16,683,339	72,146,625
City of Muskegon	22,100	9,672,097	28,958,928	2,002,900	0	0	40,656,025	41,225,300	81,881,325
Homestead Portion	22,100	0	0	1,662,595	0	0	1,684,695	0	1,684,695
Non-Homestead Portion	0	9,672,097	28,958,928	340,305	0	0	38,971,330	41,225,300	80,196,630
61-190 TOTALS	63,167	46,168,878	34,796,364	128,870,026	0	0	209,898,435	58,141,474	268,039,909
Homestead Portion	43,167	202,195	0	115,218,457	0	0	115,463,819	232,835	115,696,654
Non-Homestead Portion	20,000	45,966,683	34,796,364	13,651,569	0	0	94,434,616	57,908,639	152,343,255
61-210 RAVENNA									
Casnovia Township	257,012	104,033	0	1,666,695	0	0	2,027,740	47,000	2,074,740
Homestead Portion	224,812	0	0	1,550,136	0	0	1,774,948	0	1,774,948
Non-Homestead Portion	32,200	104,033	0	116,559	0	0	252,792	47,000	299,792
Moorland Township	4,714,961	1,725,193	456,610	18,476,379	0	0	25,373,143	1,860,100	27,233,243
Homestead Portion	4,358,304	0	5,770	15,875,213	0	0	20,239,287	0	20,239,287
Non-Homestead Portion	356,657	1,725,193	450,840	2,601,166	0	0	5,133,856	1,860,100	6,993,956
Ravenna Township	10,192,319	3,326,902	1,033,104	32,009,856	0	0	46,562,181	4,878,200	51,440,381
Homestead Portion	9,739,385	99,498	17,745	29,161,938	0	0	39,018,566	0	39,018,566
Non-Homestead Portion	452,934	3,227,404	1,015,359	2,847,918	0	0	7,543,615	4,878,200	12,421,815
Sullivan Township	1,955,402	379,499	0	22,451,270	0	0	24,786,171	1,095,061	25,881,232
Homestead Portion	1,955,402	8,049	0	20,295,764	0	0	22,259,215	0	22,259,215
Non-Homestead Portion	0	371,450	0	2,155,506	0	0	2,526,956	1,095,061	3,622,017
61-210 TOTALS	17,119,694	5,535,627	1,489,714	74,604,200	0	0	98,749,235	7,880,361	106,629,596
Homestead Portion	16,277,903	107,547	23,515	66,883,051	0	0	83,292,016	0	83,292,016
Non-Homestead Portion	841,791	5,428,080	1,466,199	7,721,149	0	0	15,457,219	7,880,361	23,337,580

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

**2002 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
61-220 REETHS-PUFFER									
Cedar Creek Township	12,800	59,930	0	4,240,140	0	0	4,312,870	576,300	4,889,170
Homestead Portion	0	16,873	0	3,716,070	0	0	3,732,943	0	3,732,943
Non-Homestead Portion	12,800	43,057	0	524,070	0	0	579,927	576,300	1,156,227
Dalton Township	40,254	9,991,599	1,035,330	109,688,487	0	0	120,755,670	6,869,300	127,624,970
Homestead Portion	40,254	229,654	0	93,280,632	0	0	93,550,540	0	93,550,540
Non-Homestead Portion	0	9,761,945	1,035,330	16,407,855	0	0	27,205,130	6,869,300	34,074,430
Fruitland Township	1,242,445	4,586,461	0	26,651,533	0	0	32,480,439	3,681,700	36,162,139
Homestead Portion	1,242,445	30,099	0	22,816,049	0	0	24,088,593	0	24,088,593
Non-Homestead Portion	0	4,556,362	0	3,835,484	0	0	8,391,846	3,681,700	12,073,546
Laketon Township	20,342	3,586,807	0	153,410,159	0	0	157,017,308	3,383,100	160,400,408
Homestead Portion	20,342	519,604	0	138,764,914	0	0	139,304,860	0	139,304,860
Non-Homestead Portion	0	3,067,203	0	14,645,245	0	0	17,712,448	3,383,100	21,095,548
Muskegon Township	209,193	16,711,378	2,139,362	62,174,272	0	0	81,234,205	7,402,374	88,636,579
Homestead Portion	209,193	45,742	0	56,861,338	0	0	57,116,273	43,378	57,159,651
Non-Homestead Portion	0	16,665,636	2,139,362	5,312,934	0	0	24,117,932	7,358,996	31,476,928
City of Muskegon	0	42,324	47,549,542	149,227	0	0	47,741,093	4,164,700	51,905,793
Homestead Portion	0	0	0	149,227	0	0	149,227	0	149,227
Non-Homestead Portion	0	42,324	47,549,542	0	0	0	47,591,866	4,164,700	51,756,566
61-220 TOTALS	1,525,034	34,978,499	50,724,234	356,313,818	0	0	443,541,585	26,077,474	469,619,059
Homestead Portion	1,512,234	841,972	0	315,588,230	0	0	317,942,436	43,378	317,985,814
Non-Homestead Portion	12,800	34,136,527	50,724,234	40,725,588	0	0	125,599,149	26,034,096	151,633,245
61-240 WHITEHALL									
Blue Lake Township	0	330,843	0	28,121,834	0	0	28,452,677	856,400	29,309,077
Homestead Portion	0	37,091	0	23,306,245	0	0	23,343,336	0	23,343,336
Non-Homestead Portion	0	293,752	0	4,815,589	0	0	5,109,341	856,400	5,965,741
Dalton Township	0	159,152	3,283	20,995,622	0	0	21,158,057	929,000	22,087,057
Homestead Portion	0	7,801	0	16,946,257	0	0	16,954,058	0	16,954,058
Non-Homestead Portion	0	151,351	3,283	4,049,365	0	0	4,203,999	929,000	5,132,999
Fruitland Township	2,319,060	2,718,277	0	128,770,585	0	0	133,807,922	2,438,100	136,246,022
Homestead Portion	2,319,060	89,574	0	86,978,044	0	0	89,386,678	0	89,386,678
Non-Homestead Portion	0	2,628,703	0	41,792,541	0	0	44,421,244	2,438,100	46,859,344
Whitehall Township	0	12,010,222	293,816	27,660,112	0	0	39,964,150	4,729,800	44,693,950
Homestead Portion	0	124,502	0	24,255,170	0	0	24,379,672	0	24,379,672
Non-Homestead Portion	0	11,885,720	293,816	3,404,942	0	0	15,584,478	4,729,800	20,314,278
City of Whitehall	18,011	14,327,193	10,835,556	39,878,393	0	0	65,059,153	34,895,100	99,954,253
Homestead Portion	18,011	379,405	0	31,442,348	0	0	31,839,764	0	31,839,764
Non-Homestead Portion	0	13,947,788	10,835,556	8,436,045	0	0	33,219,389	34,895,100	68,114,489
61-240 TOTALS	2,337,071	29,545,687	11,132,655	245,426,546	0	0	288,441,959	43,848,400	332,290,359
Homestead Portion	2,337,071	638,373	0	182,928,064	0	0	185,903,508	0	185,903,508
Non-Homestead Portion	0	28,907,314	11,132,655	62,498,482	0	0	102,538,451	43,848,400	146,386,851
GRAND TOTALS									
Homestead Portion	60,451,194	515,219,825	187,200,632	2,318,352,422	0	0	3,081,224,073	371,843,716	3,453,067,789
Non-Homestead Portion	58,085,677	6,098,576	121,246	1,945,908,939	0	0	2,010,214,438	470,864	2,010,685,302
Non-Homestead Portion	2,365,517	509,121,249	187,079,386	372,443,483	0	0	1,071,009,635	371,372,852	1,442,382,487

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

2002 COUNTY TAXABLE VALUATION
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
MUSKEGON COUNTY									
61-080 FRUITPORT	3,089,286	68,092,572	2,592,267	222,854,876	0	0	296,629,001	24,068,576	320,697,577
61-120 HOLTON	6,030,814	3,737,406	0	84,997,270	0	0	94,765,490	3,509,381	98,274,871
61-060 MONA SHORES	3,078,517	127,864,543	13,768,848	497,423,817	0	0	642,135,725	52,837,881	694,973,606
61-180 MONTAGUE	6,590,538	9,865,971	7,596,543	119,737,176	0	0	143,790,228	17,964,113	161,754,341
61-010 MUSKEGON	141,066	132,910,764	28,051,027	284,870,308	0	0	445,973,165	82,208,150	528,181,315
61-020 MUSKEGON HEIGHTS	0	20,009,002	11,600,138	58,313,578	0	0	89,922,718	23,751,300	113,674,018
61-230 NORTH MUSKEGON	0	14,195,316	0	97,714,852	0	0	111,910,168	4,592,600	116,502,768
61-065 OAKRIDGE	795,997	12,204,417	7,045,868	93,057,770	0	0	113,104,052	14,048,700	127,152,752
61-190 ORCHARD VIEW	63,167	46,168,878	34,796,364	128,870,026	0	0	209,898,435	58,141,474	268,039,909
61-210 RAVENNA	17,119,694	5,535,627	1,489,714	74,604,200	0	0	98,749,235	7,880,361	106,629,596
61-220 REETHS-PUFFER	1,525,034	34,978,499	50,724,234	356,313,818	0	0	443,541,585	26,077,474	469,619,059
61-240 WHITEHALL	2,337,071	29,545,687	11,132,655	245,426,546	0	0	288,441,959	43,848,400	332,290,359
MUSKEGON TOTALS	40,771,184	505,108,682	168,797,658	2,264,184,237	0	0	2,978,861,761	358,928,410	3,337,790,171
OTTAWA COUNTY									
70-120 COOPERSVILLE	2,968,254	0	34,950	5,555,511	0	0	8,558,715	194,500	8,753,215
70-010 GRAND HAVEN	441,314	8,287,663	17,722,582	18,716,967	0	0	45,168,526	10,235,000	55,403,526
OTTAWA TOTALS	3,409,568	8,287,663	17,757,532	24,272,478	0	0	53,727,241	10,429,500	64,156,741
NEWAYGO COUNTY									
62-040 FREMONT	1,853,226	256,640	0	1,117,516	0	0	3,227,382	247,700	3,475,082
62-050 GRANT	6,254,171	953,641	457,442	16,218,458	0	0	23,883,712	1,212,906	25,096,618
NEWAYGO TOTALS	8,107,397	1,210,281	457,442	17,335,974	0	0	27,111,094	1,460,606	28,571,700
KENT COUNTY									
41-150 KENT CITY	8,163,045	613,199	188,000	12,559,733	0	0	21,523,977	1,025,200	22,549,177
KENT TOTALS	8,163,045	613,199	188,000	12,559,733	0	0	21,523,977	1,025,200	22,549,177
GRAND TOTAL	60,451,194	515,219,825	187,200,632	2,318,352,422	0	0	3,081,224,073	371,843,716	3,453,067,789

MUSKEGON COUNTY RECOMMENDED COUNTY TAXABLE VALUES FOR VILLAGES AND AUTHORITIES

2002 COUNTY TAXABLE VALUATION

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
VILLAGES									
44 VILL OF CASNOVIA	148,120	288,357	140,725	1,768,816	0	0	2,346,018	163,300	2,509,318
41 VILL OF FRUITPORT	0	2,369,435	248,047	19,305,200	0	0	21,922,682	1,126,143	23,048,825
42 VILL OF LAKEWOOD CLUB	0	159,152	300	12,521,306	0	0	12,680,758	489,500	13,170,258
43 VILL OF RAVENNA	61,899	2,645,291	506,958	16,836,431	0	0	20,050,579	1,677,000	21,727,579
AUTHORITIES									
HACKLEY PUBIC LIBRARY									
Muskegon Township	0	980,018	325,906	22,789	0	0	1,328,713	151,700	1,480,413
61-010 MUSKEGON	0	980,018	325,906	22,789	0	0	1,328,713	151,700	1,480,413
City of Muskegon	163,166	129,199,142	103,473,256	277,504,213	0	0	510,339,777	125,589,450	635,929,227
61-010 MUSKEGON	141,066	119,484,721	26,964,786	275,352,086	0	0	421,942,659	80,199,450	502,142,109
61-190 ORCHARD VIEW	22,100	9,672,097	28,958,928	2,002,900	0	0	40,656,025	41,225,300	81,881,325
61-220 REETHS-PUFFER	0	42,324	47,549,542	149,227	0	0	47,741,093	4,164,700	51,905,793
City of Norton Shores	0	12,446,025	760,335	9,495,433	0	0	22,701,793	1,857,000	24,558,793
61-010 MUSKEGON	0	12,446,025	760,335	9,495,433	0	0	22,701,793	1,857,000	24,558,793
TOTAL LIBRARY	163,166	142,625,185	104,559,497	287,022,435	0	0	534,370,283	127,598,150	661,968,433
WHITE LAKE LIBRARY									
61-240 WHITEHALL	2,337,071	29,545,687	11,132,655	245,426,546	0	0	288,441,959	43,848,400	332,290,359
Blue Lake Township	0	330,843	0	28,121,834	0	0	28,452,677	856,400	29,309,077
Dalton Township	0	159,152	3,283	20,995,622	0	0	21,158,057	929,000	22,087,057
Fruitland Township	2,319,060	2,718,277	0	128,770,585	0	0	133,807,922	2,438,100	136,246,022
Whitehall Township	0	12,010,222	293,816	27,660,112	0	0	39,964,150	4,729,800	44,693,950
City of Whitehall	18,011	14,327,193	10,835,556	39,878,393	0	0	65,059,153	34,895,100	99,954,253
TOTAL LIBRARY	2,337,071	29,545,687	11,132,655	245,426,546	0	0	288,441,959	43,848,400	332,290,359
WHITE LAKE FIRE AUTHORITY									
Fruitland Township	3,561,505	7,304,738	0	155,422,118	0	0	166,288,361	6,119,800	172,408,161
Whitehall Township	0	12,010,222	293,816	28,410,571	0	0	40,714,609	4,738,100	45,452,709
City of Whitehall	18,011	14,327,193	10,835,556	39,878,393	0	0	65,059,153	34,895,100	99,954,253
TOTAL AUTHORITY	3,579,516	33,642,153	11,129,372	223,711,082	0	0	272,062,123	45,753,000	317,815,123

**MUSKEGON COUNTY
COMMERCIAL FOREST ACT PROPERTIES**

Note: These parcels must be classed using 999.

SCHOOL	UNIT NAME/PROPERTY OWNER	PARCEL I.D.	CERT. NO	ACRES
61-120	CEDAR CREEK TWP NEAL & NANCY HANSEN	08-016-400-0002-00	86-145 18563	40
61-120	CEDAR CREEK TWP NEAL & NANCY HANSEN	08-016-400-0005-00	84-083 15965	40
61-120	CEDAR CREEK TWP SYLVIA MAY TAYLOR	08-025-100-0009-00	76-042 14206	40
61-220	FRUITLAND TWP JOSEPH MIERENDORF	06-999-125-2000-01	68-007 14209	80
61-220	FRUITLAND TWP JOSEPH MIERENDORF	06-999-126-3000-02	68-007 14210	40
61-080	FRUITPORT TWP DONALD JABLONSKI	15-999-000-0001-00	75-057 14200	23
61-120	HOLTON TWP CHARLES DERBY	05-999-019-0300-01	81-077 3362	10
61-120	HOLTON TWP CHARLES DERBY	05-999-019-0300-02	81-077 3361	80
61-220	LAKETON TWP JOSEPH MIERENDORF	09-999-003-0001-00	68-007 14204	45
61-180	MONTAGUE TWP RALPH C RAMTHUM	02-999-006-4000-02	79-017 14212	40
61-210	MOORLAND TWP MARCELLINE J FUSILIER	12-016-300-0002-00	76-017 14212	100.61
61-210	MOORLAND TWP MARCELLINE J FUSILIER	12-016-300-0004-00	97-004 28271	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	2001		2002	
			ASSESSED	TAXABLE	ASSESSED	TAXABLE
HOLTON TOWNSHIP						
61120	61-05-380-020-0001-00	RALPH LEO ESTATE	68,500	68,500	75,200	70,692
	HOLTON TOWNSHIP	UNIT TOTAL PA 189	68,500	68,500	75,200	70,692
CITY OF MUSKEGON						
61010	61-24-122-300-0003-01	MUSKEGON GENERAL HOSPITAL	156,600	140,231	158,900	144,718
61010	61-24-122-300-0003-02	MUSKEGON GENERAL HOSPITAL	221,600	209,359	226,800	216,058
61010	61-24-122-300-0003-04	MUSKEGON GENERAL HOSPITAL	138,900	131,781	149,200	135,997
61010	61-24-122-300-0003-10	MUSKEGON GENERAL HOSPITAL	0	0	3,388,600	3,388,600
61010	61-24-205-095-0001-65	STATE OF MICHIGAN	58,600	58,600	61,800	39,681
61010	61-24-205-328-0009-00	CITY OF MUSKEGON	24,400	24,400	33,400	33,400
61010	61-24-205-463-0004-00	CITY OF MUSKEGON	27,100	27,100	35,300	35,300
61010	61-24-205-739-0001-20	CITY OF MUSKEGON	65,000	58,592	87,400	87,400
61010	61-24-660-000-0003-00	MUSKEGON GENERAL HOSPITAL	37,200	37,200	38,500	38,500
61010	61-24-970-000-0001-00	ENCINITAS EAST INC	0	0	0	0
61010	61-24-970-000-0002-00	BYTWERK BRUCE	24,400	24,400	0	0
61010	61-24-970-000-0014-00	GREYHOUND BUS LINES	93,900	85,586	0	0
61010	61-24-970-000-0015-00	SHORELINE ENT	156,600	140,231	0	0
61010	61-24-970-000-0016-00	APPLEVIEW WOMEN'S	138,900	138,900	0	0
61010	61-24-970-000-0017-00	SURGICAL SPECIALISTS	221,600	209,359	0	0
61010	61-24-970-000-0018-00	BACLOR RODALFO MD	37,200	37,200	0	0
61010	61-24-970-000-0019-00	BETTEN TONY & SONS	27,100	27,100	0	0
61010	61-24-205-008-0012-00	MUSKEGON HOUSING COMM	23,200	23,200	24,300	23,942
61010	61-24-205-011-0010-10	MUSKEGON HOUSING COMM	25,900	25,900	24,800	24,800
61010	61-24-205-035-0001-09	MUSKEGON HOUSING COMM	25,900	25,900	24,700	24,700
61010	61-24-205-102-0007-00	MUSKEGON HOUSING COMM	15,200	15,200	15,800	15,686
61010	61-24-205-137-0004-00	MUSKEGON HOUSING COMM	23,200	23,200	24,300	23,942
61010	61-24-205-137-0005-00	MUSKEGON HOUSING COMM	25,700	25,700	27,000	26,522
61010	61-24-205-141-0003-00	MUSKEGON HOUSING COMM	24,500	24,500	25,800	25,284
61010	61-24-205-149-0004-00	MUSKEGON HOUSING COMM	26,900	26,900	25,800	25,800
61010	61-24-205-149-0005-00	MUSKEGON HOUSING COMM	20,300	20,300	21,400	20,949
61010	61-24-205-149-0007-10	MUSKEGON HOUSING COMM	23,400	23,400	25,200	24,148
61010	61-24-205-149-0010-00	MUSKEGON HOUSING COMM	27,100	27,100	28,500	27,967
61010	61-24-205-149-0011-00	MUSKEGON HOUSING COMM	23,700	23,700	25,000	24,458

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

SCHOOL DISTRICT	PARCEL NUMBER	PROPERTY OWNER	2001		2002	
			ASSESSED	TAXABLE	ASSESSED	TAXABLE
61010	61-24-205-149-0012-00	MUSKEGON HOUSING COMM	20,300	20,300	24,600	20,949
61010	61-24-205-151-0001-00	MUSKEGON HOUSING COMM	17,800	17,800	18,600	18,369
61010	61-24-205-204-0003-00	MUSKEGON HOUSING COMM	14,700	14,700	15,800	15,170
61010	61-24-205-206-0009-00	MUSKEGON HOUSING COMM	25,300	25,300	27,500	26,109
61010	61-24-205-258-0011-10	MUSKEGON HOUSING COMM	20,900	20,900	22,800	21,568
61010	61-24-205-370-0008-00	MUSKEGON HOUSING COMM	44,700	44,700	45,900	45,900
61010	61-24-205-376-0004-00	MUSKEGON HOUSING COMM	5,000	5,000	5,000	5,000
61010	61-24-205-376-0005-00	MUSKEGON HOUSING COMM	45,800	45,800	42,600	42,600
61010	61-24-860-000-0115-00	MUSKEGON HOUSING COMM	19,300	19,300	19,800	19,800
	CITY OF MUSKEGON	UNIT TOTAL PA 189	1,927,900	1,848,839	4,695,100	4,623,317
CITY OF NORTH MUSKEGON						
61230	61-23-585-001-0001-00	MUSKEGON CONSERVATION CLUB	100	100	416,700	416,700
	CITY NORTH MUSKEGON	UNIT TOTAL PA 189	100	100	416,700	416,700
CITY OF NORTON SHORES						
61060	61-27-117-300-0002-01	SPX CORPORATION	79,400	79,400	84,500	81,940
61060	61-27-117-300-0002-02	WEST MICH FLYING CLUB	30,500	30,500	31,300	16,826
61060	61-27-117-300-0002-03	EXECUTIVE AIR TRANSPORT INC	290,300	290,300	102,800	102,800
61060	61-27-117-300-0002-04	EXECUTIVE AIR TRANSPORT INC	290,300	290,300	165,800	165,800
61060	61-27-117-300-0002-05	EXECUTIVE AIR TRANSPORT INC	290,300	290,300	45,400	45,400
61060	61-27-117-300-0002-06	HERTZ RENT A CAR SYSTEM	15,300	15,300	15,600	15,600
61060	61-27-117-300-0002-07	ACEMCO INC	299,500	299,500	0	0
61060	61-27-117-300-0002-08	COUNTY OF MUSKEGON	299,500	299,500	76,000	76,000
61060	61-27-117-300-0002-09	COUNTY OF MUSKEGON	299,500	299,500	76,000	76,000
61060	61-27-648-000-0016-00	COUNTY OF MUSKEGON	232,500	232,500	308,100	308,100
	CITY OF NORTON SHORES	UNIT TOTAL PA 189	2,127,100	2,127,100	905,500	888,466
GRAND TOTAL PA 189			4,123,600	4,044,539	6,092,500	5,999,175

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

\$ True Cash Value (T.C.V.) of New Construction/Additions By Class

Year	Agricultural		Commercial		Industrial		Residential		Total Real		Total Personal		Total County		% New
	T.C.V. New		T.C.V. New		T.C.V. New		T.C.V. New		T.C.V. New		T.C.V. New		T.C.V. New	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	89,365,554	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	1,414,660	90,404,622	8,968,164	145,228,152	246,015,598	130,352,454	376,368,052	8,568,540,866	4.39%						
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
2002 TOP TEN TAXPAYERS**

TAXPAYER	BUSINESS	REAL TAXABLE	REAL SEV	PERSONAL TAXABLE	PERSONAL SEV	IFT TAXABLE	IFT SEV	TOTAL TAXABLE	TOTAL SEV	% OF TV
Consumers Energy	Electric	\$49,755,068	\$50,769,700	\$48,054,300	\$48,054,300	\$8,202,300	\$8,202,300	\$106,011,668	\$107,026,300	3.10%
Sappi Paper Products	Paper Products	\$9,670,658	\$9,753,100	\$18,216,800	\$18,216,800	\$34,382,700	\$34,382,700	\$62,270,158	\$62,352,600	1.81%
Howmet Corp	Aerospace	\$7,919,178	\$9,007,700	\$25,423,900	\$25,423,900	\$21,543,049	\$22,232,100	\$54,886,127	\$56,663,700	1.64%
Sun Chemical Co	Pigments	\$3,176,608	\$3,651,600	\$5,749,300	\$5,749,300	\$13,650,048	\$13,657,200	\$22,575,956	\$23,058,100	0.67%
DTE Energy	Natural Gas	\$1,461,591	\$1,516,000	\$19,103,600	\$19,103,600	\$0	\$0	\$20,565,191	\$20,619,600	0.60%
Hayes-Lemmerz International	Automotive	\$4,993,721	\$5,438,900	\$7,944,500	\$7,944,500	\$4,539,413	\$4,737,200	\$17,477,634	\$18,120,600	0.52%
THF Fruitport Dev LP	Real Estate	\$12,691,455	\$16,773,300	\$0	\$0	\$0	\$0	\$12,691,455	\$16,773,300	0.49%
Johnson Technology Inc	Aerospace	\$822,980	\$913,300	\$6,305,700	\$6,305,700	\$5,393,048	\$5,393,100	\$12,521,728	\$12,612,100	0.37%
Knoll Group	Office Furniture	\$2,679,900	\$2,679,900	\$5,243,500	\$5,243,500	\$3,833,521	\$3,834,700	\$11,756,921	\$11,758,100	0.34%
Lorin Industries	Coil Anodizing	\$1,020,841	\$1,394,000	\$9,074,000	\$9,074,000	\$567,200	\$567,200	\$10,662,041	\$11,035,200	0.32%
TOTALS :		\$94,192,000	\$101,897,500	\$145,115,600	\$145,115,600	\$92,111,279	\$93,006,500	\$331,418,879	\$340,019,600	7.94%

NEXT 5

TAXPAYER	BUSINESS	REAL TAXABLE	REAL SEV	PERSONAL TAXABLE	PERSONAL SEV	IFT TAXABLE	IFT SEV	TOTAL TAXABLE	TOTAL SEV	% OF TV
General Dynamics Inc	Military	\$3,494,938	\$3,803,900	\$2,238,700	\$2,238,700	\$4,654,367	\$4,749,400	\$10,388,005	\$10,792,000	0.31%
Cannon Muskegon Corp	Metal Alloys	\$1,381,754	\$1,514,100	\$1,874,600	\$1,874,600	\$6,877,552	\$6,948,300	\$10,133,906	\$10,337,000	0.30%
Lakes Mall LLC	Retail	\$9,993,615	\$13,165,400	\$0	\$0	\$0	\$0	\$9,993,615	\$13,165,400	0.38%
Aventis Cropscience/Muskegon	Chemical Production	\$1,298,249	\$1,994,400	\$1,037,600	\$1,037,600	\$7,221,002	\$7,408,100	\$9,556,851	\$10,440,100	0.30%
Meijer Inc	Retail	\$6,975,010	\$9,053,000	\$2,478,500	\$2,478,500	\$0	\$0	\$9,453,510	\$11,531,500	0.33%
TOTALS :		\$23,143,566	\$29,530,800	\$7,629,400	\$7,629,400	\$18,752,921	\$19,105,800	\$49,525,887	\$56,266,000	1.31%

2002 COUNTY SEV \$4,284,270,433

2002 COUNTY TAXABLE \$3,453,067,789

Muskegon County Equalization Department

Local Unit Identification

