

## 2003 EQUALIZATION REPORT

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

**Prepared by:** Muskegon County Equalization Department

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**Date adopted:** April 22, 2003

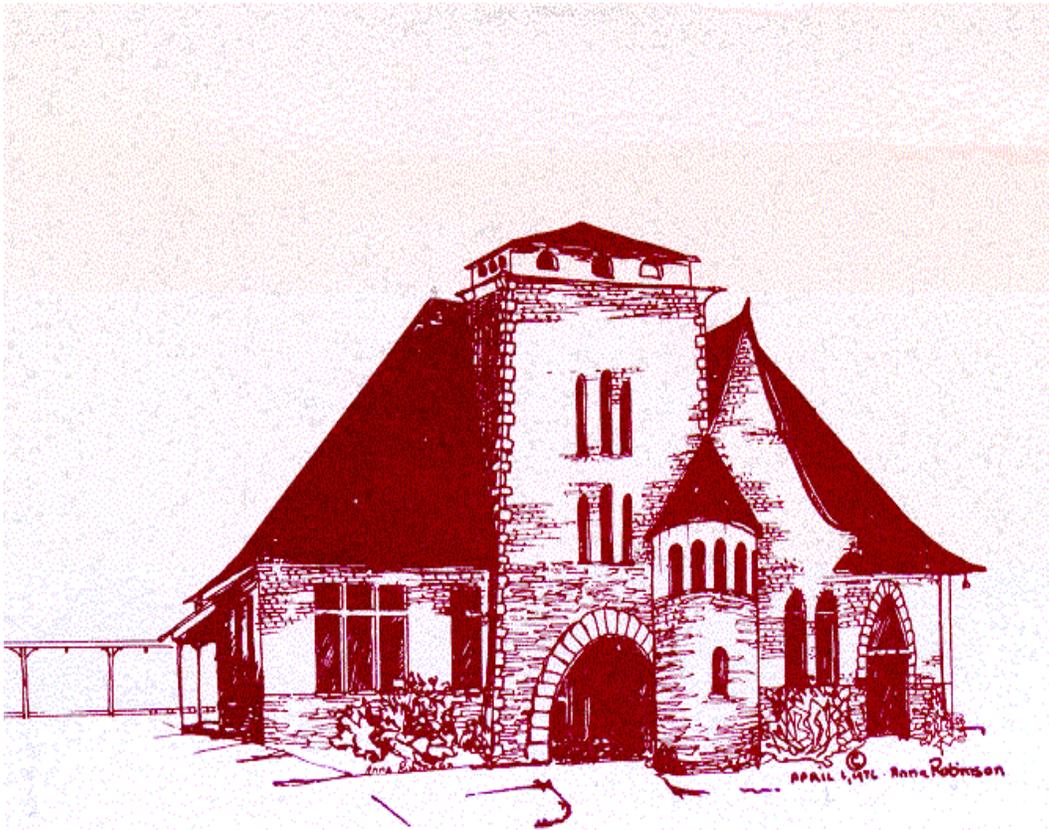
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# *Muskegon County*



April 22, 2003

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 2003 equalization process and a retrospective analysis of significant 2002 events affecting 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 eighth 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 2003, that average margin is 27%.

Respectfully submitted,

Clifford A. Turner,  
Director

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### **ACKNOWLEDGMENTS**

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

### **FORWARD**

The long-standing method by which units of local government in Michigan have financed basic municipal services is through taxation, principally general property taxation. The rationale underlying this traditional approach is that the cost of those municipal services which provide a general benefit to all residents of a unit of local government, such as police and fire protection, should be borne through taxation imposed upon the general public. Article 9 of the State Constitution contains numerous provisions that the people of Michigan have adopted to protect themselves against unlimited property taxation. These provisions govern the manner in which property taxes can be imposed, limit overall levels of taxation, and require prior voter approval.

Section 3 of Article 9 imposes three requirements on the Legislature regarding how ad valorem property taxes are to be assessed and levied on real and tangible personal property. Also, property taxes must be levied uniformly across various property classifications; property must be uniformly assessed at no more than 50 percent of its true cash value; and the Legislature must provide a system for the equalization of assessments.

Ad valorem property taxes, except those levied for school operating purposes, must be levied uniformly across various classes of property. This requirement prevents the Legislature from classifying property into different categories in order to impose different levels of ad valorem taxation on each class. Please note that Proposal A, approved by voters in March of 1994, authorized a limited exception from uniformity. For school operating purposes, homestead and non-homestead property are taxed at different rates.

Property not exempt by law must be uniformly assessed at the same proportion of true cash value. The Legislature has provided that property is assessed at 50 percent of its true cash value, known as state-equalized value or SEV. 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 (1.5% for 2003 taxable values). This limitation is referred to as “taxable value”. The purpose of the limitation is reminiscent of the other Article 9 provisions; specifically, to limit the overall level of property taxes. In the case of the taxable value limitation, this purpose is achieved by restricting the taxable limitation. This purpose is achieved by restricting the taxable growth of the property tax base. The rate of inflation utilized is the Consumer Price Index (i.e. CPI) which is also known as the “Retail Price Index” or “cost-of living index.” Nationally, it is the most common measure of inflation. The base year for this index is 1982 so changes in prices can be calculated on a relative basis. This index is based on the prices of about 2,000 commonly used goods and services.

The requirement that property be *assessed* at 50 percent of true cash value (state-equalized value) remains in effect. However, property now is *taxed* not on its state-equalized value, but rather on its taxable value, until there is a change in ownership. When a transfer occurs, the property tax base for that parcel becomes its state-equalized value, the taxable growth of which is then restricted by the taxable value limitation until there is another transfer.

The taxable value limitation, by its own terms, applies only to taxes. Indeed, the first three words of the amendatory language that added the taxable value limitation to Section 3 of Article 9 are “[f] or *taxes* levied....”(Emphasis supplied.) Nevertheless, it is doubtful that the voters who ratified the constitutional amendment commonly understood that it would not apply to special assessments. Yet, that was the predictable consequence given existing case law. In April of 1996, the Attorney General confirmed this by concluding that the taxable value limitation applied only to general ad valorem property taxes (OAG 1995-96, NO.6896).

Because the taxable value limitation applies only to taxes, the Attorney General also concluded that ad valorem special assessments (imposed for police and fire protection pursuant to Public Act 33 of 1951) must be levied on state-equalized value and not taxable value. By definition, the basis of apportioning an ad valorem special assessment must be the value of the property subject to it. However, as the Attorney General noted: *“Taxable value, as determined under the mandate of Section 3 of Article 9 of the state Constitution, may have no consistent rational relationship to the true cash value of the property to which it applies. It is a mathematical exercise, which is designed to limit the growth of a property’s tax bill. With the passage of time, absent a transfer of the property, any correlation that taxable value has with the true cash value of the property is lost.”*

M.C.L.A 211 Sec. 30a. states *“In the year 1950 and thereafter, the review of assessments by boards of review in all cities and townships shall be completed on or before the first Monday in April, any provisions of the charter of any city or township to the contrary*

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*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 value established by the legislature. Beginning December 31, 1980, the **county board of***

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

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

*M.C.L.A 311.34 (4) states “The supervisor of a township or with the approval of the governing body, their certified assessor of a township or city, or the intermediate district board of education, or the board of education of an incorporated city or village aggrieved by the action of the **county board of commissioners**, in equalizing the valuations of the townships or cities of the county, may appeal from the determination to the state tax tribunal in the manner provided by law. An appeal from the determination by the **county board of commissioners** shall be filed with the clerk of the tribunal by a written or printed petition, which shall set forth in detail the reasons for taking the appeal. The petition shall be signed and sworn to by the supervisor, the certified assessor, or a majority of the members of the board of education taking the appeal, shall show that a certain township, city or school*

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*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 2003 Equalization Process**

The national tragedy that occurred in September of 2001 and the threat of war with Iraq have had a major negative impact on an already sluggish local, state, and national economy. 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. Penny 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.

Some economists are concerned that the economy is in danger of

about the pernicious condition of deflation that will result in falling prices and stagnant wages. With the economy struggling and inflation hovering at about 1 percent annually, it is possible the national economy could be deflationary for next year. Deflation drags down corporate profits as prices fall. That, in turn, causes stock prices to drop, reducing the value of investments in 401(k) savings programs and making it harder for companies to attract investors. Consumers, anticipating that prices of goods and real estate will decline delay spending and send the economy into a downward spiral.

The year 2002 proved to be a challenging economic year for Muskegon County's industrial tax base. In the summer 2002 the final employees of what was the county's only locally based Fortune 500 company moved to Charlotte, N.C.

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According to the Muskegon Chronicle, it was seven years ago when the Muskegon County jobless rate was as high as it was at the end of 2002. The state reported that Muskegon County had a November unemployment rate of 8.5 percent, up from 8.1 percent in October and 7.9 percent a year ago. Seven years ago, the rate was below 4 percent in Muskegon County.

Several Muskegon County suppliers of auto parts had major layoffs in 2002. The county's largest employer, Howmet Corp., laid off hundreds of workers. Hy-Lift declared bankruptcy and locked its doors. Sappi Fine Paper consistently laid off workers, shrinking its work force to half the size it was in the late 1980s.

The following are brief descriptions of the largest private-sector Muskegon County industrial employers. The information was provided by Muskegon Area First and taken from Muskegon Chronicle new reports in 2002.

- Howmet has the most employees of any company in Muskegon County—some 2,400 before the layoffs in the second half of 2002. The turbine and aerospace parts maker operates in Whitehall.
- Hayes-Lemmerz: The bright light. While industrial fortunes are down at Howmet, Hayes-Lemmerz International of Montague has hired a couple hundred people in the last year. That brings the total employment to more than 600 with another 50 on the way, thanks to a multimillion dollar investment by the auto parts maker. It is now the county's second largest employer.
- Dana Corp., Perfect Circle Division: The historic Sealed Power division, once the core of SPX, was sold to Dana of Toledo in 1997. Sealed Power was merged with Dana's Perfect Circle piston ring operation. Dana's Perfect Circle Division is headquartered in Muskegon. The 550 local employees of the Dana Perfect Circle Division work at facilities at 2001 Sanford in Muskegon Heights and at 2051 Harvey in the City of Muskegon.
- Sappi Fine Paper: The company's 103-year-old paper mill on the southern shore of Muskegon Lake was once one of the area's most stable local employers. Construction on the mill began in 1899 and paper production began there in 1900. The mill employs about 550 people, down dramatically from more than 1,000 who worked there a decade ago.
- Johnson Technology: This firm, a division of General Electric Corp., has experienced rapid growth over the past several years. The company, with operations in Muskegon and Norton Shores, manufactures high-pressure turbine nozzles used in military aircraft. It employs about 510 people.
- General Dynamics Land Systems: With a manufacturing plant in Muskegon Township and an engineering center in Norton Shores, the company supplies tank and engine parts to the U.S. military, employing about 500 here.
- Brunswick Indoor Recreation Group: This is the Muskegon-based division of the Lake Forest, Ill.-based Brunswick Corp. In Muskegon, the former Brunswick

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Bowling and Billiards Corp. produces bowling balls. Its employment here has been dwindling over the past few years, now down to less than 350.

- **Holland Neway:** A supplier of products to the heavy-duty truck, trailer, bus, and recreational vehicle industries. The company manufactures and markets such products as Neway air and mechanical suspension systems and spring brakes. The company employs about 365 people here.
- **Lift-Tech International Inc.:** A manufacturer of electromechanical lifting devices, such as hoists and cranes. The business, once called Dresser Crane, was purchased in 1995 by Columbus-McKinnon Inc. of New York. It employs about 360 people at its Muskegon Heights Plant.

In contrast, Muskegon County continues to be 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.

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.

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 2002. This is reflective of the Consumers Price Index.

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

<b>TAX YEAR</b>	<b>FACTOR</b>
<b>1995</b>	1.000
<b>1996</b>	1.028
<b>1997</b>	1.028
<b>1998</b>	1.027
<b>1999</b>	1.016
<b>2000</b>	1.019
<b>2001</b>	1.032
<b>2002</b>	1.015

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.

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An overview of the tax base impacts and effects include:

- a 7% average increase in equalized value for entire County compared to 10% last year; yet, the County surpassed the 4.5 billion dollar plateau.
- a 20% average decrease in new construction and additions for real property in the entire County compared to a 13% increase last year.
- a 22% increase in equalized value in White River Township generated by the residential class.
- an 18% increase in equalized value in the Moorland Township generated by a complete valuation audit.
- a 10% increase in equalized value in the City of Norton Shores that perpetuates it as the largest tax base in the County.
- 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 21% increase in general business investment.

Most of the change in Muskegon County's land use is due to residential development in the Townships 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.

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**Table 'B'**

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

<b>CALENDAR YEAR</b>	<b>ANNUAL TOTAL</b>	<b>PERCENT CHANGE</b>
<b>1991</b>	70,936,366	36%
<b>1992</b>	65,510,124	-8%
<b>1993</b>	70,402,942	7%
<b>1994</b>	118,309,013	68%
<b>1995</b>	134,651,929	14%
<b>1996</b>	141,029,923	5%
<b>1997</b>	143,599,076	2%
<b>1998</b>	177,863,630	24%
<b>1999</b>	194,462,432	9%
<b>2000</b>	218,512,770	12%
<b>2001</b>	246,015,598	13%
<b>2002</b>	197,035,916	-20%

- Real property only.

As in the past, the townships have experienced the most significant residential growth, led by Dalton Township with 128 new homes. Fruitport Township had 95, Fruitland Township had 66, and Muskegon Township had 65 housing starts followed closely by Egelston Township with 58 .

The residential real estate market in Muskegon County had modest gains in price-level. The West Michigan Shoreline Association of Realtors reports that the average sales price of a home in the county for 2002 was \$106,337; the amount was \$99,887 in 2001. In 2002, there were 2,069 homes sold compared to 1,901 sold in 2001. These are changes of 6% and 9% respectively. The number of homes listed by association members decreased.

As for total new home construction, the pace slightly declined according to figures supplied by the local officials.

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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>
2002	2,457	2,069	\$106,337	783
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, 2002 is tentative. New home construction was obtained from local building officials.

There were 17 new developments in 2002, compared to 19 in 2001, 22 in 2000, and 13 in 1999. The following table lists each new project individually for 2002.

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**Table 'D'  
Muskegon County – New Plats and Condominiums for 2003 Assessment Rolls**

<i>Development Name</i>	<i>Unit Name</i>	<i>Type</i>	<i>Units</i>
AMMENDED PLAT OF LOTS IN LAKE CRYSTAL ADDITION TO FRUITVALE	Township of Blue Lake	Sub	1
COPPER CREEK	Township of Egelston	Sub	34
CRYSTAL SHORES SITE CONDOMINIUMS	Township of Blue Lake	Condo	7
GOLF VIEW WEST CONDOMINIUMS	Township of Fruitport	Condo	42
HIDDEN PINES OF NORTON SHORES CONDOMINIUMS	City of Norton Shores	Condo	2
MACARTHUR ESTATES CONDOMINIUM	Township of Muskegon	Condo	11
MILLS AVENUE CONDOMINIUMS	City of North Muskegon	Condo	8
MONA VISTA AMENDED PLAT OF LOTS 1,2,3,4,5,6,7,8,10,11,13 BLOCK 1ETC OF	City of Norton Shores	Sub	20
MUSKEGON LAKESHORE SMARTZONE CONDOMINIUM	City of Muskegon	Condo	16
NESTROM WOODS	Township of Fruitland	Sub	24
PARK WOODS	Township of Fruitport	Sub	14
PARKCREST CONDOMINIUMS	City of Roosevelt Park	Condo	24
PINE HOLLOW SITE CONDOMINIUM	Township of Egelston	Condo	23
PORTERWOODS	City of Norton Shores	Sub	12
RIVER RIDGE CONDOMINIUMS	Township of Muskegon	Condo	23
WINDFLOWER BAY RANCH CONDOMINIUMS	City of Norton Shores	Condo	40
WINDY PINES	Township of Fruitport	Sub	14
<b>Total Number of New Developments: 17</b>		<b># of New Units</b>	<b>315</b>

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

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**Table 'E'**

**Muskegon County – New Construction Activity Statistics – Calendar Year 2002**

Local Unit	All Classes New and Additions	Residential Only New and Additions	New Homes
Blue Lake Township	1,896,156	1,845,756	22
Casnovia Township	2,002,985	1,355,500	23
Cedar Creek Township	1,765,692	1,534,692	22
Dalton Township	8,699,129	6,545,704	128
Egelston Township	5,008,000	3,249,500	58
Fruitland Township	8,091,307	5,533,407	66
Fruitport Township	17,266,140	6,719,840	95
Holton Township	2,204,058	946,200	17
Laketon Township	4,651,950	4,340,050	41
Montague Township	1,223,907	800,959	9
Moorland Township	1,731,299	859,399	10
Muskegon Township	10,524,877	4,193,700	65
Ravenna Township	1,962,600	556,300	5
Sullivan Township	1,286,000	1,069,700	10
White River Township	1,067,800	737,600	10
Whitehall Township	2,668,410	631,610	8
City of Montague	2,409,094	1,094,100	8
City of Muskegon	51,616,149	10,983,095	53
City of Muskegon Heights	4,681,000	547,400	6
City of North Muskegon	1,842,800	796,000	3
City of Norton Shores	34,956,259	12,407,651	95
City of Roosevelt Park	2,797,600	897,900	16
City of Whitehall	7,268,200	875,500	13
Totals (Assessed Value)	177,621,412	68,521,563	783

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'**

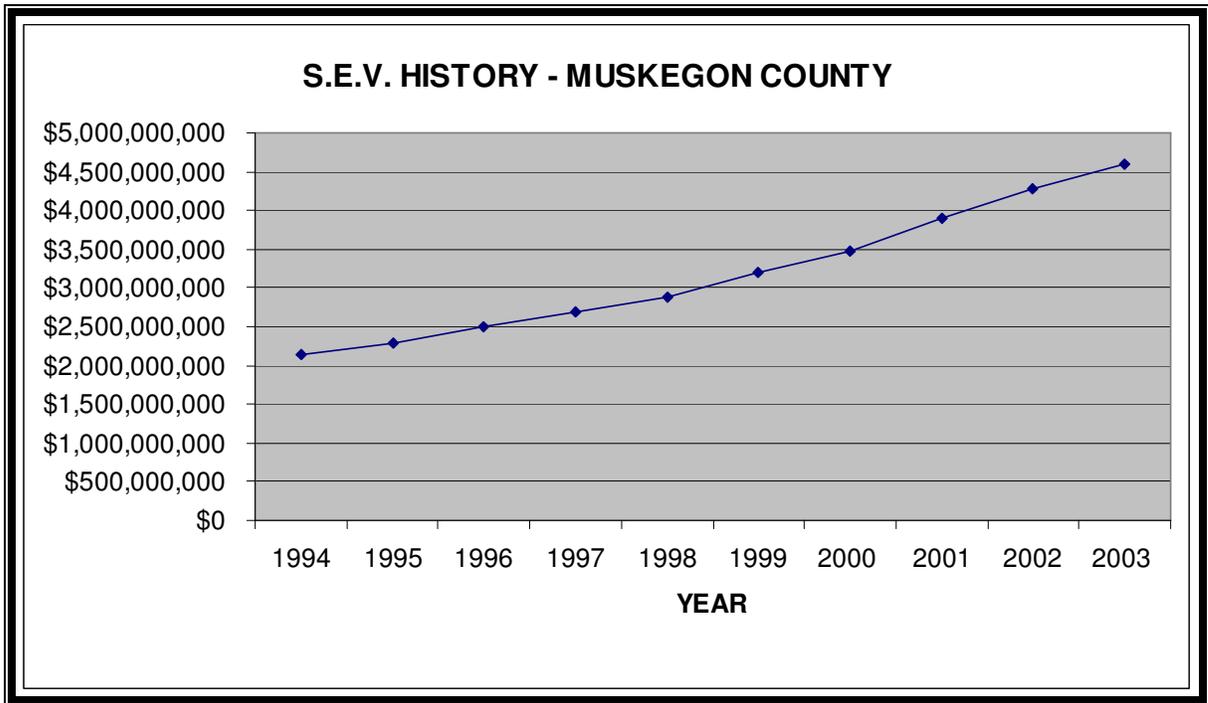
**Muskegon County – New Business Investment Statistics**

Calendar Year	\$ True Cash Value	% Change
1999	100,721,768	Base
2000	179,128,600	78%
2001	131,352,454	(27%)
2002	158,206,908	20%

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

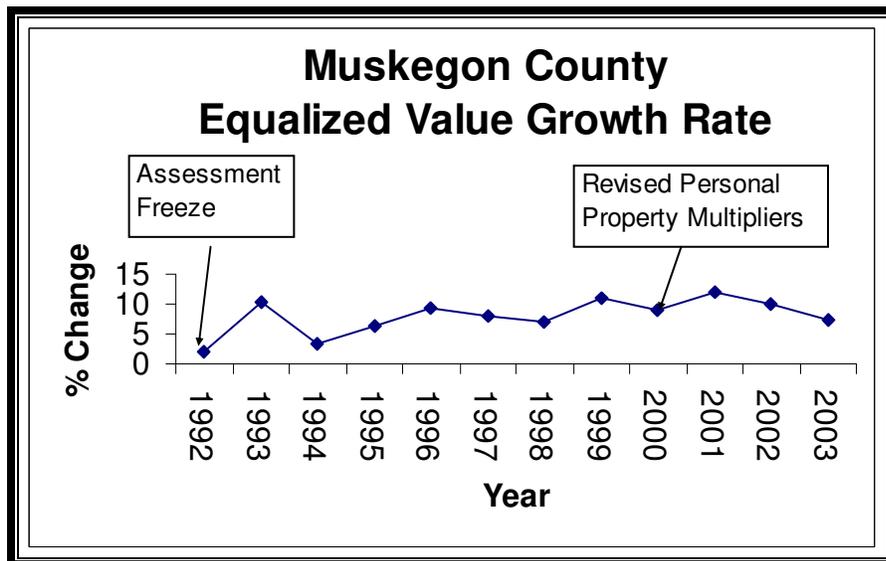
**2003 Muskegon County Equalization Report**

**Figure 1**



Muskegon County increased in state equalized value by approximately 7% and the taxable value increased approximately 5%, as compared to 10% and 6% respectively for last year. The estimated True Cash Value of all taxable property in the County is more than \$9,100,000,000. Figure 2 illustrates the growth rate in percentage by year of assessment.

**Figure 2**



## 2003 Muskegon County Equalization Report

Other than retail, dining establishments continue to be one of the most active commercial uses. New places like Arby's Restaurant and Americas Donut Shop in Muskegon Township; Yabbas and Burger King in Fruitport Township; Hometown in Ravenna, N'Awlins in the City of Roosevelt Park, Rock Harbor, Fricano's, Subway and Two Buckaroos Cafes in the City of Muskegon; Twisters and the Sweet Tooth in the City of Montague; Lombardi's in the City of Norton Shores.

The two northern tiers of townships had varying significant rates of total state equalized value. Blue Lake increased 16%, Cedar Creek increased 7%, Dalton increased 11%, Fruitland increased 11%, Holton increased 10%, Montague increased 12%, Whitehall increased 7%, and White River increased 22%. 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. Ripcord attraction, 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 varied growth rates of total state equalized value. Casnovia increased 8%, Moorland increased 18%, Ravenna increased 8%, and Sullivan increased 7%. Like the northern townships, the increases are due to primarily price-level changes and new construction predominately in the residential sector.

The southern tier and centrally located townships had some similarity in growth rates of total state equalized value. Egelston increased 8%, Fruitport Township increased 7%, Laketon Township increased 8%, and Muskegon Township increased 4%.

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. .

## 2003 Muskegon County Equalization Report

In the City of Muskegon, the renaissance zone designations for the Muskegon Mall (note: a loss greater than \$7,000,000 in real and personal) and the Seaway Industrial Park, 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 the bankruptcy of West Michigan Steel (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 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 completion



of 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 near Seminole Road. Continued activity near the Lakes Mall included a completion of the new office park, several neighborhood shopping centers, and a banking facility.

The City of Montague grew only by 2%. The limited increase is due to major price-level decreases at the Elwood Resort.

The City of North Muskegon grew 6%. 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.

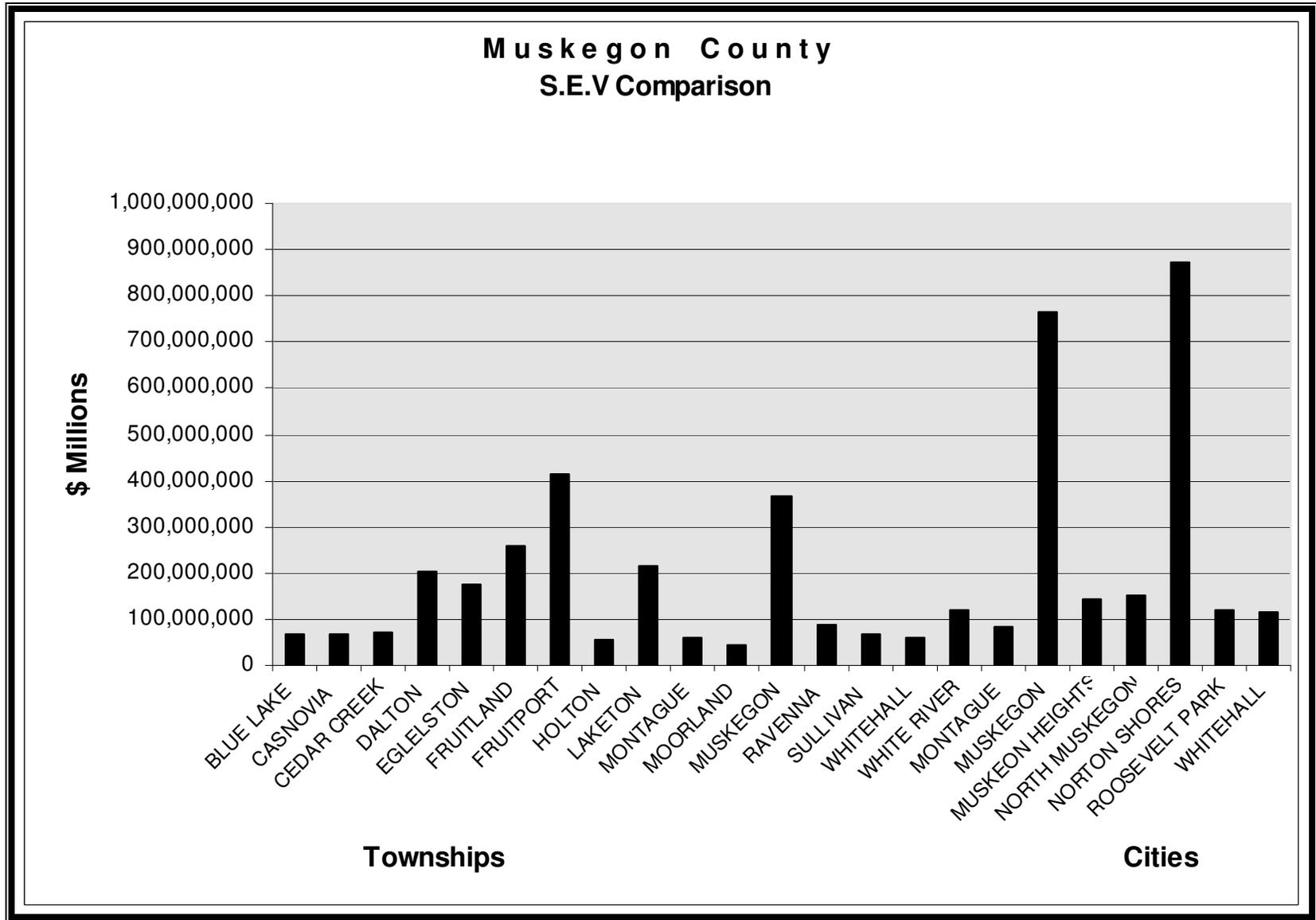
## *2003 Muskegon County Equalization Report*

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.

The City of Whitehall only grew 2%. This modest increase is due to production declines at Howmet.

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. This year examples include the Ravenna Downtown Development Authority and the Smart Zone in the City of Muskegon. Figure 3 illustrates a comparison of the 2003 State Equalized Value of each township and city.

2003 Muskegon County Equalization Report



*2003 Muskegon County Equalization Report*

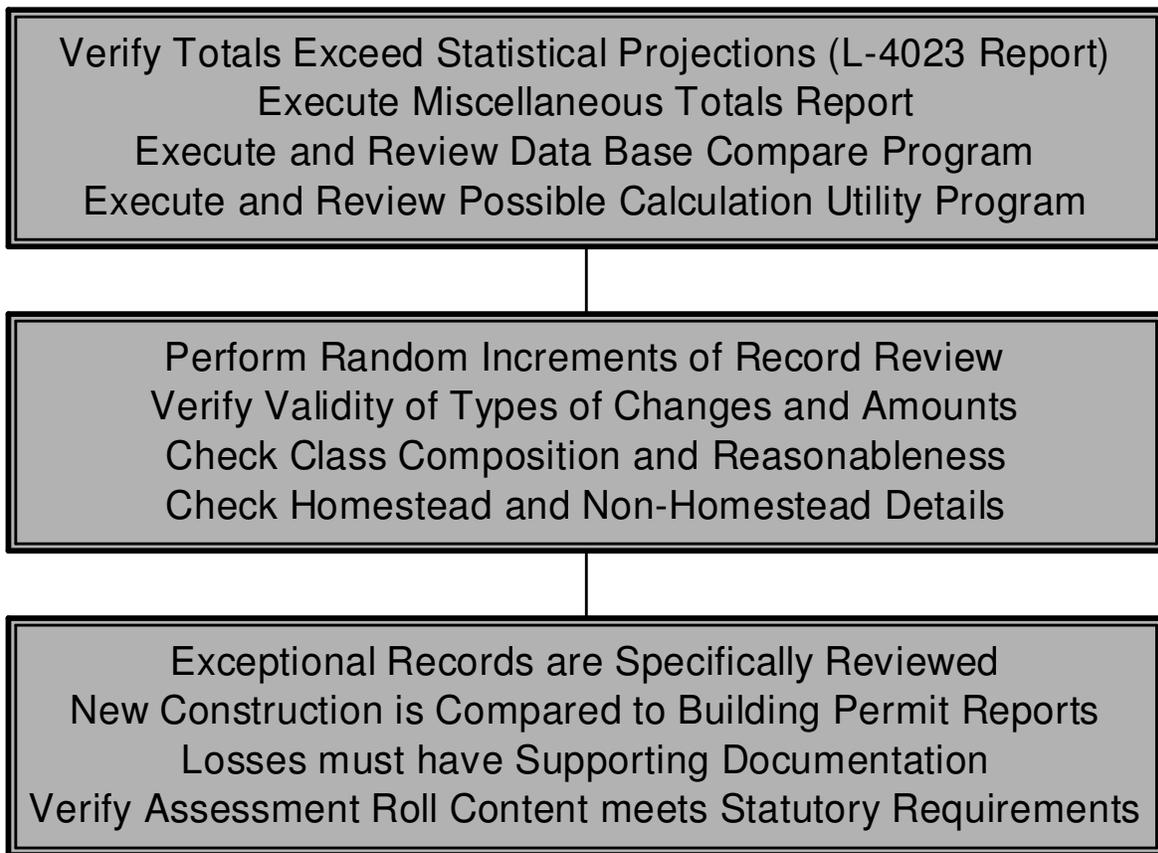
**Auditing and Compliance of Assessment Rolls**

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**



**2003 Muskegon County Equalization Report**

**Recommendations**

All of the amounts reported by the local 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 taxing jurisdiction. This department is confident that these amounts reasonably represent the total taxable and equalized values of Muskegon County.

**Table G  
ASSESSING OFFICERS COUNTY OF MUSKEGON AS OF APRIL 22, 2003**

<b>LEVEL REQUIRED</b>	<b>LOCAL UNIT</b>	<b>ASSESSOR ACKNOWLEDGING</b>	<b>STATE CERTIFICATION HELD</b>
I	Blue Lake Township	Marion Knash	II
I	Casnovia Township	Debbie Schuitema	I
I	Cedar Creek Township	Marion Knash	II
II	Dalton Township	Wanda Budnick	III
II	Egelston Township	Marla Platt	III
II	Fruitland Township	Clifford Turner	IV
II	Fruitport Township	Lesli Lehner	III
I	Holton Township	Clifford Turner	IV
II	Laketon Township	Robert Frain	III
I	Montague Township	Clifford Turner	IV
I	Moorland Township	Clifford Turner	IV
III	Muskegon Township	Martha Hicks	III
III	Ravenna Township	Marla Platt	III
I	Sullivan Township	Clifford Turner	IV
I	Whitehall Township	Clifford Turner	IV
II	White River Township	Caryn Rasch	III
II	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

**2003 Muskegon County Equalization Report**

**Table I  
MUSKEGON COUNTY EQUALIZATION DEPARTMENT STAFF**

<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>	<b>NAME AND POSITION</b>	<b>STATE CERTIFICATION</b>
Clifford Turner, Director	IV	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	Andrew Hubbell, Appraisal Technician	III
Susan Bowen, Senior Appraiser	III	Teresa Stone, Appraisal Technician	II
Maria Hartness, Senior Appraiser	III	Erin DeWolfe, Appraisal Technician	I
Jerry Groeneveld, Senior Appraiser	III	Lisa Hovis, Appraisal Technician	I
Joann Pierce Hunt, Senior Appraiser	III	Arianne Lee, Departmental Clerk	
Vicki Emery, Senior Appraiser	III	Chris Potts Clerk II	I
Dan Vanderkooi, Senior Appraiser	III	Amy Gonyo, Clerk II	I
Penny Good, Appraiser	III	Jamie Hornacek, Clerk II	
		Yolanda Hathorn, Clerk II	

# *Appendix*

**MUSKEGON COUNTY  
RECOMMENDED COUNTY EQUALIZED VALUES**

<u>TOWNSHIPS</u>	<u>2002 EQUALIZED VALUE</u>			<u>2003 EQUALIZED VALUE</u>			<u>% CHANGE</u>
	<u>REAL</u>	<u>PERSONAL</u>	<u>TOTAL</u>	<u>REAL</u>	<u>PERSONAL</u>	<u>TOTAL</u>	
Blue Lake	\$57,519,945	\$1,358,200	\$58,878,145	\$66,930,705	\$1,342,500	\$68,273,205	15.96%
Casnovia	\$62,141,963	\$2,248,406	\$64,390,369	\$67,084,600	\$2,236,400	\$69,321,000	7.66%
Cedar Creek	\$66,174,252	\$1,878,581	\$68,052,833	\$71,287,400	\$1,680,400	\$72,967,800	7.22%
Dalton	\$176,585,400	\$7,798,300	\$184,383,700	\$195,672,400	\$8,409,100	\$204,081,500	10.68%
Egelston	\$149,089,300	\$14,036,300	\$163,125,600	\$161,147,300	\$15,287,200	\$176,434,500	8.16%
Fruitland	\$225,903,200	\$6,119,800	\$232,023,000	\$250,937,000	\$7,539,600	\$258,476,600	11.40%
Fruitport	\$363,102,621	\$23,828,700	\$386,931,321	\$388,060,900	\$24,664,545	\$412,725,445	6.67%
Holton	\$48,963,315	\$1,965,400	\$50,928,715	\$53,615,800	\$2,546,500	\$56,162,300	10.28%
Laketon	\$196,557,800	\$3,383,100	\$199,940,900	\$212,945,700	\$3,251,000	\$216,196,700	8.13%
Montague	\$49,366,700	\$4,318,600	\$53,685,300	\$55,780,950	\$4,163,700	\$59,944,650	11.66%
Moorland	\$36,229,800	\$1,896,800	\$38,126,600	\$42,580,800	\$2,561,400	\$45,142,200	18.40%
Muskegon	\$328,580,100	\$24,572,900	\$353,153,000	\$342,682,600	\$24,269,100	\$366,951,700	3.91%
Ravenna	\$75,088,300	\$5,055,400	\$80,143,700	\$80,982,600	\$5,961,000	\$86,943,600	8.48%
Sullivan	\$62,002,100	\$1,597,000	\$63,599,100	\$66,445,600	\$1,530,300	\$67,975,900	6.88%
Whitehall	\$49,903,200	\$4,738,100	\$54,641,300	\$53,472,400	\$5,027,700	\$58,500,100	7.06%
White River	\$96,537,200	\$1,344,700	\$97,881,900	\$118,517,000	\$856,600	\$119,373,600	21.96%
<b>TOWNSHIP TOTALS</b>	<b>\$2,043,745,196</b>	<b>\$106,140,287</b>	<b>\$2,149,885,483</b>	<b>\$2,228,143,755</b>	<b>\$111,327,045</b>	<b>\$2,339,470,800</b>	<b>8.82%</b>
<b>CITIES</b>							
Montague	\$70,285,400	\$12,456,900	\$82,742,300	\$74,041,600	\$10,455,200	\$84,496,800	2.12%
Muskegon	\$621,666,850	\$125,597,200	\$747,264,050	\$638,938,112	\$124,840,700	\$763,778,812	2.21%
Muskegon Heights	\$112,877,800	\$24,306,400	\$137,184,200	\$119,289,900	\$22,831,400	\$142,121,300	3.60%
North Muskegon	\$140,377,900	\$4,592,600	\$144,970,500	\$148,805,610	\$4,241,600	\$153,047,210	5.57%
Norton Shores	\$738,805,200	\$54,665,600	\$793,470,800	\$821,486,100	\$51,511,000	\$872,997,100	10.02%
Roosevelt Park	\$104,709,100	\$9,559,300	\$114,268,400	\$111,773,400	\$9,190,400	\$120,963,800	5.86%
Whitehall	\$79,589,600	\$34,895,100	\$114,484,700	\$83,750,600	\$33,392,600	\$117,143,200	2.32%
<b>CITY TOTALS</b>	<b>\$1,868,311,850</b>	<b>\$266,073,100</b>	<b>\$2,134,384,950</b>	<b>\$1,998,085,322</b>	<b>\$256,462,900</b>	<b>\$2,254,548,222</b>	<b>5.63%</b>
<b>COUNTY TOTAL</b>	<b>\$3,912,057,046</b>	<b>\$372,213,387</b>	<b>\$4,284,270,433</b>	<b>\$4,226,229,077</b>	<b>\$367,789,945</b>	<b>\$4,594,019,022</b>	<b>7.23%</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>2002 TAXABLE VALUE</u>			<u>2003 TAXABLE VALUE</u>			<u>% CHANGE</u>
	<u>REAL</u>	<u>PERSONAL</u>	<u>TOTAL</u>	<u>REAL</u>	<u>PERSONAL</u>	<u>TOTAL</u>	
Blue Lake	\$47,786,137	\$1,358,200	\$49,144,337	\$50,912,906	\$1,342,500	\$52,255,406	6.33%
Casnovia	\$46,624,212	\$2,248,406	\$48,872,618	\$49,399,282	\$2,236,400	\$51,635,682	5.65%
Cedar Creek	\$48,639,108	\$1,878,581	\$50,517,689	\$51,561,455	\$1,680,400	\$53,241,855	5.39%
Dalton	\$141,913,727	\$7,798,300	\$149,712,027	\$153,346,526	\$8,409,100	\$161,755,626	8.04%
Egelston	\$112,379,488	\$14,036,300	\$126,415,788	\$120,281,344	\$15,287,200	\$135,568,544	7.24%
Fruitland	\$166,288,361	\$6,119,800	\$172,408,161	\$176,788,351	\$7,539,531	\$184,327,882	6.91%
Fruitport	\$286,862,646	\$23,775,736	\$310,638,382	\$305,701,489	\$24,613,164	\$330,314,653	6.33%
Holton	\$35,057,738	\$1,965,400	\$37,023,138	\$37,295,038	\$2,546,500	\$39,841,538	7.61%
Laketon	\$157,017,308	\$3,383,100	\$160,400,408	\$165,415,485	\$3,251,000	\$168,666,485	5.15%
Montague	\$33,407,295	\$4,318,600	\$37,725,895	\$34,980,283	\$4,163,700	\$39,143,983	3.76%
Moorland	\$26,184,360	\$1,896,800	\$28,081,160	\$27,859,161	\$2,561,400	\$30,420,561	8.33%
Muskegon	\$251,805,328	\$24,470,248	\$276,275,576	\$264,371,647	\$24,166,480	\$288,538,127	4.44%
Ravenna	\$53,639,612	\$5,055,400	\$58,695,012	\$55,576,371	\$5,961,000	\$61,537,371	4.84%
Sullivan	\$43,271,861	\$1,583,801	\$44,855,662	\$45,483,534	\$1,517,529	\$47,001,063	4.78%
Whitehall	\$40,714,609	\$4,738,100	\$45,452,709	\$43,123,764	\$5,027,700	\$48,151,464	5.94%
White River	\$54,937,179	\$1,180,313	\$56,117,492	\$59,151,191	\$856,600	\$60,007,791	6.93%
<b>TOWNSHIP TOTALS</b>	<b>\$1,546,528,969</b>	<b>\$105,807,085</b>	<b>\$1,652,336,054</b>	<b>\$1,641,247,827</b>	<b>\$111,160,204</b>	<b>\$1,752,408,031</b>	<b>6.06%</b>
<b>CITIES</b>							
Montague	\$54,695,295	\$12,456,900	\$67,152,195	\$56,050,457	\$10,455,200	\$66,505,657	-0.96%
Muskegon	\$510,339,777	\$125,589,450	\$635,929,227	\$522,142,650	\$124,833,198	\$646,975,848	1.74%
Muskegon Heights	\$92,952,207	\$24,306,400	\$117,258,607	\$97,360,624	\$22,828,530	\$120,189,154	2.50%
North Muskegon	\$111,910,168	\$4,592,600	\$116,502,768	\$116,426,438	\$4,241,600	\$120,668,038	3.58%
Norton Shores	\$610,406,909	\$54,636,881	\$665,043,790	\$651,673,609	\$51,482,960	\$703,156,569	5.73%
Roosevelt Park	\$89,331,595	\$9,559,300	\$98,890,895	\$92,920,261	\$9,190,400	\$102,110,661	3.26%
Whitehall	\$65,059,153	\$34,895,100	\$99,954,253	\$67,742,181	\$33,392,600	\$101,134,781	1.18%
<b>CITY TOTALS</b>	<b>\$1,534,695,104</b>	<b>\$266,036,631</b>	<b>\$1,800,731,735</b>	<b>\$1,604,316,220</b>	<b>\$256,424,488</b>	<b>\$1,860,740,708</b>	<b>3.33%</b>
<b>COUNTY TOTAL</b>	<b>\$3,081,224,073</b>	<b>\$371,843,716</b>	<b>\$3,453,067,789</b>	<b>\$3,245,564,047</b>	<b>\$367,584,692</b>	<b>\$3,613,148,739</b>	<b>4.64%</b>

## MUSKEGON COUNTY HISTORICAL EQUALIZED VALUE

<u>Year</u>	<u>Equalized Value Totals</u>	<u>Percent of Change</u>	
2003	\$4,594,019,022	7.23%	
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	<b>Base Year</b>	

<b>Increases over the Past</b>	<b>Total Increase</b>	<b>Average Yearly Increase</b>
<b>20 YEARS</b>	<b>257%</b>	<b>12.86%</b>
<b>10 YEARS</b>	<b>121%</b>	<b>12.12%</b>
<b>5 YEARS</b>	<b>60%</b>	<b>11.94%</b>

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

## MUSKEGON COUNTY HISTORICAL TAXABLE VALUE

<u>Year</u>	<u>Taxable Value Totals</u>	<u>Percent of Change</u>	
2003	\$3,613,148,739	4.64%	
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
<hr/>			
1994	\$2,143,790,778	3.22%	
1993	\$2,076,999,023	10.42%	
1992	\$1,880,980,289	2.16%	Assessments Frozen
<hr/>			
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	<b>Base Year</b>	

<b>Increases over the Past</b>	<b>Total Increase</b>	<b>Average Yearly Increase</b>
<b>20 YEARS</b>	<b>181%</b>	<b>9.05%</b>
<b>10 YEARS</b>	<b>74%</b>	<b>7.40%</b>
<b>5 YEARS</b>	<b>37%</b>	<b>7.38%</b>

\* 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**

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$58,878,145	15.96%	\$68,273,205	1,796	0.61%	1,807
Casnovia	\$64,390,369	7.66%	\$69,321,000	1,422	0.91%	1,435
Cedar Creek	\$68,052,833	7.22%	\$72,967,800	1,758	0.63%	1,769
Dalton	\$184,383,700	10.68%	\$204,081,500	6,092	7.09%	6,524
Egelston	\$163,125,600	8.16%	\$176,434,500	3,941	3.91%	4,095
Fruitland	\$232,023,000	11.40%	\$258,476,600	3,607	-1.25%	3,562
Fruitport	\$386,931,321	6.67%	\$412,725,445	6,181	1.00%	6,243
Holton	\$50,928,715	10.28%	\$56,162,300	1,663	-4.15%	1,594
Laketon	\$199,940,900	8.13%	\$216,196,700	3,610	0.25%	3,619
Montague	\$53,685,300	11.66%	\$59,944,650	1,232	-7.79%	1,136
Moorland	\$38,126,600	18.40%	\$45,142,200	924	1.30%	936
Muskegon	\$353,153,000	3.91%	\$366,951,700	7,828	0.10%	7,836
Ravenna	\$80,143,700	8.48%	\$86,943,600	1,626	-0.12%	1,624
Sullivan	\$63,599,100	6.88%	\$67,975,900	1,291	-2.63%	1,257
Whitehall	\$54,641,300	7.06%	\$58,500,100	964	-0.31%	961
White River	\$97,881,900	21.96%	\$119,373,600	1,295	2.86%	1,332
<b><u>CITIES</u></b>						
Montague	\$82,742,300	2.12%	\$84,496,800	1,650	-1.58%	1,624
Muskegon	\$747,264,050	2.21%	\$763,778,812	17,176	-1.40%	16,935
Muskegon Heights	\$137,184,200	3.60%	\$142,121,300	5,902	-0.59%	5,867
North Muskegon	\$144,970,500	5.57%	\$153,047,210	1,997	-3.46%	1,928
Norton Shores	\$793,470,800	10.02%	\$872,997,100	11,101	-1.70%	10,912
Roosevelt Park	\$114,268,400	5.86%	\$120,963,800	1,721	0.35%	1,727
Whitehall	\$114,484,700	2.32%	\$117,143,200	1,650	-0.91%	1,635
<b>COUNTY TOTALS</b>	<b>\$4,284,270,433</b>	<b>7.23%</b>	<b>\$4,594,019,022</b>	<b>86,427</b>	<b>-0.08%</b>	<b>86,358</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$20,347,800	4.75%	\$21,315,100	358	0.56%	360
Cedar Creek	\$3,995,900	11.89%	\$4,470,900	63	1.59%	64
Dalton	\$47,300	0.00%	\$47,300	5	0.00%	5
Egelston	\$1,603,200	9.01%	\$1,747,600	12	0.00%	12
Fruitland	\$7,086,900	14.53%	\$8,116,900	54	0.00%	54
Fruitport	\$4,278,200	9.58%	\$4,688,100	66	-1.52%	65
Holton	\$9,514,500	7.62%	\$10,239,300	177	-3.95%	170
Laketon	\$70,300	17.50%	\$82,600	1	0.00%	1
Montague	\$5,529,900	9.67%	\$6,064,500	129	-21.71%	101
Moorland	\$7,926,100	6.76%	\$8,462,300	145	-2.76%	141
Muskegon	\$680,400	0.00%	\$680,400	16	0.00%	16
Ravenna	\$22,260,000	9.34%	\$24,339,400	317	-0.95%	314
Sullivan	\$5,546,700	4.95%	\$5,821,000	89	-1.12%	88
Whitehall	\$0	0.00%	\$0	0	0.00%	0
White River	\$5,391,000	8.71%	\$5,860,700	136	3.68%	141
<b><u>CITIES</u></b>						
Montague	\$24,900	0.80%	\$25,100	5	0.00%	5
Muskegon	\$173,600	4.44%	\$181,300	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	\$9,264,000	24.88%	\$11,568,500	11	-63.64%	4
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$57,600	0.00%	\$57,600	3	0.00%	3
<b>COUNTY TOTALS</b>	<b>\$103,798,300</b>	<b>9.61%</b>	<b>\$113,768,600</b>	<b>1,608</b>	<b>-2.67%</b>	<b>1,565</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$622,800	17.32%	\$730,700	7	0.00%	7
Casnovia	\$1,865,100	21.61%	\$2,268,200	28	7.14%	30
Cedar Creek	\$3,341,300	4.99%	\$3,507,900	20	5.00%	21
Dalton	\$13,445,900	12.92%	\$15,182,500	137	5.84%	145
Egelston	\$16,351,200	6.95%	\$17,487,000	138	1.45%	140
Fruitland	\$8,968,100	15.59%	\$10,366,500	40	-5.00%	38
Fruitport	\$98,410,421	7.06%	\$105,356,600	343	3.21%	354
Holton	\$2,318,800	22.08%	\$2,830,700	48	2.08%	49
Laketon	\$4,159,000	8.21%	\$4,500,400	40	0.00%	40
Montague	\$2,806,200	7.78%	\$3,024,400	51	-23.53%	39
Moorland	\$2,095,700	16.43%	\$2,440,100	10	10.00%	11
Muskegon	\$78,447,300	1.66%	\$79,750,400	374	2.94%	385
Ravenna	\$3,970,200	4.85%	\$4,162,800	72	0.00%	72
Sullivan	\$961,600	8.28%	\$1,041,200	41	-43.90%	23
Whitehall	\$15,045,100	6.19%	\$15,976,500	74	-9.46%	67
White River	\$3,184,100	25.88%	\$4,008,300	19	5.26%	20
<b><u>CITIES</u></b>						
Montague	\$8,021,900	7.19%	\$8,598,500	86	0.00%	86
Muskegon	\$152,324,900	-5.26%	\$144,310,700	1,193	-2.93%	1,158
Muskegon Heights	\$24,794,900	8.85%	\$26,989,800	402	1.49%	408
North Muskegon	\$16,421,300	12.10%	\$18,408,410	99	-3.03%	96
Norton Shores	\$127,142,400	13.25%	\$143,985,600	495	-1.01%	490
Roosevelt Park	\$35,453,300	7.67%	\$38,174,000	91	-3.30%	88
Whitehall	\$19,666,800	3.88%	\$20,429,000	144	0.00%	144
<b>COUNTY TOTALS</b>	<b>\$639,818,321</b>	<b>5.27%</b>	<b>\$673,530,210</b>	<b>3,952</b>	<b>-1.04%</b>	<b>3,911</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$875,100	3.03%	\$901,600	16	0.00%	16
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$1,382,600	15.53%	\$1,597,300	32	-6.25%	30
Egelston	\$8,920,500	6.59%	\$9,508,800	79	2.53%	81
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$2,984,400	11.05%	\$3,314,100	23	4.35%	24
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$716,300	66.89%	\$1,195,400	13	-23.08%	10
Moorland	\$551,000	37.30%	\$756,500	16	0.00%	16
Muskegon	\$10,853,600	7.28%	\$11,643,200	100	-5.00%	95
Ravenna	\$1,334,800	4.43%	\$1,393,900	15	0.00%	15
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$301,500	20.60%	\$363,600	2	0.00%	2
White River	\$2,038,300	12.92%	\$2,301,700	7	0.00%	7
<b><u>CITIES</u></b>						
Montague	\$7,198,400	4.09%	\$7,492,600	24	0.00%	24
Muskegon	\$110,440,500	0.14%	\$110,600,499	234	-4.27%	224
Muskegon Heights	\$11,978,500	3.25%	\$12,367,800	131	1.53%	133
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$37,686,500	19.29%	\$44,957,400	159	4.40%	166
Roosevelt Park	\$2,262,000	8.79%	\$2,460,900	10	0.00%	10
Whitehall	\$12,209,000	1.95%	\$12,447,600	30	0.00%	30
<b>COUNTY TOTALS</b>	<b>\$211,733,000</b>	<b>5.46%</b>	<b>\$223,302,899</b>	<b>891</b>	<b>-0.90%</b>	<b>883</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$56,897,145	16.35%	\$66,200,005	1,638	0.24%	1,642
Casnovia	\$39,053,963	9.08%	\$42,599,700	917	1.64%	932
Cedar Creek	\$58,837,052	7.60%	\$63,308,600	1,588	0.38%	1,594
Dalton	\$161,709,600	10.60%	\$178,845,300	5,100	2.20%	5,212
Egelston	\$122,214,400	8.34%	\$132,403,900	3,345	6.64%	3,567
Fruitland	\$209,848,200	10.77%	\$232,453,600	3,314	-0.69%	3,291
Fruitport	\$257,429,600	6.71%	\$274,702,100	5,048	0.44%	5,070
Holton	\$37,130,015	9.20%	\$40,545,800	1,229	-1.30%	1,213
Laketon	\$192,328,500	8.34%	\$208,362,700	3,455	0.64%	3,477
Montague	\$40,314,300	12.85%	\$45,496,650	937	-6.40%	877
Moorland	\$25,657,000	20.52%	\$30,921,900	675	1.48%	685
Muskegon	\$238,598,800	5.03%	\$250,608,600	6,234	2.41%	6,384
Ravenna	\$47,523,300	7.50%	\$51,086,500	1,068	0.84%	1,077
Sullivan	\$55,493,800	7.37%	\$59,583,400	1,080	-1.39%	1,065
Whitehall	\$34,556,600	7.45%	\$37,132,300	756	-0.66%	751
White River	\$85,923,800	23.77%	\$106,346,300	1,078	2.78%	1,108
<b><u>CITIES</u></b>						
Montague	\$55,040,200	5.24%	\$57,925,400	1,332	-1.43%	1,313
Muskegon	\$358,727,850	7.00%	\$383,845,613	12,899	-0.53%	12,831
Muskegon Heights	\$76,104,400	5.03%	\$79,932,300	4,444	-0.32%	4,430
North Muskegon	\$123,956,600	5.20%	\$130,397,200	1,635	-2.94%	1,587
Norton Shores	\$564,712,300	9.96%	\$620,974,600	8,903	1.11%	9,002
Roosevelt Park	\$66,993,800	6.19%	\$71,138,500	1,278	2.27%	1,307
Whitehall	\$47,656,200	6.63%	\$50,816,400	1,134	-0.35%	1,130
<b>COUNTY TOTALS</b>	<b>\$2,956,707,425</b>	<b>8.76%</b>	<b>\$3,215,627,368</b>	<b>69,087</b>	<b>0.66%</b>	<b>69,545</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$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
<b><u>CITIES</u></b>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
<b>COUNTY TOTALS</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$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
<b><u>CITIES</u></b>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
<b>COUNTY TOTALS</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$0	0.00%	\$0	0	0.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$0	0.00%	\$0	0	0.00%	0
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$0	0.00%	\$0	0	0.00%	0
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$0	0.00%	\$0	0	0.00%	0
Moorland	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$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
<b><u>CITIES</u></b>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
<b>COUNTY TOTALS</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$137,100	-32.24%	\$92,900	40	10.00%	44
Casnovia	\$501,106	1.81%	\$510,200	50	8.00%	54
Cedar Creek	\$759,781	-32.56%	\$512,400	22	13.64%	25
Dalton	\$3,653,900	4.25%	\$3,809,300	155	-5.16%	147
Egelston	\$2,152,900	1.39%	\$2,182,900	167	-5.39%	158
Fruitland	\$3,427,300	40.36%	\$4,810,400	58	3.45%	60
Fruitport	\$16,904,000	10.53%	\$18,683,945	571	5.43%	602
Holton	\$885,200	-5.26%	\$838,600	96	-12.50%	84
Laketon	\$1,145,800	-12.79%	\$999,300	55	-18.18%	45
Montague	\$1,276,800	-8.36%	\$1,170,000	52	42.31%	74
Moorland	\$233,900	313.13%	\$966,300	35	8.57%	38
Muskegon	\$11,334,500	-11.65%	\$10,013,900	725	6.34%	771
Ravenna	\$1,799,400	10.28%	\$1,984,300	83	-9.64%	75
Sullivan	\$413,000	-11.82%	\$364,200	30	-3.33%	29
Whitehall	\$2,437,800	10.65%	\$2,697,500	93	4.30%	97
White River	\$371,900	12.50%	\$418,400	17	5.88%	18
<b><u>CITIES</u></b>						
Montague	\$1,176,700	0.59%	\$1,183,600	108	-8.33%	99
Muskegon	\$36,648,900	-3.20%	\$35,477,300	1,563	-10.81%	1,394
Muskegon Heights	\$7,159,300	-12.71%	\$6,249,600	387	-4.13%	371
North Muskegon	\$3,078,000	-10.54%	\$2,753,700	215	-5.12%	204
Norton Shores	\$23,214,200	-8.59%	\$21,219,400	1,052	-11.69%	929
Roosevelt Park	\$4,503,100	-9.21%	\$4,088,400	295	-3.05%	286
Whitehall	\$2,784,100	-5.98%	\$2,617,600	214	-5.61%	202
<b>COUNTY TOTALS</b>	<b>\$125,998,687</b>	<b>-1.87%</b>	<b>\$123,644,145</b>	<b>6,083</b>	<b>-4.55%</b>	<b>5,806</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$0	0.00%	\$0	0	0.00%	0
Casnovia	\$195,800	-9.86%	\$176,500	6	-16.67%	5
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$585,900	-11.50%	\$518,500	9	-11.11%	8
Egelston	\$7,656,400	16.90%	\$8,950,300	18	5.56%	19
Fruitland	\$0	0.00%	\$0	0	0.00%	0
Fruitport	\$1,022,400	-11.96%	\$900,100	13	-15.38%	11
Holton	\$0	0.00%	\$0	0	0.00%	0
Laketon	\$0	0.00%	\$0	0	0.00%	0
Montague	\$1,243,300	-28.75%	\$885,900	3	0.00%	3
Moorland	\$267,600	-10.28%	\$240,100	2	0.00%	2
Muskegon	\$6,869,500	20.62%	\$8,286,100	24	20.83%	29
Ravenna	\$1,632,300	41.50%	\$2,309,700	3	0.00%	3
Sullivan	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$995,100	2.81%	\$1,023,100	2	0.00%	2
White River	\$1,100	0.00%	\$1,100	1	0.00%	1
<b><u>CITIES</u></b>						
Montague	\$10,418,800	-19.26%	\$8,412,000	13	-7.69%	12
Muskegon	\$71,204,700	0.62%	\$71,649,500	106	-11.32%	94
Muskegon Heights	\$12,321,800	-5.50%	\$11,643,500	40	7.50%	43
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$22,503,400	-5.23%	\$21,327,300	127	-17.32%	105
Roosevelt Park	\$4,379,300	1.10%	\$4,427,400	6	0.00%	6
Whitehall	\$30,239,900	-4.40%	\$28,910,300	20	-5.00%	19
<b>COUNTY TOTALS</b>	<b>\$171,537,300</b>	<b>-1.09%</b>	<b>\$169,661,400</b>	<b>393</b>	<b>-7.89%</b>	<b>362</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$7,200	-100.00%	\$0	1	-100.00%	0
Casnovia	\$0	0.00%	\$0	2	-100.00%	0
Cedar Creek	\$0	0.00%	\$0	0	0.00%	0
Dalton	\$0	0.00%	\$0	0	0.00%	0
Egelston	\$177,800	-100.00%	\$0	63	-100.00%	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	\$373,500	-100.00%	\$0	112	-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	\$564,600	-100.00%	\$0	18	0.00%	18
<b><u>CITIES</u></b>						
Montague	\$0	0.00%	\$0	0	0.00%	0
Muskegon	\$0	0.00%	\$0	0	0.00%	0
Muskegon Heights	\$0	0.00%	\$0	0	0.00%	0
North Muskegon	\$0	0.00%	\$0	0	0.00%	0
Norton Shores	\$0	0.00%	\$0	0	0.00%	0
Roosevelt Park	\$0	0.00%	\$0	0	0.00%	0
Whitehall	\$0	0.00%	\$0	0	0.00%	0
<b>COUNTY TOTALS</b>	<b>\$1,123,100</b>	<b>-100.00%</b>	<b>\$0</b>	<b>196</b>	<b>-90.82%</b>	<b>18</b>

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

<b>TOWNSHIPS</b>	<b>2002 CEV</b>	<b>PERCENT CHANGE</b>	<b>2003 CEV</b>	<b>2002 PARCEL COUNT</b>	<b>PERCENT CHANGE</b>	<b>2003 PARCEL COUNT</b>
Blue Lake	\$1,213,900	2.94%	\$1,249,600	4	0.00%	4
Casnovia	\$1,551,500	-0.12%	\$1,549,700	12	0.00%	12
Cedar Creek	\$1,118,800	4.40%	\$1,168,000	6	0.00%	6
Dalton	\$3,558,500	14.69%	\$4,081,300	9	0.00%	9
Egelston	\$4,049,200	2.59%	\$4,154,000	5	0.00%	5
Fruitland	\$2,692,500	1.36%	\$2,729,200	6	0.00%	6
Fruitport	\$5,902,300	-13.92%	\$5,080,500	14	0.00%	14
Holton	\$1,080,200	58.11%	\$1,707,900	4	50.00%	6
Laketon	\$2,237,300	0.64%	\$2,251,700	2	0.00%	2
Montague	\$1,798,500	17.20%	\$2,107,800	3	33.33%	4
Moorland	\$1,395,300	-2.89%	\$1,355,000	6	0.00%	6
Muskegon	\$5,995,400	-0.44%	\$5,969,100	10	0.00%	10
Ravenna	\$1,623,700	2.67%	\$1,667,000	8	0.00%	8
Sullivan	\$1,184,000	-1.51%	\$1,166,100	12	0.00%	12
Whitehall	\$1,305,200	0.15%	\$1,307,100	3	0.00%	3
White River	\$407,100	7.37%	\$437,100	3	0.00%	3
<b><u>CITIES</u></b>						
Montague	\$861,400	-0.21%	\$859,600	2	50.00%	3
Muskegon	\$17,743,600	-0.17%	\$17,713,900	10	0.00%	10
Muskegon Heights	\$4,825,300	2.34%	\$4,938,300	4	0.00%	4
North Muskegon	\$1,514,600	-1.76%	\$1,487,900	3	0.00%	3
Norton Shores	\$8,948,000	0.18%	\$8,964,300	7	0.00%	7
Roosevelt Park	\$676,900	-0.34%	\$674,600	2	0.00%	2
Whitehall	\$1,871,100	-0.34%	\$1,864,700	2	0.00%	2
<b>COUNTY TOTALS</b>	<b>\$73,554,300</b>	<b>1.26%</b>	<b>\$74,484,400</b>	<b>137</b>	<b>2.92%</b>	<b>141</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

**REAL AND PERSONAL TOTALS**

**AGRICULTURAL**

<b><u>TOWNSHIPS</u></b>	<b><u>2002 TAXABLE</u></b>	<b><u>PERCENT CHANGE</u></b>	<b><u>2003 TAXABLE</u></b>	<b><u>2002 TAXABLE</u></b>	<b><u>PERCENT CHANGE</u></b>	<b><u>2003 TAXABLE</u></b>
Blue Lake	\$49,144,337	6.33%	\$52,255,406	\$0	0.00%	\$0
Casnovia	\$48,872,618	5.65%	\$51,635,682	\$14,398,284	2.61%	\$14,773,525
Cedar Creek	\$50,517,689	5.39%	\$53,241,855	\$2,225,761	3.00%	\$2,292,624
Dalton	\$149,712,027	8.04%	\$161,755,626	\$40,254	1.49%	\$40,855
Egelston	\$126,415,788	7.24%	\$135,568,544	\$638,265	1.50%	\$647,832
Fruitland	\$172,408,161	6.91%	\$184,327,882	\$3,561,505	2.24%	\$3,641,375
Fruitport	\$310,638,382	6.33%	\$330,314,653	\$2,501,218	4.00%	\$2,601,255
Holton	\$37,023,138	7.61%	\$39,841,538	\$5,828,811	4.81%	\$6,109,237
Laketon	\$160,400,408	5.15%	\$168,666,485	\$20,342	1.50%	\$20,647
Montague	\$37,725,895	3.76%	\$39,143,983	\$3,461,578	2.45%	\$3,546,250
Moorland	\$28,081,160	8.33%	\$30,420,561	\$4,990,905	1.10%	\$5,045,614
Muskegon	\$276,275,576	4.44%	\$288,538,127	\$250,260	1.38%	\$253,706
Ravenna	\$58,695,012	4.84%	\$61,537,371	\$12,953,099	2.33%	\$13,254,610
Sullivan	\$44,855,662	4.78%	\$47,001,063	\$2,750,944	3.45%	\$2,845,761
Whitehall	\$45,452,709	5.94%	\$48,151,464	\$0	0.00%	\$0
White River	\$56,117,492	6.93%	\$60,007,791	\$3,108,448	11.13%	\$3,454,502
<b><u>CITIES</u></b>						
Montague	\$67,152,195	-0.96%	\$66,505,657	\$20,512	0.20%	\$20,552
Muskegon	\$635,929,227	1.74%	\$646,975,848	\$163,166	0.42%	\$163,844
Muskegon Heights	\$117,258,607	2.50%	\$120,189,154	\$0	0.00%	\$0
North Muskegon	\$116,502,768	3.58%	\$120,668,038	\$0	0.00%	\$0
Norton Shores	\$665,043,790	5.73%	\$703,156,569	\$3,519,831	-7.11%	\$3,269,609
Roosevelt Park	\$98,890,895	3.26%	\$102,110,661	\$0	0.00%	\$0
Whitehall	\$99,954,253	1.18%	\$101,134,781	\$18,011	1.49%	\$18,279
<b><u>COUNTY TOTALS</u></b>	<b><u>\$3,453,067,789</u></b>	<b><u>4.64%</u></b>	<b><u>\$3,613,148,739</u></b>	<b><u>\$60,451,194</u></b>	<b><u>2.56%</u></b>	<b><u>\$62,000,077</u></b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>COMMERCIAL</u>			<u>INDUSTRIAL</u>		
	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 TAXABLE</u>	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 TAXABLE</u>
Blue Lake	\$520,978	7.31%	\$559,047	\$0	0.00%	\$0
Casnovia	\$1,670,873	19.86%	\$2,002,683	\$645,442	2.50%	\$661,601
Cedar Creek	\$2,166,399	3.87%	\$2,250,200	\$0	0.00%	\$0
Dalton	\$10,150,751	10.94%	\$11,261,630	\$1,038,613	-3.11%	\$1,006,310
Egelston	\$12,078,753	5.63%	\$12,759,260	\$7,045,868	9.99%	\$7,749,491
Fruitland	\$7,304,738	5.18%	\$7,682,950	\$0	0.00%	\$0
Fruitport	\$73,943,241	8.43%	\$80,176,204	\$2,592,267	11.70%	\$2,895,553
Holton	\$1,823,106	10.66%	\$2,017,472	\$0	0.00%	\$0
Laketon	\$3,586,807	1.94%	\$3,656,408	\$0	0.00%	\$0
Montague	\$2,107,049	-1.40%	\$2,077,579	\$372,963	89.06%	\$705,123
Moorland	\$1,725,193	5.95%	\$1,827,811	\$456,610	1.50%	\$463,451
Muskegon	\$54,188,177	2.65%	\$55,624,578	\$8,302,704	13.52%	\$9,425,493
Ravenna	\$3,326,902	1.22%	\$3,367,625	\$1,068,054	3.76%	\$1,108,264
Sullivan	\$560,947	3.89%	\$582,750	\$0	0.00%	\$0
Whitehall	\$12,010,222	8.26%	\$13,001,926	\$293,816	21.95%	\$358,322
White River	\$1,789,995	28.92%	\$2,307,612	\$1,091,235	1.50%	\$1,107,601
 <u>CITIES</u>						
Montague	\$5,968,927	5.80%	\$6,315,193	\$6,132,345	2.73%	\$6,299,834
Muskegon	\$129,199,142	-3.50%	\$124,679,713	\$103,473,256	-1.44%	\$101,987,394
Muskegon Heights	\$23,038,491	9.07%	\$25,127,276	\$11,600,138	3.07%	\$11,955,978
North Muskegon	\$14,195,316	4.44%	\$14,826,110	\$0	0.00%	\$0
Norton Shores	\$107,704,877	7.93%	\$116,249,338	\$30,169,437	20.90%	\$36,474,997
Roosevelt Park	\$31,831,748	2.56%	\$32,648,124	\$2,082,328	1.50%	\$2,113,558
Whitehall	\$14,327,193	4.31%	\$14,944,468	\$10,835,556	1.50%	\$10,998,235
<b>COUNTY TOTALS</b>	<b>\$515,219,825</b>	<b>4.02%</b>	<b>\$535,945,957</b>	<b>\$187,200,632</b>	<b>4.33%</b>	<b>\$195,311,205</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>RESIDENTIAL</u>			<u>TIMBER-CUTOVER</u>		
	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 TAXABLE</u>	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 TAXABLE</u>
Blue Lake	\$47,265,159	6.53%	\$50,353,859	\$0	0.00%	\$0
Casnovia	\$29,909,613	6.86%	\$31,961,473	\$0	0.00%	\$0
Cedar Creek	\$44,246,948	6.26%	\$47,018,631	\$0	0.00%	\$0
Dalton	\$130,684,109	7.92%	\$141,037,731	\$0	0.00%	\$0
Egelston	\$92,616,602	7.03%	\$99,124,761	\$0	0.00%	\$0
Fruitland	\$155,422,118	6.46%	\$165,464,026	\$0	0.00%	\$0
Fruitport	\$207,825,920	5.87%	\$220,028,477	\$0	0.00%	\$0
Holton	\$27,405,821	6.43%	\$29,168,329	\$0	0.00%	\$0
Laketon	\$153,410,159	5.43%	\$161,738,430	\$0	0.00%	\$0
Montague	\$27,465,705	4.32%	\$28,651,331	\$0	0.00%	\$0
Moorland	\$19,011,652	7.95%	\$20,522,285	\$0	0.00%	\$0
Muskegon	\$189,064,187	5.29%	\$199,067,870	\$0	0.00%	\$0
Ravenna	\$36,291,557	4.28%	\$37,845,872	\$0	0.00%	\$0
Sullivan	\$39,959,970	5.24%	\$42,055,023	\$0	0.00%	\$0
Whitehall	\$28,410,571	4.76%	\$29,763,516	\$0	0.00%	\$0
White River	\$48,947,501	6.81%	\$52,281,476	\$0	0.00%	\$0
 <u>CITIES</u>						
Montague	\$42,573,511	1.98%	\$43,414,878	\$0	0.00%	\$0
Muskegon	\$277,504,213	6.42%	\$295,311,699	\$0	0.00%	\$0
Muskegon Heights	\$58,313,578	3.37%	\$60,277,370	\$0	0.00%	\$0
North Muskegon	\$97,714,852	3.98%	\$101,600,328	\$0	0.00%	\$0
Norton Shores	\$469,012,764	5.69%	\$495,679,665	\$0	0.00%	\$0
Roosevelt Park	\$55,417,519	4.95%	\$58,158,579	\$0	0.00%	\$0
Whitehall	\$39,878,393	4.77%	\$41,781,199	\$0	0.00%	\$0
<b>COUNTY TOTALS</b>	<b>\$2,318,352,422</b>	<b>5.78%</b>	<b>\$2,452,306,808</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>DEVELOPMENTAL</u>			<u>AGRICULTURAL PERSONAL</u>		
	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 TAXABLE</u>	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 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	\$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
 <b><u>CITIES</u></b>						
Montague	\$0	0.00%	\$0	\$0	0.00%	\$0
Muskegon	\$0	0.00%	\$0	\$0	0.00%	\$0
Muskegon Heights	\$0	0.00%	\$0	\$0	0.00%	\$0
North Muskegon	\$0	0.00%	\$0	\$0	0.00%	\$0
Norton Shores	\$0	0.00%	\$0	\$0	0.00%	\$0
Roosevelt Park	\$0	0.00%	\$0	\$0	0.00%	\$0
Whitehall	\$0	0.00%	\$0	\$0	0.00%	\$0
<b>COUNTY TOTALS</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

**COMMERCIAL PERSONAL**

**INDUSTRIAL PERSONAL**

<b><u>TOWNSHIPS</u></b>	<b><u>2002 TAXABLE</u></b>	<b><u>PERCENT CHANGE</u></b>	<b><u>2003 TAXABLE</u></b>	<b><u>2002 TAXABLE</u></b>	<b><u>PERCENT CHANGE</u></b>	<b><u>2003 TAXABLE</u></b>
Blue Lake	\$137,100	-32.24%	\$92,900	\$0	0.00%	\$0
Casnovia	\$501,106	1.81%	\$510,200	\$195,800	-9.86%	\$176,500
Cedar Creek	\$759,781	-32.56%	\$512,400	\$0	0.00%	\$0
Dalton	\$3,653,900	4.25%	\$3,809,300	\$585,900	-11.50%	\$518,500
Egelston	\$2,152,900	1.39%	\$2,182,900	\$7,656,400	16.90%	\$8,950,300
Fruitland	\$3,427,300	40.35%	\$4,810,331	\$0	0.00%	\$0
Fruitport	\$16,904,000	10.53%	\$18,683,945	\$1,022,400	-11.96%	\$900,100
Holton	\$885,200	-5.26%	\$838,600	\$0	0.00%	\$0
Laketon	\$1,145,800	-12.79%	\$999,300	\$0	0.00%	\$0
Montague	\$1,276,800	-8.36%	\$1,170,000	\$1,243,300	-28.75%	\$885,900
Moorland	\$233,900	313.13%	\$966,300	\$267,600	-10.28%	\$240,100
Muskegon	\$11,331,838	-11.63%	\$10,013,900	\$6,869,500	19.95%	\$8,239,799
Ravenna	\$1,799,400	10.28%	\$1,984,300	\$1,632,300	41.50%	\$2,309,700
Sullivan	\$413,000	-11.82%	\$364,200	\$0	0.00%	\$0
Whitehall	\$2,437,800	10.65%	\$2,697,500	\$995,100	2.81%	\$1,023,100
White River	\$371,900	12.50%	\$418,400	\$1,100	0.00%	\$1,100
<b><u>CITIES</u></b>						
Montague	\$1,176,700	0.59%	\$1,183,600	\$10,418,800	-19.26%	\$8,412,000
Muskegon	\$36,648,900	-3.20%	\$35,477,300	\$71,204,700	0.62%	\$71,649,500
Muskegon Heights	\$7,159,300	-12.71%	\$6,249,430	\$12,321,800	-5.53%	\$11,640,800
North Muskegon	\$3,078,000	-10.54%	\$2,753,700	\$0	0.00%	\$0
Norton Shores	\$23,214,200	-8.59%	\$21,219,400	\$22,503,400	-5.23%	\$21,327,300
Roosevelt Park	\$4,503,100	-9.21%	\$4,088,400	\$4,379,300	1.10%	\$4,427,400
Whitehall	\$2,784,100	-5.98%	\$2,617,600	\$30,239,900	-4.40%	\$28,910,300
<b><u>COUNTY TOTALS</u></b>	<b><u>\$125,996,025</u></b>	<b><u>-1.87%</u></b>	<b><u>\$123,643,906</u></b>	<b><u>\$171,537,300</u></b>	<b><u>-1.12%</u></b>	<b><u>\$169,612,399</u></b>

**MUSKEGON COUNTY  
RECOMMENDED COUNTY TAXABLE VALUES**

<u>TOWNSHIPS</u>	<u>RESIDENTIAL PERSONAL</u>			<u>UTILITY PERSONAL</u>		
	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 TAXABLE</u>	<u>2002 TAXABLE</u>	<u>PERCENT CHANGE</u>	<u>2003 TAXABLE</u>
Blue Lake	\$7,200	-100.00%	\$0	\$1,213,900	2.94%	\$1,249,600
Casnovia	\$0	0.00%	\$0	\$1,551,500	-0.12%	\$1,549,700
Cedar Creek	\$0	0.00%	\$0	\$1,118,800	4.40%	\$1,168,000
Dalton	\$0	0.00%	\$0	\$3,558,500	14.69%	\$4,081,300
Egelston	\$177,800	-100.00%	\$0	\$4,049,200	2.59%	\$4,154,000
Fruitland	\$0	0.00%	\$0	\$2,692,500	1.36%	\$2,729,200
Fruitport	\$0	0.00%	\$0	\$5,849,336	-14.02%	\$5,029,119
Holton	\$0	0.00%	\$0	\$1,080,200	58.11%	\$1,707,900
Laketon	\$0	0.00%	\$0	\$2,237,300	0.64%	\$2,251,700
Montague	\$0	0.00%	\$0	\$1,798,500	17.20%	\$2,107,800
Moorland	\$0	0.00%	\$0	\$1,395,300	-2.89%	\$1,355,000
Muskegon	\$331,358	-100.00%	\$0	\$5,937,552	-0.42%	\$5,912,781
Ravenna	\$0	0.00%	\$0	\$1,623,700	2.67%	\$1,667,000
Sullivan	\$0	0.00%	\$0	\$1,170,801	-1.49%	\$1,153,329
Whitehall	\$0	0.00%	\$0	\$1,305,200	0.15%	\$1,307,100
White River	\$400,213	-100.00%	\$0	\$407,100	7.37%	\$437,100
 <b><u>CITIES</u></b>						
Montague	\$0	0.00%	\$0	\$861,400	-0.21%	\$859,600
Muskegon	\$0	0.00%	\$0	\$17,735,850	-0.17%	\$17,706,398
Muskegon Heights	\$0	0.00%	\$0	\$4,825,300	2.34%	\$4,938,300
North Muskegon	\$0	0.00%	\$0	\$1,514,600	-1.76%	\$1,487,900
Norton Shores	\$0	0.00%	\$0	\$8,919,281	0.19%	\$8,936,260
Roosevelt Park	\$0	0.00%	\$0	\$676,900	-0.34%	\$674,600
Whitehall	\$0	0.00%	\$0	\$1,871,100	-0.34%	\$1,864,700
<b>COUNTY TOTALS</b>	<b>\$916,571</b>	<b>-100.00%</b>	<b>\$0</b>	<b>\$73,393,820</b>	<b>1.27%</b>	<b>\$74,328,387</b>

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

	NUMBER OF PARCELS	ASSESSED VALUE	ASSESSED RATIO	TRUE CASH VALUE	COUNTY EQUALIZED VALUE	EQUALIZATION FACTOR	TAXABLE VALUE	TAXABLE RATIO	% OF TOTAL CEV
<b>REAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	7	\$730,700	49.62	\$1,472,689	\$730,700	1.00000	\$559,047	37.96	0.02%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,642	\$66,200,005	49.79	\$132,948,423	\$66,200,005	1.00000	\$50,353,859	37.87	1.44%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,649</b>	<b>\$66,930,705</b>	<b>49.79</b>	<b>\$134,421,112</b>	<b>\$66,930,705</b>		<b>\$50,912,906</b>	<b>37.88</b>	<b>1.46%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	44	\$92,900	50.00	\$185,800	\$92,900	1.00000	\$92,900	50.00	0.00%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	43.98	\$0	\$0	NA	\$0	NA	NA
UTILITY	4	\$1,249,600	50.00	\$2,499,200	\$1,249,600	1.00000	\$1,249,600	50.00	0.03%
<b>TOTAL PERSONAL</b>	<b>48</b>	<b>\$1,342,500</b>	<b>50.00</b>	<b>\$2,685,000</b>	<b>\$1,342,500</b>	<b>1.00000</b>	<b>\$1,342,500</b>	<b>50.00</b>	<b>0.03%</b>
<b>EXEMPT PROPERTY</b>	110								
<b>GRAND TOTAL</b>	<b>1,807</b>	<b>\$68,273,205</b>	<b>49.80</b>	<b>\$137,106,112</b>	<b>\$68,273,205</b>		<b>\$52,255,406</b>	<b>38.11</b>	<b>1.49%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	360	\$21,315,100	49.80	\$42,800,642	\$21,315,100	1.00000	\$14,773,525	34.52	0.46%
COMMERCIAL	30	\$2,268,200	49.68	\$4,566,006	\$2,268,200	1.00000	\$2,002,683	43.86	0.05%
INDUSTRIAL	16	\$901,600	49.27	\$1,830,000	\$901,600	1.00000	\$661,601	36.15	0.02%
RESIDENTIAL	932	\$42,599,700	49.72	\$85,684,740	\$42,599,700	1.00000	\$31,961,473	37.30	0.93%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,338</b>	<b>\$67,084,600</b>	<b>49.74</b>	<b>\$134,881,388</b>	<b>\$67,084,600</b>		<b>\$49,399,282</b>	<b>36.62</b>	<b>1.46%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	54	\$510,200	50.00	\$1,020,400	\$510,200	1.00000	\$510,200	50.00	0.01%
INDUSTRIAL	5	\$176,500	50.00	\$353,000	\$176,500	1.00000	\$176,500	50.00	0.00%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	12	\$1,549,700	50.00	\$3,099,400	\$1,549,700	1.00000	\$1,549,700	50.00	0.03%
<b>TOTAL PERSONAL</b>	<b>71</b>	<b>\$2,236,400</b>	<b>50.00</b>	<b>\$4,472,800</b>	<b>\$2,236,400</b>	<b>1.00000</b>	<b>\$2,236,400</b>	<b>50.00</b>	<b>0.05%</b>
<b>EXEMPT PROPERTY</b>	<b>26</b>								
<b>GRAND TOTAL</b>	<b>1,435</b>	<b>\$69,321,000</b>	<b>49.74</b>	<b>\$139,354,188</b>	<b>\$69,321,000</b>		<b>\$51,635,682</b>	<b>37.05</b>	<b>1.51%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	7	\$243,800	49.80	\$489,558	\$243,800	1.00000	\$150,339	30.71	0.01%
COMMERCIAL	8	\$319,500	49.68	\$643,116	\$319,500	1.00000	\$292,498	45.48	0.01%
INDUSTRIAL	4	\$280,500	49.27	\$569,312	\$280,500	1.00000	\$149,319	26.23	0.01%
RESIDENTIAL	56	\$2,416,700	49.72	\$4,860,619	\$2,416,700	1.00000	\$1,796,920	36.97	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
<b>TOTAL REAL</b>	<b>75</b>	<b>\$3,260,500</b>	<b>49.74</b>	<b>\$6,562,606</b>	<b>\$3,260,500</b>		<b>\$2,389,076</b>	<b>36.40</b>	<b>0.07%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	6	\$58,800	50.00	\$117,600	\$58,800	1.00000	\$58,800	50.00	0.00%
INDUSTRIAL	3	\$78,100	50.00	\$156,200	\$78,100	1.00000	\$78,100	50.00	0.00%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$34,100	50.00	\$68,200	\$34,100	1.00000	\$34,100	50.00	0.00%
<b>TOTAL PERSONAL</b>	<b>11</b>	<b>\$171,000</b>	<b>50.00</b>	<b>\$342,000</b>	<b>\$171,000</b>	<b>1.00000</b>	<b>\$171,000</b>	<b>50.00</b>	<b>0.00%</b>
<b>EXEMPT PROPERTY</b>									
	1								
<b>GRAND TOTAL</b>	<b>87</b>	<b>\$3,431,500</b>	<b>49.70</b>	<b>\$6,904,606</b>	<b>\$3,431,500</b>		<b>\$2,560,076</b>	<b>37.08</b>	<b>0.07%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	64	\$4,470,900	49.87	\$8,964,545	\$4,470,900	1.00000	\$2,292,624	25.57	0.10%
COMMERCIAL	21	\$3,507,900	49.87	\$7,033,957	\$3,507,900	1.00000	\$2,250,200	31.99	0.08%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,594	\$63,308,600	49.72	\$127,340,887	\$63,308,600	1.00000	\$47,018,631	36.92	1.38%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,679</b>	<b>\$71,287,400</b>	<b>49.73</b>	<b>\$143,339,389</b>	<b>\$71,287,400</b>		<b>\$51,561,455</b>	<b>35.97</b>	<b>1.55%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	25	\$512,400	50.00	\$1,024,800	\$512,400	1.00000	\$512,400	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	6	\$1,168,000	50.00	\$2,336,000	\$1,168,000	1.00000	\$1,168,000	50.00	0.03%
<b>TOTAL PERSONAL</b>	<b>31</b>	<b>\$1,680,400</b>	<b>50.00</b>	<b>\$3,360,800</b>	<b>\$1,680,400</b>	<b>1.00000</b>	<b>\$1,680,400</b>	<b>50.00</b>	<b>0.04%</b>
<b>EXEMPT PROPERTY</b>	<b>59</b>								
<b>GRAND TOTAL</b>	<b>1,769</b>	<b>\$72,967,800</b>	<b>49.74</b>	<b>\$146,700,189</b>	<b>\$72,967,800</b>		<b>\$53,241,855</b>	<b>36.29</b>	<b>1.59%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	5	\$47,300	50.00	\$94,600	\$47,300	1.00000	\$40,855	43.19	0.00%
COMMERCIAL	145	\$15,182,500	49.88	\$30,435,469	\$15,182,500	1.00000	\$11,261,630	37.00	0.33%
INDUSTRIAL	30	\$1,597,300	49.89	\$3,201,517	\$1,597,300	1.00000	\$1,006,310	31.43	0.03%
RESIDENTIAL	5,212	\$178,845,300	49.37	\$362,224,235	\$178,845,300	1.00000	\$141,037,731	38.94	3.89%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>5,392</b>	<b>\$195,672,400</b>	<b>49.42</b>	<b>\$395,955,821</b>	<b>\$195,672,400</b>		<b>\$153,346,526</b>	<b>38.73</b>	<b>4.26%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	147	\$3,809,300	50.00	\$7,618,600	\$3,809,300	1.00000	\$3,809,300	50.00	0.08%
INDUSTRIAL	8	\$518,500	50.00	\$1,037,000	\$518,500	1.00000	\$518,500	50.00	0.01%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	9	\$4,081,300	50.00	\$8,162,600	\$4,081,300	1.00000	\$4,081,300	50.00	0.09%
<b>TOTAL PERSONAL</b>	<b>164</b>	<b>\$8,409,100</b>	<b>50.00</b>	<b>\$16,818,200</b>	<b>\$8,409,100</b>	<b>1.00000</b>	<b>\$8,409,100</b>	<b>50.00</b>	<b>0.18%</b>
<b>EXEMPT PROPERTY</b>	968								
<b>GRAND TOTAL</b>	<b>6,524</b>	<b>\$204,081,500</b>	<b>49.44</b>	<b>\$412,774,021</b>	<b>\$204,081,500</b>		<b>\$161,755,626</b>	<b>39.19</b>	<b>4.44%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	4	\$263,900	49.88	\$529,070	\$263,900	1.00000	\$174,309	32.95	0.01%
INDUSTRIAL	2	\$300	49.89	\$601	\$300	1.00000	\$300	49.89	0.00%
RESIDENTIAL	1,000	\$17,478,900	49.37	\$35,403,889	\$17,478,900	1.00000	\$13,932,067	39.35	0.38%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,006</b>	<b>\$17,743,100</b>	<b>49.42</b>	<b>\$35,933,560</b>	<b>\$17,743,100</b>		<b>\$14,106,676</b>	<b>39.26</b>	<b>0.39%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	4	\$157,400	50.00	\$314,800	\$157,400	1.00000	\$157,400	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	\$381,600	50.00	\$763,200	\$381,600	1.00000	\$381,600	50.00	0.01%
<b>TOTAL PERSONAL</b>	<b>7</b>	<b>\$539,000</b>	<b>50.00</b>	<b>\$1,078,000</b>	<b>\$539,000</b>	<b>1.00000</b>	<b>\$539,000</b>	<b>50.00</b>	<b>0.01%</b>
<b>EXEMPT PROPERTY</b>	270								
<b>GRAND TOTAL</b>	<b>1,283</b>	<b>\$18,282,100</b>	<b>49.40</b>	<b>\$37,011,560</b>	<b>\$18,282,100</b>		<b>\$14,645,676</b>	<b>39.57</b>	<b>0.40%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	12	\$1,747,600	50.00	\$3,495,200	\$1,747,600	1.00000	\$647,832	18.53	0.04%
COMMERCIAL	140	\$17,487,000	49.88	\$35,059,688	\$17,487,000	1.00000	\$12,759,260	36.39	0.38%
INDUSTRIAL	81	\$9,508,800	49.94	\$19,040,300	\$9,508,800	1.00000	\$7,749,491	40.70	0.21%
RESIDENTIAL	3,567	\$132,403,900	49.95	\$265,053,038	\$132,403,900	1.00000	\$99,124,761	37.40	2.88%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>3,800</b>	<b>\$161,147,300</b>	<b>49.95</b>	<b>\$322,648,226</b>	<b>\$161,147,300</b>		<b>\$120,281,344</b>	<b>37.28</b>	<b>3.51%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	158	\$2,182,900	50.00	\$4,365,800	\$2,182,900	1.00000	\$2,182,900	50.00	0.05%
INDUSTRIAL	19	\$8,950,300	50.00	\$17,900,600	\$8,950,300	1.00000	\$8,950,300	50.00	0.19%
RESIDENTIAL	0	\$0	47.29	\$0	\$0	NA	\$0	NA	NA
UTILITY	5	\$4,154,000	50.00	\$8,308,000	\$4,154,000	1.00000	\$4,154,000	50.00	0.09%
<b>TOTAL PERSONAL</b>	<b>182</b>	<b>\$15,287,200</b>	<b>50.00</b>	<b>\$30,574,400</b>	<b>\$15,287,200</b>	<b>1.00000</b>	<b>\$15,287,200</b>	<b>50.00</b>	<b>0.33%</b>
<b>EXEMPT PROPERTY</b>	113								
<b>GRAND TOTAL</b>	<b>4,095</b>	<b>\$176,434,500</b>	<b>49.95</b>	<b>\$353,222,626</b>	<b>\$176,434,500</b>		<b>\$135,568,544</b>	<b>38.38</b>	<b>3.84%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	54	\$8,116,900	50.00	\$16,232,952	\$8,116,900	1.00000	\$3,641,375	22.43	0.18%
COMMERCIAL	38	\$10,366,500	50.00	\$20,732,834	\$10,366,500	1.00000	\$7,682,950	37.06	0.23%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	3,291	\$232,453,600	49.94	\$465,499,678	\$232,453,600	1.00000	\$165,464,026	35.55	5.06%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>3,383</b>	<b>\$250,937,000</b>	<b>49.94</b>	<b>\$502,465,464</b>	<b>\$250,937,000</b>		<b>\$176,788,351</b>	<b>35.18</b>	<b>5.46%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	60	\$4,810,400	50.00	\$9,620,800	\$4,810,400	1.00000	\$4,810,331	50.00	0.10%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	6	\$2,729,200	50.00	\$5,458,400	\$2,729,200	1.00000	\$2,729,200	50.00	0.06%
<b>TOTAL PERSONAL</b>	<b>66</b>	<b>\$7,539,600</b>	<b>50.00</b>	<b>\$15,079,200</b>	<b>\$7,539,600</b>	<b>1.00000</b>	<b>\$7,539,531</b>	<b>50.00</b>	<b>0.16%</b>
<b>EXEMPT PROPERTY</b>	113								
<b>GRAND TOTAL</b>	<b>3,562</b>	<b>\$258,476,600</b>	<b>49.94</b>	<b>\$517,544,664</b>	<b>\$258,476,600</b>		<b>\$184,327,882</b>	<b>35.62</b>	<b>5.63%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	65	\$4,688,100	49.54	\$9,464,124	\$4,688,100	1.00000	\$2,601,255	27.49	0.10%
COMMERCIAL	354	\$105,356,600	49.36	\$213,451,820	\$105,356,600	1.00000	\$80,176,204	37.56	2.29%
INDUSTRIAL	24	\$3,314,100	49.98	\$6,630,895	\$3,314,100	1.00000	\$2,895,553	43.67	0.07%
RESIDENTIAL	5,070	\$274,702,100	49.84	\$551,151,248	\$274,702,100	1.00000	\$220,028,477	39.92	5.98%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>5,513</b>	<b>\$388,060,900</b>	<b>49.71</b>	<b>\$780,698,087</b>	<b>\$388,060,900</b>		<b>\$305,701,489</b>	<b>39.16</b>	<b>8.45%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	602	\$18,683,945	50.00	\$37,367,890	\$18,683,945	1.00000	\$18,683,945	50.00	0.41%
INDUSTRIAL	11	\$900,100	50.00	\$1,800,200	\$900,100	1.00000	\$900,100	50.00	0.02%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	14	\$5,080,500	50.00	\$10,161,000	\$5,080,500	1.00000	\$5,029,119	49.49	0.11%
<b>TOTAL PERSONAL</b>	<b>627</b>	<b>\$24,664,545</b>	<b>50.00</b>	<b>\$49,329,090</b>	<b>\$24,664,545</b>	<b>1.00000</b>	<b>\$24,613,164</b>	<b>49.90</b>	<b>0.54%</b>
<b>EXEMPT PROPERTY</b>	103								
<b>GRAND TOTAL</b>	<b>6,243</b>	<b>\$412,725,445</b>	<b>49.72</b>	<b>\$830,027,177</b>	<b>\$412,725,445</b>		<b>\$330,314,653</b>	<b>39.80</b>	<b>8.98%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	0	\$0	49.54	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	48	\$3,200,200	49.36	\$6,483,387	\$3,200,200	1.00000	\$2,403,996	37.08	0.07%
INDUSTRIAL	3	\$270,500	49.98	\$541,216	\$270,500	1.00000	\$251,766	46.52	0.01%
RESIDENTIAL	477	\$24,393,300	49.84	\$48,943,218	\$24,393,300	1.00000	\$19,864,575	40.59	0.53%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>528</b>	<b>\$27,864,000</b>	<b>49.71</b>	<b>\$55,967,822</b>	<b>\$27,864,000</b>		<b>\$22,520,337</b>	<b>40.24</b>	<b>0.61%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	79	\$638,900	50.00	\$1,277,800	\$638,900	1.00000	\$638,900	50.00	0.01%
INDUSTRIAL	3	\$193,700	50.00	\$387,400	\$193,700	1.00000	\$193,700	50.00	0.00%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	4	\$303,500	50.00	\$607,000	\$303,500	1.00000	\$293,353	48.33	0.01%
<b>TOTAL PERSONAL</b>	<b>86</b>	<b>\$1,136,100</b>	<b>50.00</b>	<b>\$2,272,200</b>	<b>\$1,136,100</b>	<b>1.00000</b>	<b>\$1,125,953</b>	<b>49.55</b>	<b>0.02%</b>
<b>EXEMPT PROPERTY</b>	16								
<b>GRAND TOTAL</b>	<b>630</b>	<b>\$29,000,100</b>	<b>49.79</b>	<b>\$58,240,022</b>	<b>\$29,000,100</b>		<b>\$23,646,290</b>	<b>40.60</b>	<b>0.63%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	170	\$10,239,300	49.85	\$20,538,415	\$10,239,300	1.00000	\$6,109,237	29.75	0.22%
COMMERCIAL	49	\$2,830,700	49.32	\$5,739,893	\$2,830,700	1.00000	\$2,017,472	35.15	0.06%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,213	\$40,545,800	49.52	\$81,874,343	\$40,545,800	1.00000	\$29,168,329	35.63	0.88%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,432</b>	<b>\$53,615,800</b>	<b>49.57</b>	<b>\$108,152,651</b>	<b>\$53,615,800</b>		<b>\$37,295,038</b>	<b>34.48</b>	<b>1.17%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	84	\$838,600	50.00	\$1,677,200	\$838,600	1.00000	\$838,600	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	\$1,707,900	50.00	\$3,415,800	\$1,707,900	1.00000	\$1,707,900	50.00	0.04%
<b>TOTAL PERSONAL</b>	<b>90</b>	<b>\$2,546,500</b>	<b>50.00</b>	<b>\$5,093,000</b>	<b>\$2,546,500</b>	<b>1.00000</b>	<b>\$2,546,500</b>	<b>50.00</b>	<b>0.06%</b>
<b>EXEMPT PROPERTY</b>	<b>72</b>								
<b>GRAND TOTAL</b>	<b>1,594</b>	<b>\$56,162,300</b>	<b>49.59</b>	<b>\$113,245,651</b>	<b>\$56,162,300</b>		<b>\$39,841,538</b>	<b>35.18</b>	<b>1.22%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	1	\$82,600	50.00	\$165,200	\$82,600	1.00000	\$20,647	12.50	0.00%
COMMERCIAL	40	\$4,500,400	49.52	\$9,087,290	\$4,500,400	1.00000	\$3,656,408	40.24	0.10%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	3,477	\$208,362,700	49.54	\$420,598,519	\$208,362,700	1.00000	\$161,738,430	38.45	4.54%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>3,518</b>	<b>\$212,945,700</b>	<b>49.54</b>	<b>\$429,851,009</b>	<b>\$212,945,700</b>		<b>\$165,415,485</b>	<b>38.48</b>	<b>4.64%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	45	\$999,300	50.00	\$1,998,600	\$999,300	1.00000	\$999,300	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	2	\$2,251,700	50.00	\$4,503,400	\$2,251,700	1.00000	\$2,251,700	50.00	0.05%
<b>TOTAL PERSONAL</b>	<b>47</b>	<b>\$3,251,000</b>	<b>50.00</b>	<b>\$6,502,000</b>	<b>\$3,251,000</b>	<b>1.00000</b>	<b>\$3,251,000</b>	<b>50.00</b>	<b>0.07%</b>
<b>EXEMPT PROPERTY</b>	<b>54</b>								
<b>GRAND TOTAL</b>	<b>3,619</b>	<b>\$216,196,700</b>	<b>49.55</b>	<b>\$436,353,009</b>	<b>\$216,196,700</b>		<b>\$168,666,485</b>	<b>38.65</b>	<b>4.71%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	101	\$6,064,500	49.44	\$12,267,275	\$6,064,500	1.00000	\$3,546,250	28.91	0.13%
COMMERCIAL	39	\$3,024,400	49.41	\$6,121,234	\$3,024,400	1.00000	\$2,077,579	33.94	0.07%
INDUSTRIAL	10	\$1,195,400	49.96	\$2,392,725	\$1,195,400	1.00000	\$705,123	29.47	0.03%
RESIDENTIAL	877	\$45,496,650	49.89	\$91,192,922	\$45,496,650	1.00000	\$28,651,331	31.42	0.99%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,027</b>	<b>\$55,780,950</b>	<b>49.82</b>	<b>\$111,974,156</b>	<b>\$55,780,950</b>		<b>\$34,980,283</b>	<b>31.24</b>	<b>1.21%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	74	\$1,170,000	50.00	\$2,340,000	\$1,170,000	1.00000	\$1,170,000	50.00	0.03%
INDUSTRIAL	3	\$885,900	50.00	\$1,771,800	\$885,900	1.00000	\$885,900	50.00	0.02%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	4	\$2,107,800	50.00	\$4,215,600	\$2,107,800	1.00000	\$2,107,800	50.00	0.05%
<b>TOTAL PERSONAL</b>	<b>81</b>	<b>\$4,163,700</b>	<b>50.00</b>	<b>\$8,327,400</b>	<b>\$4,163,700</b>	<b>1.00000</b>	<b>\$4,163,700</b>	<b>50.00</b>	<b>0.09%</b>
<b>EXEMPT PROPERTY</b>	<b>28</b>								
<b>GRAND TOTAL</b>	<b>1,136</b>	<b>\$59,944,650</b>	<b>49.83</b>	<b>\$120,301,556</b>	<b>\$59,944,650</b>		<b>\$39,143,983</b>	<b>32.54</b>	<b>1.30%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	141	\$8,462,300	49.84	\$16,978,362	\$8,462,300	1.00000	\$5,045,614	29.72	0.18%
COMMERCIAL	11	\$2,440,100	49.94	\$4,885,690	\$2,440,100	1.00000	\$1,827,811	37.41	0.05%
INDUSTRIAL	16	\$756,500	49.91	\$1,515,860	\$756,500	1.00000	\$463,451	30.57	0.02%
RESIDENTIAL	685	\$30,921,900	49.50	\$62,473,185	\$30,921,900	1.00000	\$20,522,285	32.85	0.67%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>853</b>	<b>\$42,580,800</b>	<b>49.60</b>	<b>\$85,853,097</b>	<b>\$42,580,800</b>		<b>\$27,859,161</b>	<b>32.45</b>	<b>0.93%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	38	\$966,300	50.00	\$1,932,600	\$966,300	1.00000	\$966,300	50.00	0.02%
INDUSTRIAL	2	\$240,100	50.00	\$480,200	\$240,100	1.00000	\$240,100	50.00	0.01%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	6	\$1,355,000	50.00	\$2,710,000	\$1,355,000	1.00000	\$1,355,000	50.00	0.03%
<b>TOTAL PERSONAL</b>	<b>46</b>	<b>\$2,561,400</b>	<b>50.00</b>	<b>\$5,122,800</b>	<b>\$2,561,400</b>	<b>1.00000</b>	<b>\$2,561,400</b>	<b>50.00</b>	<b>0.06%</b>
<b>EXEMPT PROPERTY</b>	<b>37</b>								
<b>GRAND TOTAL</b>	<b>936</b>	<b>\$45,142,200</b>	<b>49.62</b>	<b>\$90,975,897</b>	<b>\$45,142,200</b>		<b>\$30,420,561</b>	<b>33.44</b>	<b>0.98%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	16	\$680,400	49.93	\$1,362,800	\$680,400	1.00000	\$253,706	18.62	0.01%
COMMERCIAL	385	\$79,750,400	49.14	\$162,295,831	\$79,750,400	1.00000	\$55,624,578	34.27	1.74%
INDUSTRIAL	95	\$11,643,200	49.75	\$23,405,637	\$11,643,200	1.00000	\$9,425,493	40.27	0.25%
RESIDENTIAL	6,384	\$250,608,600	49.53	\$506,017,005	\$250,608,600	1.00000	\$199,067,870	39.34	5.46%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>6,880</b>	<b>\$342,682,600</b>	<b>49.44</b>	<b>\$693,081,273</b>	<b>\$342,682,600</b>		<b>\$264,371,647</b>	<b>38.14</b>	<b>7.46%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	771	\$10,013,900	50.00	\$20,027,800	\$10,013,900	1.00000	\$10,013,900	50.00	0.22%
INDUSTRIAL	29	\$8,286,100	50.00	\$16,572,200	\$8,286,100	1.00000	\$8,239,799	49.72	0.18%
RESIDENTIAL	0	\$0	48.04	\$0	\$0	NA	\$0	NA	NA
UTILITY	10	\$5,969,100	50.00	\$11,938,200	\$5,969,100	1.00000	\$5,912,781	49.53	0.13%
<b>TOTAL PERSONAL</b>	<b>810</b>	<b>\$24,269,100</b>	<b>50.00</b>	<b>\$48,538,200</b>	<b>\$24,269,100</b>	<b>1.00000</b>	<b>\$24,166,480</b>	<b>49.79</b>	<b>0.53%</b>
<b>EXEMPT PROPERTY</b>	146								
<b>GRAND TOTAL</b>	<b>7,836</b>	<b>\$366,951,700</b>	<b>49.48</b>	<b>\$741,619,473</b>	<b>\$366,951,700</b>		<b>\$288,538,127</b>	<b>38.91</b>	<b>7.99%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	314	\$24,339,400	49.82	\$48,858,815	\$24,339,400	1.00000	\$13,254,610	27.13	0.53%
COMMERCIAL	72	\$4,162,800	49.93	\$8,336,739	\$4,162,800	1.00000	\$3,367,625	40.39	0.09%
INDUSTRIAL	15	\$1,393,900	49.95	\$2,790,436	\$1,393,900	1.00000	\$1,108,264	39.72	0.03%
RESIDENTIAL	1,077	\$51,086,500	49.89	\$102,402,808	\$51,086,500	1.00000	\$37,845,872	36.96	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
<b>TOTAL REAL</b>	<b>1,478</b>	<b>\$80,982,600</b>	<b>49.87</b>	<b>\$162,388,798</b>	<b>\$80,982,600</b>		<b>\$55,576,371</b>	<b>34.22</b>	<b>1.76%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	75	\$1,984,300	50.00	\$3,968,600	\$1,984,300	1.00000	\$1,984,300	50.00	0.04%
INDUSTRIAL	3	\$2,309,700	50.00	\$4,619,400	\$2,309,700	1.00000	\$2,309,700	50.00	0.05%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	8	\$1,667,000	50.00	\$3,334,000	\$1,667,000	1.00000	\$1,667,000	50.00	0.04%
<b>TOTAL PERSONAL</b>	<b>86</b>	<b>\$5,961,000</b>	<b>50.00</b>	<b>\$11,922,000</b>	<b>\$5,961,000</b>	<b>1.00000</b>	<b>\$5,961,000</b>	<b>50.00</b>	<b>0.13%</b>
<b>EXEMPT PROPERTY</b>	<b>60</b>								
<b>GRAND TOTAL</b>	<b>1,624</b>	<b>\$86,943,600</b>	<b>49.88</b>	<b>\$174,310,798</b>	<b>\$86,943,600</b>		<b>\$61,537,371</b>	<b>35.30</b>	<b>1.89%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	4	\$108,900	49.82	\$218,587	\$108,900	1.00000	\$59,266	27.11	0.00%
COMMERCIAL	60	\$3,182,400	49.93	\$6,373,723	\$3,182,400	1.00000	\$2,675,797	41.98	0.07%
INDUSTRIAL	7	\$639,600	49.95	\$1,280,480	\$639,600	1.00000	\$514,557	40.18	0.01%
RESIDENTIAL	537	\$23,205,300	49.89	\$46,512,928	\$23,205,300	1.00000	\$17,550,538	37.73	0.51%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>608</b>	<b>\$27,136,200</b>	<b>49.87</b>	<b>\$54,385,719</b>	<b>\$27,136,200</b>		<b>\$20,800,158</b>	<b>38.25</b>	<b>0.59%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	53	\$1,275,200	50.00	\$2,550,400	\$1,275,200	1.00000	\$1,275,200	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	\$430,700	50.00	\$861,400	\$430,700	1.00000	\$430,700	50.00	0.01%
<b>TOTAL PERSONAL</b>	<b>55</b>	<b>\$1,705,900</b>	<b>50.00</b>	<b>\$3,411,800</b>	<b>\$1,705,900</b>	<b>1.00000</b>	<b>\$1,705,900</b>	<b>50.00</b>	<b>0.04%</b>
<b>EXEMPT PROPERTY</b>	<b>32</b>								
<b>GRAND TOTAL</b>	<b>695</b>	<b>\$28,842,100</b>	<b>49.90</b>	<b>\$57,797,519</b>	<b>\$28,842,100</b>		<b>\$22,506,058</b>	<b>38.94</b>	<b>0.63%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	88	\$5,821,000	49.76	\$11,698,791	\$5,821,000	1.00000	\$2,845,761	24.33	0.13%
COMMERCIAL	23	\$1,041,200	49.74	\$2,093,357	\$1,041,200	1.00000	\$582,750	27.84	0.02%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,065	\$59,583,400	49.89	\$119,438,552	\$59,583,400	1.00000	\$42,055,023	35.21	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
<b>TOTAL REAL</b>	<b>1,176</b>	<b>\$66,445,600</b>	<b>49.87</b>	<b>\$133,230,700</b>	<b>\$66,445,600</b>		<b>\$45,483,534</b>	<b>34.14</b>	<b>1.45%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	29	\$364,200	50.00	\$728,400	\$364,200	1.00000	\$364,200	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	\$1,166,100	50.00	\$2,332,200	\$1,166,100	1.00000	\$1,153,329	49.45	0.03%
<b>TOTAL PERSONAL</b>	<b>41</b>	<b>\$1,530,300</b>	<b>50.00</b>	<b>\$3,060,600</b>	<b>\$1,530,300</b>	<b>1.00000</b>	<b>\$1,517,529</b>	<b>49.58</b>	<b>0.03%</b>
<b>EXEMPT PROPERTY</b>	<b>40</b>								
<b>GRAND TOTAL</b>	<b>1,257</b>	<b>\$67,975,900</b>	<b>49.88</b>	<b>\$136,291,300</b>	<b>\$67,975,900</b>		<b>\$47,001,063</b>	<b>34.49</b>	<b>1.48%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	67	\$15,976,500	49.99	\$31,961,857	\$15,976,500	1.00000	\$13,001,926	40.68	0.35%
INDUSTRIAL	2	\$363,600	49.90	\$728,714	\$363,600	1.00000	\$358,322	49.17	0.01%
RESIDENTIAL	751	\$37,132,300	49.81	\$74,552,519	\$37,132,300	1.00000	\$29,763,516	39.92	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
<b>TOTAL REAL</b>	<b>820</b>	<b>\$53,472,400</b>	<b>49.86</b>	<b>\$107,243,090</b>	<b>\$53,472,400</b>		<b>\$43,123,764</b>	<b>40.21</b>	<b>1.16%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	97	\$2,697,500	50.00	\$5,395,000	\$2,697,500	1.00000	\$2,697,500	50.00	0.06%
INDUSTRIAL	2	\$1,023,100	50.00	\$2,046,200	\$1,023,100	1.00000	\$1,023,100	50.00	0.02%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$1,307,100	50.00	\$2,614,200	\$1,307,100	1.00000	\$1,307,100	50.00	0.03%
<b>TOTAL PERSONAL</b>	<b>102</b>	<b>\$5,027,700</b>	<b>50.00</b>	<b>\$10,055,400</b>	<b>\$5,027,700</b>	<b>1.00000</b>	<b>\$5,027,700</b>	<b>50.00</b>	<b>0.11%</b>
<b>EXEMPT PROPERTY</b>	<b>39</b>								
<b>GRAND TOTAL</b>	<b>961</b>	<b>\$58,500,100</b>	<b>49.87</b>	<b>\$117,298,490</b>	<b>\$58,500,100</b>		<b>\$48,151,464</b>	<b>41.05</b>	<b>1.27%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	141	\$5,860,700	49.88	\$11,750,084	\$5,860,700	1.00000	\$3,454,502	29.40	0.13%
COMMERCIAL	20	\$4,008,300	49.95	\$8,024,317	\$4,008,300	1.00000	\$2,307,612	28.76	0.09%
INDUSTRIAL	7	\$2,301,700	49.98	\$4,605,287	\$2,301,700	1.00000	\$1,107,601	24.05	0.05%
RESIDENTIAL	1,108	\$106,346,300	49.83	\$213,430,886	\$106,346,300	1.00000	\$52,281,476	24.50	2.31%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,276</b>	<b>\$118,517,000</b>	<b>49.84</b>	<b>\$237,810,574</b>	<b>\$118,517,000</b>		<b>\$59,151,191</b>	<b>24.87</b>	<b>2.58%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	18	\$418,400	50.00	\$836,800	\$418,400	1.00000	\$418,400	50.00	0.01%
INDUSTRIAL	1	\$1,100	50.00	\$2,200	\$1,100	1.00000	\$1,100	50.00	0.00%
RESIDENTIAL	18	\$0	40.36	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$437,100	50.00	\$874,200	\$437,100	1.00000	\$437,100	50.00	0.01%
<b>TOTAL PERSONAL</b>	<b>40</b>	<b>\$856,600</b>	<b>50.00</b>	<b>\$1,713,200</b>	<b>\$856,600</b>	<b>1.00000</b>	<b>\$856,600</b>	<b>50.00</b>	<b>0.02%</b>
<b>EXEMPT PROPERTY</b>	<b>16</b>								
<b>GRAND TOTAL</b>	<b>1,332</b>	<b>\$119,373,600</b>	<b>49.84</b>	<b>\$239,523,774</b>	<b>\$119,373,600</b>		<b>\$60,007,791</b>	<b>25.05</b>	<b>2.60%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	5	\$25,100	50.00	\$50,200	\$25,100	1.00000	\$20,552	40.94	0.00%
COMMERCIAL	86	\$8,598,500	49.42	\$17,397,539	\$8,598,500	1.00000	\$6,315,193	36.30	0.19%
INDUSTRIAL	24	\$7,492,600	49.54	\$15,123,579	\$7,492,600	1.00000	\$6,299,834	41.66	0.16%
RESIDENTIAL	1,313	\$57,925,400	49.96	\$115,938,835	\$57,925,400	1.00000	\$43,414,878	37.45	1.26%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,428</b>	<b>\$74,041,600</b>	<b>49.86</b>	<b>\$148,510,153</b>	<b>\$74,041,600</b>		<b>\$56,050,457</b>	<b>37.74</b>	<b>1.61%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	99	\$1,183,600	50.00	\$2,367,200	\$1,183,600	1.00000	\$1,183,600	50.00	0.03%
INDUSTRIAL	12	\$8,412,000	50.00	\$16,824,000	\$8,412,000	1.00000	\$8,412,000	50.00	0.18%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$859,600	50.00	\$1,719,200	\$859,600	1.00000	\$859,600	50.00	0.02%
<b>TOTAL PERSONAL</b>	<b>114</b>	<b>\$10,455,200</b>	<b>50.00</b>	<b>\$20,910,400</b>	<b>\$10,455,200</b>	<b>1.00000</b>	<b>\$10,455,200</b>	<b>50.00</b>	<b>0.23%</b>
<b>EXEMPT PROPERTY</b>	<b>82</b>								
<b>GRAND TOTAL</b>	<b>1,624</b>	<b>\$84,496,800</b>	<b>49.87</b>	<b>\$169,420,553</b>	<b>\$84,496,800</b>		<b>\$66,505,657</b>	<b>39.25</b>	<b>1.84%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	21	\$181,300	49.94	\$363,010	\$181,300	1.00000	\$163,844	45.13	0.00%
COMMERCIAL	1,158	\$144,310,700	49.37	\$292,328,035	\$144,310,700	1.00000	\$124,679,713	42.65	3.14%
INDUSTRIAL	224	\$110,600,499	49.97	\$221,344,824	\$110,600,499	1.00000	\$101,987,394	46.08	2.41%
RESIDENTIAL	12,831	\$383,845,613	49.46	\$776,050,245	\$383,845,613	1.00000	\$295,311,699	38.05	8.36%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>14,234</b>	<b>\$638,938,112</b>	<b>49.53</b>	<b>\$1,290,086,114</b>	<b>\$638,938,112</b>		<b>\$522,142,650</b>	<b>40.47</b>	<b>13.91%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	1,394	\$35,477,300	50.00	\$70,954,600	\$35,477,300	1.00000	\$35,477,300	50.00	0.77%
INDUSTRIAL	94	\$71,649,500	50.00	\$143,299,000	\$71,649,500	1.00000	\$71,649,500	50.00	1.56%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	10	\$17,713,900	50.00	\$35,427,800	\$17,713,900	1.00000	\$17,706,398	49.98	0.39%
<b>TOTAL PERSONAL</b>	<b>1,498</b>	<b>\$124,840,700</b>	<b>50.00</b>	<b>\$249,681,400</b>	<b>\$124,840,700</b>	<b>1.00000</b>	<b>\$124,833,198</b>	<b>50.00</b>	<b>2.72%</b>
<b>EXEMPT PROPERTY</b>	1,203								
<b>GRAND TOTAL</b>	<b>16,935</b>	<b>\$763,778,812</b>	<b>49.60</b>	<b>\$1,539,767,514</b>	<b>\$763,778,812</b>		<b>\$646,975,848</b>	<b>42.02</b>	<b>16.63%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	408	\$26,989,800	49.81	\$54,190,637	\$26,989,800	1.00000	\$25,127,276	46.37	0.59%
INDUSTRIAL	133	\$12,367,800	49.97	\$24,748,486	\$12,367,800	1.00000	\$11,955,978	48.31	0.27%
RESIDENTIAL	4,430	\$79,932,300	49.81	\$160,462,935	\$79,932,300	1.00000	\$60,277,370	37.56	1.74%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>4,971</b>	<b>\$119,289,900</b>	<b>49.83</b>	<b>\$239,402,058</b>	<b>\$119,289,900</b>		<b>\$97,360,624</b>	<b>40.67</b>	<b>2.60%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	371	\$6,249,600	50.00	\$12,499,200	\$6,249,600	1.00000	\$6,249,430	50.00	0.14%
INDUSTRIAL	43	\$11,643,500	50.00	\$23,287,000	\$11,643,500	1.00000	\$11,640,800	49.99	0.25%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	4	\$4,938,300	50.00	\$9,876,600	\$4,938,300	1.00000	\$4,938,300	50.00	0.11%
<b>TOTAL PERSONAL</b>	<b>418</b>	<b>\$22,831,400</b>	<b>50.00</b>	<b>\$45,662,800</b>	<b>\$22,831,400</b>	<b>1.00000</b>	<b>\$22,828,530</b>	<b>49.99</b>	<b>0.50%</b>
<b>EXEMPT PROPERTY</b>	<b>478</b>								
<b>GRAND TOTAL</b>	<b>5,867</b>	<b>\$142,121,300</b>	<b>49.86</b>	<b>\$285,064,858</b>	<b>\$142,121,300</b>		<b>\$120,189,154</b>	<b>42.16</b>	<b>3.09%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	96	\$18,408,410	49.05	\$37,526,629	\$18,408,410	1.00000	\$14,826,110	39.51	0.40%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	1,587	\$130,397,200	49.85	\$261,599,151	\$130,397,200	1.00000	\$101,600,328	38.84	2.84%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,683</b>	<b>\$148,805,610</b>	<b>49.75</b>	<b>\$299,125,780</b>	<b>\$148,805,610</b>		<b>\$116,426,438</b>	<b>38.92</b>	<b>3.24%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	204	\$2,753,700	50.00	\$5,507,400	\$2,753,700	1.00000	\$2,753,700	50.00	0.06%
INDUSTRIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	3	\$1,487,900	50.00	\$2,975,800	\$1,487,900	1.00000	\$1,487,900	50.00	0.03%
<b>TOTAL PERSONAL</b>	<b>207</b>	<b>\$4,241,600</b>	<b>50.00</b>	<b>\$8,483,200</b>	<b>\$4,241,600</b>	<b>1.00000</b>	<b>\$4,241,600</b>	<b>50.00</b>	<b>0.09%</b>
<b>EXEMPT PROPERTY</b>	<b>38</b>								
<b>GRAND TOTAL</b>	<b>1,928</b>	<b>\$153,047,210</b>	<b>49.75</b>	<b>\$307,608,980</b>	<b>\$153,047,210</b>		<b>\$120,668,038</b>	<b>39.23</b>	<b>3.33%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	4	\$11,568,500	49.84	\$23,210,080	\$11,568,500	1.00000	\$3,269,609	14.09	0.25%
COMMERCIAL	490	\$143,985,600	49.88	\$288,670,628	\$143,985,600	1.00000	\$116,249,338	40.27	3.13%
INDUSTRIAL	166	\$44,957,400	49.95	\$90,001,013	\$44,957,400	1.00000	\$36,474,997	40.53	0.98%
RESIDENTIAL	9,002	\$620,974,600	49.91	\$1,244,137,745	\$620,974,600	1.00000	\$495,679,665	39.84	13.52%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>9,662</b>	<b>\$821,486,100</b>	<b>49.91</b>	<b>\$1,646,019,466</b>	<b>\$821,486,100</b>		<b>\$651,673,609</b>	<b>39.59</b>	<b>17.88%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	929	\$21,219,400	50.00	\$42,438,800	\$21,219,400	1.00000	\$21,219,400	50.00	0.46%
INDUSTRIAL	105	\$21,327,300	50.00	\$42,654,600	\$21,327,300	1.00000	\$21,327,300	50.00	0.46%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	7	\$8,964,300	50.00	\$17,928,600	\$8,964,300	1.00000	\$8,936,260	49.84	0.20%
<b>TOTAL PERSONAL</b>	<b>1,041</b>	<b>\$51,511,000</b>	<b>50.00</b>	<b>\$103,022,000</b>	<b>\$51,511,000</b>	<b>1.00000</b>	<b>\$51,482,960</b>	<b>49.97</b>	<b>1.12%</b>
<b>EXEMPT PROPERTY</b>	209								
<b>GRAND TOTAL</b>	<b>10,912</b>	<b>\$872,997,100</b>	<b>49.91</b>	<b>\$1,749,041,466</b>	<b>\$872,997,100</b>		<b>\$703,156,569</b>	<b>40.20</b>	<b>19.00%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	88	\$38,174,000	49.86	\$76,565,920	\$38,174,000	1.00000	\$32,648,124	42.64	0.83%
INDUSTRIAL	10	\$2,460,900	49.88	\$4,933,613	\$2,460,900	1.00000	\$2,113,558	42.84	0.05%
RESIDENTIAL	1,307	\$71,138,500	49.81	\$142,819,567	\$71,138,500	1.00000	\$58,158,579	40.72	1.55%
TIMBER-CUTOVER	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
DEVELOPMENTAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
<b>TOTAL REAL</b>	<b>1,405</b>	<b>\$111,773,400</b>	<b>49.83</b>	<b>\$224,319,100</b>	<b>\$111,773,400</b>		<b>\$92,920,261</b>	<b>41.42</b>	<b>2.43%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	286	\$4,088,400	50.00	\$8,176,800	\$4,088,400	1.00000	\$4,088,400	50.00	0.09%
INDUSTRIAL	6	\$4,427,400	50.00	\$8,854,800	\$4,427,400	1.00000	\$4,427,400	50.00	0.10%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$674,600	50.00	\$1,349,200	\$674,600	1.00000	\$674,600	50.00	0.01%
<b>TOTAL PERSONAL</b>	<b>294</b>	<b>\$9,190,400</b>	<b>50.00</b>	<b>\$18,380,800</b>	<b>\$9,190,400</b>	<b>1.00000</b>	<b>\$9,190,400</b>	<b>50.00</b>	<b>0.20%</b>
<b>EXEMPT PROPERTY</b>	<b>28</b>								
<b>GRAND TOTAL</b>	<b>1,727</b>	<b>\$120,963,800</b>	<b>49.84</b>	<b>\$242,699,900</b>	<b>\$120,963,800</b>		<b>\$102,110,661</b>	<b>42.07</b>	<b>2.63%</b>

**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
<b>REAL PROPERTY</b>									
AGRICULTURAL	3	\$57,600	50.00	\$115,200	\$57,600	1.00000	\$18,279	15.87	0.00%
COMMERCIAL	144	\$20,429,000	49.61	\$41,182,598	\$20,429,000	1.00000	\$14,944,468	36.29	0.44%
INDUSTRIAL	30	\$12,447,600	49.13	\$25,335,132	\$12,447,600	1.00000	\$10,998,235	43.41	0.27%
RESIDENTIAL	1,130	\$50,816,400	49.87	\$101,906,815	\$50,816,400	1.00000	\$41,781,199	41.00	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
<b>TOTAL REAL</b>	<b>1,307</b>	<b>\$83,750,600</b>	<b>49.69</b>	<b>\$168,539,745</b>	<b>\$83,750,600</b>		<b>\$67,742,181</b>	<b>40.19</b>	<b>1.82%</b>
<b>PERSONAL PROPERTY</b>									
AGRICULTURAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
COMMERCIAL	202	\$2,617,600	50.00	\$5,235,200	\$2,617,600	1.00000	\$2,617,600	50.00	0.06%
INDUSTRIAL	19	\$28,910,300	50.00	\$57,820,600	\$28,910,300	1.00000	\$28,910,300	50.00	0.63%
RESIDENTIAL	0	\$0	50.00	\$0	\$0	NA	\$0	NA	NA
UTILITY	2	\$1,864,700	50.00	\$3,729,400	\$1,864,700	1.00000	\$1,864,700	50.00	0.04%
<b>TOTAL PERSONAL</b>	<b>223</b>	<b>\$33,392,600</b>	<b>50.00</b>	<b>\$66,785,200</b>	<b>\$33,392,600</b>	<b>1.00000</b>	<b>\$33,392,600</b>	<b>50.00</b>	<b>0.73%</b>
<b>EXEMPT PROPERTY</b>	105								
<b>GRAND TOTAL</b>	<b>1,635</b>	<b>\$117,143,200</b>	<b>49.78</b>	<b>\$235,324,945</b>	<b>\$117,143,200</b>		<b>\$101,134,781</b>	<b>42.98</b>	<b>2.55%</b>

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

**2003 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>70-120 COOPERSVILLE</b>									
<b>Ravenna Township</b>	<b>5,331,700</b>	<b>0</b>	<b>54,300</b>	<b>6,610,900</b>	<b>0</b>	<b>0</b>	<b>11,996,900</b>	<b>170,800</b>	<b>12,167,700</b>
Homestead Portion	5,096,741	0	13,500	6,186,100	0	0	11,296,341	0	11,296,341
Non-Homestead Portion	234,959	0	40,800	424,800	0	0	700,559	170,800	871,359
<b>Sullivan Township</b>	<b>463,500</b>	<b>0</b>	<b>0</b>	<b>2,137,700</b>	<b>0</b>	<b>0</b>	<b>2,601,200</b>	<b>16,900</b>	<b>2,618,100</b>
Homestead Portion	463,500	0	0	1,923,900	0	0	2,387,400	0	2,387,400
Non-Homestead Portion	0	0	0	213,800	0	0	213,800	16,900	230,700
<b>70-120 TOTALS</b>	<b>5,795,200</b>	<b>0</b>	<b>54,300</b>	<b>8,748,600</b>	<b>0</b>	<b>0</b>	<b>14,598,100</b>	<b>187,700</b>	<b>14,785,800</b>
Homestead Portion	<b>5,560,241</b>	<b>0</b>	<b>13,500</b>	<b>8,110,000</b>	<b>0</b>	<b>0</b>	<b>13,683,741</b>	<b>0</b>	<b>13,683,741</b>
Non-Homestead Portion	<b>234,959</b>	<b>0</b>	<b>40,800</b>	<b>638,600</b>	<b>0</b>	<b>0</b>	<b>914,359</b>	<b>187,700</b>	<b>1,102,059</b>
<b>62-040 FREMONT</b>									
<b>Holton Township</b>	<b>3,098,600</b>	<b>503,900</b>	<b>0</b>	<b>1,485,100</b>	<b>0</b>	<b>0</b>	<b>5,087,600</b>	<b>725,700</b>	<b>5,813,300</b>
Homestead Portion	3,061,100	36,415	0	1,343,500	0	0	4,441,015	0	4,441,015
Non-Homestead Portion	37,500	467,485	0	141,600	0	0	646,585	725,700	1,372,285
<b>62-040 TOTALS</b>	<b>3,098,600</b>	<b>503,900</b>	<b>0</b>	<b>1,485,100</b>	<b>0</b>	<b>0</b>	<b>5,087,600</b>	<b>725,700</b>	<b>5,813,300</b>
Homestead Portion	<b>3,061,100</b>	<b>36,415</b>	<b>0</b>	<b>1,343,500</b>	<b>0</b>	<b>0</b>	<b>4,441,015</b>	<b>0</b>	<b>4,441,015</b>
Non-Homestead Portion	<b>37,500</b>	<b>467,485</b>	<b>0</b>	<b>141,600</b>	<b>0</b>	<b>0</b>	<b>646,585</b>	<b>725,700</b>	<b>1,372,285</b>
<b>61-080 FRUITPORT</b>									
<b>Fruitport Township</b>	<b>4,688,100</b>	<b>98,167,800</b>	<b>3,314,100</b>	<b>273,197,800</b>	<b>0</b>	<b>0</b>	<b>379,367,800</b>	<b>24,453,945</b>	<b>403,821,745</b>
Homestead Portion	4,688,100	6,006,325	35,300	247,651,929	0	0	258,381,654	0	258,381,654
Non-Homestead Portion	0	92,161,475	3,278,800	25,545,871	0	0	120,986,146	24,453,945	145,440,091
<b>Sullivan Township</b>	<b>1,201,000</b>	<b>391,900</b>	<b>0</b>	<b>23,693,100</b>	<b>0</b>	<b>0</b>	<b>25,286,000</b>	<b>468,100</b>	<b>25,754,100</b>
Homestead Portion	1,201,000	0	0	21,835,770	0	0	23,036,770	0	23,036,770
Non-Homestead Portion	0	391,900	0	1,857,330	0	0	2,249,230	468,100	2,717,330
<b>61-080 TOTALS</b>	<b>5,889,100</b>	<b>98,559,700</b>	<b>3,314,100</b>	<b>296,890,900</b>	<b>0</b>	<b>0</b>	<b>404,653,800</b>	<b>24,922,045</b>	<b>429,575,845</b>
Homestead Portion	<b>5,889,100</b>	<b>6,006,325</b>	<b>35,300</b>	<b>269,487,699</b>	<b>0</b>	<b>0</b>	<b>281,418,424</b>	<b>0</b>	<b>281,418,424</b>
Non-Homestead Portion	<b>0</b>	<b>92,553,375</b>	<b>3,278,800</b>	<b>27,403,201</b>	<b>0</b>	<b>0</b>	<b>123,235,376</b>	<b>24,922,045</b>	<b>148,157,421</b>
<b>70-010 GRAND HAVEN</b>									
<b>City of Norton Shores</b>	<b>1,180,000</b>	<b>18,619,200</b>	<b>25,955,700</b>	<b>30,199,900</b>	<b>0</b>	<b>0</b>	<b>75,954,800</b>	<b>9,853,900</b>	<b>85,808,700</b>
Homestead Portion	1,180,000	58,190	23,700	19,779,938	0	0	21,041,828	0	21,041,828
Non-Homestead Portion	0	18,561,010	25,932,000	10,419,962	0	0	54,912,972	9,853,900	64,766,872
<b>70-010 TOTALS</b>	<b>1,180,000</b>	<b>18,619,200</b>	<b>25,955,700</b>	<b>30,199,900</b>	<b>0</b>	<b>0</b>	<b>75,954,800</b>	<b>9,853,900</b>	<b>85,808,700</b>
Homestead Portion	<b>1,180,000</b>	<b>58,190</b>	<b>23,700</b>	<b>19,779,938</b>	<b>0</b>	<b>0</b>	<b>21,041,828</b>	<b>0</b>	<b>21,041,828</b>
Non-Homestead Portion	<b>0</b>	<b>18,561,010</b>	<b>25,932,000</b>	<b>10,419,962</b>	<b>0</b>	<b>0</b>	<b>54,912,972</b>	<b>9,853,900</b>	<b>64,766,872</b>
<b>62-050 GRANT</b>									
<b>Casnovia Township</b>	<b>8,797,100</b>	<b>1,439,400</b>	<b>551,100</b>	<b>22,271,500</b>	<b>0</b>	<b>0</b>	<b>33,059,100</b>	<b>1,080,300</b>	<b>34,139,400</b>
Homestead Portion	8,459,372	39,300	36,100	19,815,020	0	0	28,349,792	0	28,349,792
Non-Homestead Portion	337,728	1,400,100	515,000	2,456,480	0	0	4,709,308	1,080,300	5,789,608
<b>Moorland Township</b>	<b>374,900</b>	<b>0</b>	<b>0</b>	<b>813,200</b>	<b>0</b>	<b>0</b>	<b>1,188,100</b>	<b>35,700</b>	<b>1,223,800</b>
Homestead Portion	374,900	0	0	708,900	0	0	1,083,800	0	1,083,800
Non-Homestead Portion	0	0	0	104,300	0	0	104,300	35,700	140,000
<b>62-050 TOTALS</b>	<b>9,172,000</b>	<b>1,439,400</b>	<b>551,100</b>	<b>23,084,700</b>	<b>0</b>	<b>0</b>	<b>34,247,200</b>	<b>1,116,000</b>	<b>35,363,200</b>
Homestead Portion	<b>8,834,272</b>	<b>39,300</b>	<b>36,100</b>	<b>20,523,920</b>	<b>0</b>	<b>0</b>	<b>29,433,592</b>	<b>0</b>	<b>29,433,592</b>
Non-Homestead Portion	<b>337,728</b>	<b>1,400,100</b>	<b>515,000</b>	<b>2,560,780</b>	<b>0</b>	<b>0</b>	<b>4,813,608</b>	<b>1,116,000</b>	<b>5,929,608</b>

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

**2003 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-120 HOLTON</b>									
<b>Blue Lake Township</b>	<b>0</b>	<b>300,900</b>	<b>0</b>	<b>28,425,800</b>	<b>0</b>	<b>0</b>	<b>28,726,700</b>	<b>498,900</b>	<b>29,225,600</b>
Homestead Portion	0	90,950	0	19,904,004	0	0	19,994,954	0	19,994,954
Non-Homestead Portion	0	209,950	0	8,521,796	0	0	8,731,746	498,900	9,230,646
<b>Cedar Creek Township</b>	<b>4,077,400</b>	<b>3,065,800</b>	<b>0</b>	<b>56,650,900</b>	<b>0</b>	<b>0</b>	<b>63,794,100</b>	<b>992,100</b>	<b>64,786,200</b>
Homestead Portion	3,707,272	111,375	0	42,107,718	0	0	45,926,365	0	45,926,365
Non-Homestead Portion	370,128	2,954,425	0	14,543,182	0	0	17,867,735	992,100	18,859,835
<b>Holton Township</b>	<b>7,140,700</b>	<b>2,326,800</b>	<b>0</b>	<b>39,060,700</b>	<b>0</b>	<b>0</b>	<b>48,528,200</b>	<b>1,820,800</b>	<b>50,349,000</b>
Homestead Portion	6,987,404	218,950	0	28,316,721	0	0	35,523,075	0	35,523,075
Non-Homestead Portion	153,296	2,107,850	0	10,743,979	0	0	13,005,125	1,820,800	14,825,925
<b>61-120 TOTALS</b>	<b>11,218,100</b>	<b>5,693,500</b>	<b>0</b>	<b>124,137,400</b>	<b>0</b>	<b>0</b>	<b>141,049,000</b>	<b>3,311,800</b>	<b>144,360,800</b>
Homestead Portion	10,694,676	421,275	0	90,328,443	0	0	101,444,394	0	101,444,394
Non-Homestead Portion	523,424	5,272,225	0	33,808,957	0	0	39,604,606	3,311,800	42,916,406
<b>41-150 KENT CITY</b>									
<b>Casnovia Township</b>	<b>12,094,100</b>	<b>679,900</b>	<b>350,500</b>	<b>17,847,400</b>	<b>0</b>	<b>0</b>	<b>30,971,900</b>	<b>1,098,000</b>	<b>32,069,900</b>
Homestead Portion	11,565,344	46,900	70,000	15,963,505	0	0	27,645,749	0	27,645,749
Non-Homestead Portion	528,756	633,000	280,500	1,883,895	0	0	3,326,151	1,098,000	4,424,151
<b>41-150 TOTALS</b>	<b>12,094,100</b>	<b>679,900</b>	<b>350,500</b>	<b>17,847,400</b>	<b>0</b>	<b>0</b>	<b>30,971,900</b>	<b>1,098,000</b>	<b>32,069,900</b>
Homestead Portion	11,565,344	46,900	70,000	15,963,505	0	0	27,645,749	0	27,645,749
Non-Homestead Portion	528,756	633,000	280,500	1,883,895	0	0	3,326,151	1,098,000	4,424,151
<b>61-060 MONA SHORES</b>									
<b>Fruitport Township</b>	<b>0</b>	<b>7,188,800</b>	<b>0</b>	<b>1,504,300</b>	<b>0</b>	<b>0</b>	<b>8,693,100</b>	<b>210,600</b>	<b>8,903,700</b>
Homestead Portion	0	37,100	0	1,344,100	0	0	1,381,200	0	1,381,200
Non-Homestead Portion	0	7,151,700	0	160,200	0	0	7,311,900	210,600	7,522,500
<b>City of Muskegon Heights</b>	<b>0</b>	<b>3,009,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,009,600</b>	<b>521,600</b>	<b>3,531,200</b>
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	3,009,600	0	0	0	0	3,009,600	521,600	3,531,200
<b>City of Norton Shores</b>	<b>10,388,500</b>	<b>109,815,600</b>	<b>17,869,800</b>	<b>576,646,800</b>	<b>0</b>	<b>0</b>	<b>714,720,700</b>	<b>39,955,600</b>	<b>754,676,300</b>
Homestead Portion	10,388,500	326,966	0	513,374,685	0	0	524,090,151	0	524,090,151
Non-Homestead Portion	0	109,488,634	17,869,800	63,272,115	0	0	190,630,549	39,955,600	230,586,149
<b>City of Roosevelt Park</b>	<b>0</b>	<b>38,174,000</b>	<b>2,460,900</b>	<b>71,138,500</b>	<b>0</b>	<b>0</b>	<b>111,773,400</b>	<b>9,190,400</b>	<b>120,963,800</b>
Homestead Portion	0	170,050	0	63,563,420	0	0	63,733,470	0	63,733,470
Non-Homestead Portion	0	38,003,950	2,460,900	7,575,080	0	0	48,039,930	9,190,400	57,230,330
<b>61-060 TOTALS</b>	<b>10,388,500</b>	<b>158,188,000</b>	<b>20,330,700</b>	<b>649,289,600</b>	<b>0</b>	<b>0</b>	<b>838,196,800</b>	<b>49,878,200</b>	<b>888,075,000</b>
Homestead Portion	10,388,500	534,116	0	578,282,205	0	0	589,204,821	0	589,204,821
Non-Homestead Portion	0	157,653,884	20,330,700	71,007,395	0	0	248,991,979	49,878,200	298,870,179

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

**2003 COUNTY EQUALIZED VALUATION**  
**SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-180 MONTAGUE</b>									
<b>Montague Township</b>	<b>6,064,500</b>	<b>3,024,400</b>	<b>1,195,400</b>	<b>45,496,650</b>	<b>0</b>	<b>0</b>	<b>55,780,950</b>	<b>4,163,700</b>	<b>59,944,650</b>
Homestead Portion	6,022,639	105,999	0	32,995,894	0	0	39,124,532	0	39,124,532
Non-Homestead Portion	41,861	2,918,401	1,195,400	12,500,756	0	0	16,656,418	4,163,700	20,820,118
<b>Whitehall Township</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,122,600</b>	<b>0</b>	<b>0</b>	<b>1,122,600</b>	<b>7,700</b>	<b>1,130,300</b>
Homestead Portion	0	0	0	870,000	0	0	870,000	0	870,000
Non-Homestead Portion	0	0	0	252,600	0	0	252,600	7,700	260,300
<b>White River Township</b>	<b>5,860,700</b>	<b>4,008,300</b>	<b>2,301,700</b>	<b>106,346,300</b>	<b>0</b>	<b>0</b>	<b>118,517,000</b>	<b>856,600</b>	<b>119,373,600</b>
Homestead Portion	5,733,500	23,200	0	53,044,065	0	0	58,800,765	0	58,800,765
Non-Homestead Portion	127,200	3,985,100	2,301,700	53,302,235	0	0	59,716,235	856,600	60,572,835
<b>City of Montague</b>	<b>25,100</b>	<b>8,598,500</b>	<b>7,492,600</b>	<b>57,925,400</b>	<b>0</b>	<b>0</b>	<b>74,041,600</b>	<b>10,455,200</b>	<b>84,496,800</b>
Homestead Portion	25,100	169,000	0	41,957,421	0	0	42,151,521	0	42,151,521
Non-Homestead Portion	0	8,429,500	7,492,600	15,967,979	0	0	31,890,079	10,455,200	42,345,279
<b>61-180 TOTALS</b>	<b>11,950,300</b>	<b>15,631,200</b>	<b>10,989,700</b>	<b>210,890,950</b>	<b>0</b>	<b>0</b>	<b>249,462,150</b>	<b>15,483,200</b>	<b>264,945,350</b>
Homestead Portion	11,781,239	298,199	0	128,867,380	0	0	140,946,818	0	140,946,818
Non-Homestead Portion	169,061	15,333,001	10,989,700	82,023,570	0	0	108,515,332	15,483,200	123,998,532
<b>61-010 MUSKEGON</b>									
<b>Muskegon Township</b>	<b>0</b>	<b>1,493,200</b>	<b>678,400</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>2,251,600</b>	<b>149,100</b>	<b>2,400,700</b>
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	1,493,200	678,400	80,000	0	0	2,251,600	149,100	2,400,700
<b>City of Muskegon</b>	<b>157,800</b>	<b>131,139,100</b>	<b>28,203,800</b>	<b>381,277,713</b>	<b>0</b>	<b>0</b>	<b>540,778,413</b>	<b>77,648,700</b>	<b>618,427,113</b>
Homestead Portion	157,800	749,025	2,500	285,348,860	0	0	286,258,185	0	286,258,185
Non-Homestead Portion	0	130,390,075	28,201,300	95,928,853	0	0	254,520,228	77,648,700	332,168,928
<b>City of Norton Shores</b>	<b>0</b>	<b>15,550,800</b>	<b>1,131,900</b>	<b>14,127,900</b>	<b>0</b>	<b>0</b>	<b>30,810,600</b>	<b>1,701,500</b>	<b>32,512,100</b>
Homestead Portion	0	20,500	0	10,513,700	0	0	10,534,200	0	10,534,200
Non-Homestead Portion	0	15,530,300	1,131,900	3,614,200	0	0	20,276,400	1,701,500	21,977,900
<b>61-010 TOTALS</b>	<b>157,800</b>	<b>148,183,100</b>	<b>30,014,100</b>	<b>395,485,613</b>	<b>0</b>	<b>0</b>	<b>573,840,613</b>	<b>79,499,300</b>	<b>653,339,913</b>
Homestead Portion	157,800	769,525	2,500	295,862,560	0	0	296,792,385	0	296,792,385
Non-Homestead Portion	0	147,413,575	30,011,600	99,623,053	0	0	277,048,228	79,499,300	356,547,528
<b>61-020 MUSKEGON HEIGHTS</b>									
<b>City of Muskegon Heights</b>	<b>0</b>	<b>23,980,200</b>	<b>12,367,800</b>	<b>79,932,300</b>	<b>0</b>	<b>0</b>	<b>116,280,300</b>	<b>22,309,800</b>	<b>138,590,100</b>
Homestead Portion	0	0	0	47,294,302	0	0	47,294,302	0	47,294,302
Non-Homestead Portion	0	23,980,200	12,367,800	32,637,998	0	0	68,985,998	22,309,800	91,295,798
<b>61-020 TOTALS</b>	<b>0</b>	<b>23,980,200</b>	<b>12,367,800</b>	<b>79,932,300</b>	<b>0</b>	<b>0</b>	<b>116,280,300</b>	<b>22,309,800</b>	<b>138,590,100</b>
Homestead Portion	0	0	0	47,294,302	0	0	47,294,302	0	47,294,302
Non-Homestead Portion	0	23,980,200	12,367,800	32,637,998	0	0	68,985,998	22,309,800	91,295,798

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

**2003 COUNTY EQUALIZED VALUATION**  
**SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-230 NORTH MUSKEGON</b>									
City of North Muskegon	0	18,408,410	0	130,397,200	0	0	148,805,610	4,241,600	153,047,210
Homestead Portion	0	242,510	0	118,945,350	0	0	119,187,860	0	119,187,860
Non-Homestead Portion	0	18,165,900	0	11,451,850	0	0	29,617,750	4,241,600	33,859,350
<b>61-230 TOTALS</b>	<b>0</b>	<b>18,408,410</b>	<b>0</b>	<b>130,397,200</b>	<b>0</b>	<b>0</b>	<b>148,805,610</b>	<b>4,241,600</b>	<b>153,047,210</b>
Homestead Portion	0	242,510	0	118,945,350	0	0	119,187,860	0	119,187,860
Non-Homestead Portion	0	18,165,900	0	11,451,850	0	0	29,617,750	4,241,600	33,859,350
<b>61-065 OAKRIDGE</b>									
Cedar Creek Township	362,400	333,600	0	664,900	0	0	1,360,900	145,900	1,506,800
Homestead Portion	362,400	0	0	564,800	0	0	927,200	0	927,200
Non-Homestead Portion	0	333,600	0	100,100	0	0	433,700	145,900	579,600
Egelston Township	1,747,600	17,487,000	9,508,800	132,403,900	0	0	161,147,300	15,287,200	176,434,500
Homestead Portion	1,747,600	378,394	0	115,706,629	0	0	117,832,623	0	117,832,623
Non-Homestead Portion	0	17,108,606	9,508,800	16,697,271	0	0	43,314,677	15,287,200	58,601,877
<b>61-065 TOTALS</b>	<b>2,110,000</b>	<b>17,820,600</b>	<b>9,508,800</b>	<b>133,068,800</b>	<b>0</b>	<b>0</b>	<b>162,508,200</b>	<b>15,433,100</b>	<b>177,941,300</b>
Homestead Portion	2,110,000	378,394	0	116,271,429	0	0	118,759,823	0	118,759,823
Non-Homestead Portion	0	17,442,206	9,508,800	16,797,371	0	0	43,748,377	15,433,100	59,181,477
<b>61-190 ORCHARD VIEW</b>									
Muskegon Township	68,700	52,399,000	7,780,000	169,214,100	0	0	229,461,800	17,156,400	246,618,200
Homestead Portion	68,700	414,429	0	149,456,003	0	0	149,939,132	0	149,939,132
Non-Homestead Portion	0	51,984,571	7,780,000	19,758,097	0	0	79,522,668	17,156,400	96,679,068
City of Muskegon	23,500	13,026,600	33,776,400	2,336,700	0	0	49,163,200	43,233,000	92,396,200
Homestead Portion	23,500	0	0	1,829,300	0	0	1,852,800	0	1,852,800
Non-Homestead Portion	0	13,026,600	33,776,400	507,400	0	0	47,310,400	43,233,000	90,543,400
<b>61-190 TOTALS</b>	<b>92,200</b>	<b>65,425,600</b>	<b>41,556,400</b>	<b>171,550,800</b>	<b>0</b>	<b>0</b>	<b>278,625,000</b>	<b>60,389,400</b>	<b>339,014,400</b>
Homestead Portion	92,200	414,429	0	151,285,303	0	0	151,791,932	0	151,791,932
Non-Homestead Portion	0	65,011,171	41,556,400	20,265,497	0	0	126,833,068	60,389,400	187,222,468
<b>61-210 RAVENNA</b>									
Casnovia Township	423,900	148,900	0	2,480,800	0	0	3,053,600	58,100	3,111,700
Homestead Portion	389,200	0	0	2,176,700	0	0	2,565,900	0	2,565,900
Non-Homestead Portion	34,700	148,900	0	304,100	0	0	487,700	58,100	545,800
Moorland Township	8,087,400	2,440,100	756,500	30,108,700	0	0	41,392,700	2,525,700	43,918,400
Homestead Portion	7,875,448	0	56,000	26,508,290	0	0	34,439,738	0	34,439,738
Non-Homestead Portion	211,952	2,440,100	700,500	3,600,410	0	0	6,952,962	2,525,700	9,478,662
Ravenna Township	19,007,700	4,162,800	1,339,600	44,475,600	0	0	68,985,700	5,790,200	74,775,900
Homestead Portion	18,631,229	159,960	37,000	40,537,225	0	0	59,365,414	0	59,365,414
Non-Homestead Portion	376,471	4,002,840	1,302,600	3,938,375	0	0	9,620,286	5,790,200	15,410,486
Sullivan Township	4,156,500	649,300	0	33,752,600	0	0	38,558,400	1,045,300	39,603,700
Homestead Portion	4,069,900	11,820	0	29,570,768	0	0	33,652,488	0	33,652,488
Non-Homestead Portion	86,600	637,480	0	4,181,832	0	0	4,905,912	1,045,300	5,951,212
<b>61-210 TOTALS</b>	<b>31,675,500</b>	<b>7,401,100</b>	<b>2,096,100</b>	<b>110,817,700</b>	<b>0</b>	<b>0</b>	<b>151,990,400</b>	<b>9,419,300</b>	<b>161,409,700</b>
Homestead Portion	30,965,777	171,780	93,000	98,792,983	0	0	130,023,540	0	130,023,540
Non-Homestead Portion	709,723	7,229,320	2,003,100	12,024,717	0	0	21,966,860	9,419,300	31,386,160

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

**2003 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-220 REETHS-PUFFER</b>									
<b>Cedar Creek Township</b>	<b>31,100</b>	<b>108,500</b>	<b>0</b>	<b>5,992,800</b>	<b>0</b>	<b>0</b>	<b>6,132,400</b>	<b>542,400</b>	<b>6,674,800</b>
Homestead Portion	0	37,700	0	5,183,578	0	0	5,221,278	0	5,221,278
Non-Homestead Portion	31,100	70,800	0	809,222	0	0	911,122	542,400	1,453,522
<b>Dalton Township</b>	<b>47,300</b>	<b>14,918,600</b>	<b>1,588,600</b>	<b>149,315,500</b>	<b>0</b>	<b>0</b>	<b>165,870,000</b>	<b>7,398,700</b>	<b>173,268,700</b>
Homestead Portion	47,300	415,586	0	125,423,179	0	0	125,886,065	0	125,886,065
Non-Homestead Portion	0	14,503,014	1,588,600	23,892,321	0	0	39,983,935	7,398,700	47,382,635
<b>Fruitland Township</b>	<b>2,299,500</b>	<b>5,715,800</b>	<b>0</b>	<b>40,052,900</b>	<b>0</b>	<b>0</b>	<b>48,068,200</b>	<b>5,007,700</b>	<b>53,075,900</b>
Homestead Portion	2,299,500	0	0	33,021,650	0	0	35,321,150	0	35,321,150
Non-Homestead Portion	0	5,715,800	0	7,031,250	0	0	12,747,050	5,007,700	17,754,750
<b>Laketon Township</b>	<b>82,600</b>	<b>4,500,400</b>	<b>0</b>	<b>208,362,700</b>	<b>0</b>	<b>0</b>	<b>212,945,700</b>	<b>3,251,000</b>	<b>216,196,700</b>
Homestead Portion	82,600	736,420	0	185,529,355	0	0	186,348,375	0	186,348,375
Non-Homestead Portion	0	3,763,980	0	22,833,345	0	0	26,597,325	3,251,000	29,848,325
<b>Muskegon Township</b>	<b>611,700</b>	<b>25,858,200</b>	<b>3,184,800</b>	<b>81,314,500</b>	<b>0</b>	<b>0</b>	<b>110,969,200</b>	<b>6,963,600</b>	<b>117,932,800</b>
Homestead Portion	611,700	160,600	0	73,175,855	0	0	73,948,155	0	73,948,155
Non-Homestead Portion	0	25,697,600	3,184,800	8,138,645	0	0	37,021,045	6,963,600	43,984,645
<b>City of Muskegon</b>	<b>0</b>	<b>145,000</b>	<b>48,620,299</b>	<b>231,200</b>	<b>0</b>	<b>0</b>	<b>48,996,499</b>	<b>3,959,000</b>	<b>52,955,499</b>
Homestead Portion	0	0	0	231,200	0	0	231,200	0	231,200
Non-Homestead Portion	0	145,000	48,620,299	0	0	0	48,765,299	3,959,000	52,724,299
<b>61-220 TOTALS</b>	<b>3,072,200</b>	<b>51,246,500</b>	<b>53,393,699</b>	<b>485,269,600</b>	<b>0</b>	<b>0</b>	<b>592,981,999</b>	<b>27,122,400</b>	<b>620,104,399</b>
Homestead Portion	3,041,100	1,350,306	0	422,564,817	0	0	426,956,223	0	426,956,223
Non-Homestead Portion	31,100	49,896,194	53,393,699	62,704,783	0	0	166,025,776	27,122,400	193,148,176
<b>61-240 WHITEHALL</b>									
<b>Blue Lake Township</b>	<b>0</b>	<b>429,800</b>	<b>0</b>	<b>37,774,205</b>	<b>0</b>	<b>0</b>	<b>38,204,005</b>	<b>843,600</b>	<b>39,047,605</b>
Homestead Portion	0	51,640	0	29,576,750	0	0	29,628,390	0	29,628,390
Non-Homestead Portion	0	378,160	0	8,197,455	0	0	8,575,615	843,600	9,419,215
<b>Dalton Township</b>	<b>0</b>	<b>263,900</b>	<b>8,700</b>	<b>29,529,800</b>	<b>0</b>	<b>0</b>	<b>29,802,400</b>	<b>1,010,400</b>	<b>30,812,800</b>
Homestead Portion	0	24,846	0	22,792,900	0	0	22,817,746	0	22,817,746
Non-Homestead Portion	0	239,054	8,700	6,736,900	0	0	6,984,654	1,010,400	7,995,054
<b>Fruitland Township</b>	<b>5,817,400</b>	<b>4,650,700</b>	<b>0</b>	<b>192,400,700</b>	<b>0</b>	<b>0</b>	<b>202,868,800</b>	<b>2,531,900</b>	<b>205,400,700</b>
Homestead Portion	5,817,400	138,649	0	124,703,400	0	0	130,659,449	0	130,659,449
Non-Homestead Portion	0	4,512,051	0	67,697,300	0	0	72,209,351	2,531,900	74,741,251
<b>Whitehall Township</b>	<b>0</b>	<b>15,976,500</b>	<b>363,600</b>	<b>36,009,700</b>	<b>0</b>	<b>0</b>	<b>52,349,800</b>	<b>5,020,000</b>	<b>57,369,800</b>
Homestead Portion	0	0	0	30,797,800	0	0	30,797,800	0	30,797,800
Non-Homestead Portion	0	15,976,500	363,600	5,211,900	0	0	21,552,000	5,020,000	26,572,000
<b>City of Whitehall</b>	<b>57,600</b>	<b>20,429,000</b>	<b>12,447,600</b>	<b>50,816,400</b>	<b>0</b>	<b>0</b>	<b>83,750,600</b>	<b>33,392,600</b>	<b>117,143,200</b>
Homestead Portion	57,600	573,133	0	39,495,984	0	0	40,126,717	0	40,126,717
Non-Homestead Portion	0	19,855,867	12,447,600	11,320,416	0	0	43,623,883	33,392,600	77,016,483
<b>61-240 TOTALS</b>	<b>5,875,000</b>	<b>41,749,900</b>	<b>12,819,900</b>	<b>346,530,805</b>	<b>0</b>	<b>0</b>	<b>406,975,605</b>	<b>42,798,500</b>	<b>449,774,105</b>
Homestead Portion	5,875,000	788,268	0	247,366,834	0	0	254,030,102	0	254,030,102
Non-Homestead Portion	0	40,961,632	12,819,900	99,163,971	0	0	152,945,503	42,798,500	195,744,003
<b>GRAND TOTALS</b>									
<b>Homestead Portion</b>	<b>113,768,600</b>	<b>673,530,210</b>	<b>223,302,899</b>	<b>3,215,627,368</b>	<b>0</b>	<b>0</b>	<b>4,226,229,077</b>	<b>367,789,945</b>	<b>4,594,019,022</b>
<b>Non-Homestead Portion</b>	<b>111,196,349</b>	<b>11,555,932</b>	<b>274,100</b>	<b>2,631,070,168</b>	<b>0</b>	<b>0</b>	<b>2,754,096,549</b>	<b>0</b>	<b>2,754,096,549</b>
<b>Non-Homestead Portion</b>	<b>2,572,251</b>	<b>661,974,278</b>	<b>223,028,799</b>	<b>584,557,200</b>	<b>0</b>	<b>0</b>	<b>1,472,132,528</b>	<b>367,789,945</b>	<b>1,839,922,473</b>

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

**2003 COUNTY EQUALIZED VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>INTERMEDIATE SCHOOLS</b>									
<b>MUSKEGON COUNTY</b>									
61-080 FRUITPORT	5,889,100	98,559,700	3,314,100	296,890,900	0	0	404,653,800	24,922,045	429,575,845
61-120 HOLTON	11,218,100	5,693,500	0	124,137,400	0	0	141,049,000	3,311,800	144,360,800
61-060 MONA SHORES	10,388,500	158,188,000	20,330,700	649,289,600	0	0	838,196,800	49,878,200	888,075,000
61-180 MONTAGUE	11,950,300	15,631,200	10,989,700	210,890,950	0	0	249,462,150	15,483,200	264,945,350
61-010 MUSKEGON	157,800	148,183,100	30,014,100	395,485,613	0	0	573,840,613	79,499,300	653,339,913
61-020 MUSKEGON HEIGHTS	0	23,980,200	12,367,800	79,932,300	0	0	116,280,300	22,309,800	138,590,100
61-230 NORTH MUSKEGON	0	18,408,410	0	130,397,200	0	0	148,805,610	4,241,600	153,047,210
61-065 OAKRIDGE	2,110,000	17,820,600	9,508,800	133,068,800	0	0	162,508,200	15,433,100	177,941,300
61-190 ORCHARD VIEW	92,200	65,425,600	41,556,400	171,550,800	0	0	278,625,000	60,389,400	339,014,400
61-210 RAVENNA	31,675,500	7,401,100	2,096,100	110,817,700	0	0	151,990,400	9,419,300	161,409,700
61-220 REETHS-PUFFER	3,072,200	51,246,500	53,393,699	485,269,600	0	0	592,981,999	27,122,400	620,104,399
61-240 WHITEHALL	5,875,000	41,749,900	12,819,900	346,530,805	0	0	406,975,605	42,798,500	449,774,105
<b>MUSKEGON TOTALS</b>	<b>82,428,700</b>	<b>652,287,810</b>	<b>196,391,299</b>	<b>3,134,261,668</b>	<b>0</b>	<b>0</b>	<b>4,065,369,477</b>	<b>354,808,645</b>	<b>4,420,178,122</b>
<b>OTTAWA COUNTY</b>									
70-120 COOPERSVILLE	5,795,200	0	54,300	8,748,600	0	0	14,598,100	187,700	14,785,800
70-010 GRAND HAVEN	1,180,000	18,619,200	25,955,700	30,199,900	0	0	75,954,800	9,853,900	85,808,700
<b>OTTAWA TOTALS</b>	<b>6,975,200</b>	<b>18,619,200</b>	<b>26,010,000</b>	<b>38,948,500</b>	<b>0</b>	<b>0</b>	<b>90,552,900</b>	<b>10,041,600</b>	<b>100,594,500</b>
<b>NEWAYGO COUNTY</b>									
62-040 FREMONT	3,098,600	503,900	0	1,485,100	0	0	5,087,600	725,700	5,813,300
62-050 GRANT	9,172,000	1,439,400	551,100	23,084,700	0	0	34,247,200	1,116,000	35,363,200
<b>NEWAYGO TOTALS</b>	<b>12,270,600</b>	<b>1,943,300</b>	<b>551,100</b>	<b>24,569,800</b>	<b>0</b>	<b>0</b>	<b>39,334,800</b>	<b>1,841,700</b>	<b>41,176,500</b>
<b>KENT COUNTY</b>									
41-150 KENT CITY	12,094,100	679,900	350,500	17,847,400	0	0	30,971,900	1,098,000	32,069,900
<b>KENT TOTALS</b>	<b>12,094,100</b>	<b>679,900</b>	<b>350,500</b>	<b>17,847,400</b>	<b>0</b>	<b>0</b>	<b>30,971,900</b>	<b>1,098,000</b>	<b>32,069,900</b>
<b>GRAND TOTAL</b>	<b>113,768,600</b>	<b>673,530,210</b>	<b>223,302,899</b>	<b>3,215,627,368</b>	<b>0</b>	<b>0</b>	<b>4,226,229,077</b>	<b>367,789,945</b>	<b>4,594,019,022</b>

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

**2003 COUNTY EQUALIZED VALUATION**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>VILLAGES</b>									
<b>44 VILL OF CASNOVIA</b>	<b>243,800</b>	<b>319,500</b>	<b>280,500</b>	<b>2,416,700</b>	<b>0</b>	<b>0</b>	<b>3,260,500</b>	<b>171,000</b>	<b>3,431,500</b>
<b>41 VILL OF FRUITPORT</b>	<b>0</b>	<b>3,200,200</b>	<b>270,500</b>	<b>24,393,300</b>	<b>0</b>	<b>0</b>	<b>27,864,000</b>	<b>1,136,100</b>	<b>29,000,100</b>
<b>42 VILL OF LAKEWOOD CLUB</b>	<b>0</b>	<b>263,900</b>	<b>300</b>	<b>17,478,900</b>	<b>0</b>	<b>0</b>	<b>17,743,100</b>	<b>539,000</b>	<b>18,282,100</b>
<b>43 VILL OF RAVENNA</b>	<b>108,900</b>	<b>3,182,400</b>	<b>639,600</b>	<b>23,205,300</b>	<b>0</b>	<b>0</b>	<b>27,136,200</b>	<b>1,705,900</b>	<b>28,842,100</b>

**AUTHORITIES**

<b>HACKLEY PUBIC LIBRARY</b>									
<b>Muskegon Township</b>	<b>0</b>	<b>1,493,200</b>	<b>678,400</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>2,251,600</b>	<b>149,100</b>	<b>2,400,700</b>
61-010 MUSKEGON	0	1,493,200	678,400	80,000	0	0	2,251,600	149,100	2,400,700
<b>City of Muskegon</b>	<b>181,300</b>	<b>144,310,700</b>	<b>110,600,499</b>	<b>383,845,613</b>	<b>0</b>	<b>0</b>	<b>638,938,112</b>	<b>124,840,700</b>	<b>763,778,812</b>
61-010 MUSKEGON	157,800	131,139,100	28,203,800	381,277,713	0	0	540,778,413	77,648,700	618,427,113
61-190 ORCHARD VIEW	23,500	13,026,600	33,776,400	2,336,700	0	0	49,163,200	43,233,000	92,396,200
61-220 REETHS-PUFFER	0	145,000	48,620,299	231,200	0	0	48,996,499	3,959,000	52,955,499
<b>City of Norton Shores</b>	<b>0</b>	<b>15,550,800</b>	<b>1,131,900</b>	<b>14,127,900</b>	<b>0</b>	<b>0</b>	<b>30,810,600</b>	<b>1,701,500</b>	<b>32,512,100</b>
61-010 MUSKEGON	0	15,550,800	1,131,900	14,127,900	0	0	30,810,600	1,701,500	32,512,100
<b>TOTAL LIBRARY</b>	<b>181,300</b>	<b>161,354,700</b>	<b>112,410,799</b>	<b>398,053,513</b>	<b>0</b>	<b>0</b>	<b>672,000,312</b>	<b>126,691,300</b>	<b>798,691,612</b>

<b>WHITE LAKE LIBRARY</b>									
<b>61-240 WHITEHALL</b>	<b>5,875,000</b>	<b>41,749,900</b>	<b>12,819,900</b>	<b>346,530,805</b>	<b>0</b>	<b>0</b>	<b>406,975,605</b>	<b>42,798,500</b>	<b>449,774,105</b>
Blue Lake Township	0	429,800	0	37,774,205	0	0	38,204,005	843,600	39,047,605
Dalton Township	0	263,900	8,700	29,529,800	0	0	29,802,400	1,010,400	30,812,800
Fruitland Township	5,817,400	4,650,700	0	192,400,700	0	0	202,868,800	2,531,900	205,400,700
Whitehall Township	0	15,976,500	363,600	36,009,700	0	0	52,349,800	5,020,000	57,369,800
City of Whitehall	57,600	20,429,000	12,447,600	50,816,400	0	0	83,750,600	33,392,600	117,143,200
<b>TOTAL LIBRARY</b>	<b>5,875,000</b>	<b>41,749,900</b>	<b>12,819,900</b>	<b>346,530,805</b>	<b>0</b>	<b>0</b>	<b>406,975,605</b>	<b>42,798,500</b>	<b>449,774,105</b>

<b>WHITE LAKE FIRE AUTHORITY</b>									
Fruitland Township	8,116,900	10,366,500	0	232,453,600	0	0	250,937,000	7,539,600	258,476,600
Whitehall Township	0	15,976,500	363,600	37,132,300	0	0	53,472,400	5,027,700	58,500,100
City of Whitehall	57,600	20,429,000	12,447,600	50,816,400	0	0	83,750,600	33,392,600	117,143,200
<b>TOTAL AUTHORITY</b>	<b>8,174,500</b>	<b>46,772,000</b>	<b>12,811,200</b>	<b>320,402,300</b>	<b>0</b>	<b>0</b>	<b>388,160,000</b>	<b>45,959,900</b>	<b>434,119,900</b>

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

**2003 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>70-120 COOPERSVILLE</b>									
<b>Ravenna Township</b>	<b>2,944,386</b>	<b>0</b>	<b>35,473</b>	<b>4,563,317</b>	<b>0</b>	<b>0</b>	<b>7,543,176</b>	<b>170,800</b>	<b>7,713,976</b>
Homestead Portion	2,786,341	0	10,998	4,347,091	0	0	7,144,430	0	7,144,430
Non-Homestead Portion	158,045	0	24,475	216,226	0	0	398,746	170,800	569,546
<b>Sullivan Township</b>	<b>210,581</b>	<b>0</b>	<b>0</b>	<b>1,313,346</b>	<b>0</b>	<b>0</b>	<b>1,523,927</b>	<b>16,900</b>	<b>1,540,827</b>
Homestead Portion	210,581	0	0	1,216,565	0	0	1,427,146	0	1,427,146
Non-Homestead Portion	0	0	0	96,781	0	0	96,781	16,900	113,681
<b>70-120 TOTALS</b>	<b>3,154,967</b>	<b>0</b>	<b>35,473</b>	<b>5,876,663</b>	<b>0</b>	<b>0</b>	<b>9,067,103</b>	<b>187,700</b>	<b>9,254,803</b>
Homestead Portion	2,996,922	0	10,998	5,563,656	0	0	8,571,576	0	8,571,576
Non-Homestead Portion	158,045	0	24,475	313,007	0	0	495,527	187,700	683,227
<b>62-040 FREMONT</b>									
<b>Holton Township</b>	<b>1,957,714</b>	<b>370,685</b>	<b>0</b>	<b>1,133,912</b>	<b>0</b>	<b>0</b>	<b>3,462,311</b>	<b>725,700</b>	<b>4,188,011</b>
Homestead Portion	1,948,391	23,872	0	1,013,413	0	0	2,985,676	0	2,985,676
Non-Homestead Portion	9,323	346,813	0	120,499	0	0	476,635	725,700	1,202,335
<b>62-040 TOTALS</b>	<b>1,957,714</b>	<b>370,685</b>	<b>0</b>	<b>1,133,912</b>	<b>0</b>	<b>0</b>	<b>3,462,311</b>	<b>725,700</b>	<b>4,188,011</b>
Homestead Portion	1,948,391	23,872	0	1,013,413	0	0	2,985,676	0	2,985,676
Non-Homestead Portion	9,323	346,813	0	120,499	0	0	476,635	725,700	1,202,335
<b>61-080 FRUITPORT</b>									
<b>Fruitport Township</b>	<b>2,601,255</b>	<b>74,032,361</b>	<b>2,895,553</b>	<b>218,806,646</b>	<b>0</b>	<b>0</b>	<b>298,335,815</b>	<b>24,402,564</b>	<b>322,738,379</b>
Homestead Portion	2,601,255	2,371,081	13,511	200,117,724	0	0	205,103,571	0	205,103,571
Non-Homestead Portion	0	71,661,280	2,882,042	18,688,922	0	0	93,232,244	24,402,564	117,634,808
<b>Sullivan Township</b>	<b>603,171</b>	<b>184,168</b>	<b>0</b>	<b>16,896,652</b>	<b>0</b>	<b>0</b>	<b>17,683,991</b>	<b>455,947</b>	<b>18,139,938</b>
Homestead Portion	603,171	0	0	15,800,939	0	0	16,404,110	0	16,404,110
Non-Homestead Portion	0	184,168	0	1,095,713	0	0	1,279,881	455,947	1,735,828
<b>61-080 TOTALS</b>	<b>3,204,426</b>	<b>74,216,529</b>	<b>2,895,553</b>	<b>235,703,298</b>	<b>0</b>	<b>0</b>	<b>316,019,806</b>	<b>24,858,511</b>	<b>340,878,317</b>
Homestead Portion	3,204,426	2,371,081	13,511	215,918,663	0	0	221,507,681	0	221,507,681
Non-Homestead Portion	0	71,845,448	2,882,042	19,784,635	0	0	94,512,125	24,858,511	119,370,636
<b>70-010 GRAND HAVEN</b>									
<b>City of Norton Shores</b>	<b>303,067</b>	<b>12,218,062</b>	<b>20,711,046</b>	<b>22,866,561</b>	<b>0</b>	<b>0</b>	<b>56,098,736</b>	<b>9,853,900</b>	<b>65,952,636</b>
Homestead Portion	303,067	35,470	3,755	14,381,694	0	0	14,723,986	0	14,723,986
Non-Homestead Portion	0	12,182,592	20,707,291	8,484,867	0	0	41,374,750	9,853,900	51,228,650
<b>70-010 TOTALS</b>	<b>303,067</b>	<b>12,218,062</b>	<b>20,711,046</b>	<b>22,866,561</b>	<b>0</b>	<b>0</b>	<b>56,098,736</b>	<b>9,853,900</b>	<b>65,952,636</b>
Homestead Portion	303,067	35,470	3,755	14,381,694	0	0	14,723,986	0	14,723,986
Non-Homestead Portion	0	12,182,592	20,707,291	8,484,867	0	0	41,374,750	9,853,900	51,228,650
<b>62-050 GRANT</b>									
<b>Casnovia Township</b>	<b>6,013,509</b>	<b>1,255,842</b>	<b>464,300</b>	<b>16,737,081</b>	<b>0</b>	<b>0</b>	<b>24,470,732</b>	<b>1,080,300</b>	<b>25,551,032</b>
Homestead Portion	5,746,907	37,859	25,381	15,076,551	0	0	20,886,698	0	20,886,698
Non-Homestead Portion	266,602	1,217,983	438,919	1,660,530	0	0	3,584,034	1,080,300	4,664,334
<b>Moorland Township</b>	<b>264,901</b>	<b>0</b>	<b>0</b>	<b>535,598</b>	<b>0</b>	<b>0</b>	<b>800,499</b>	<b>35,700</b>	<b>836,199</b>
Homestead Portion	264,901	0	0	462,443	0	0	727,344	0	727,344
Non-Homestead Portion	0	0	0	73,155	0	0	73,155	35,700	108,855
<b>62-050 TOTALS</b>	<b>6,278,410</b>	<b>1,255,842</b>	<b>464,300</b>	<b>17,272,679</b>	<b>0</b>	<b>0</b>	<b>25,271,231</b>	<b>1,116,000</b>	<b>26,387,231</b>
Homestead Portion	6,011,808	37,859	25,381	15,538,994	0	0	21,614,042	0	21,614,042
Non-Homestead Portion	266,602	1,217,983	438,919	1,733,685	0	0	3,657,189	1,116,000	4,773,189

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

**2003 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-120 HOLTON</b>									
<b>Blue Lake Township</b>	<b>0</b>	<b>223,243</b>	<b>0</b>	<b>20,367,442</b>	<b>0</b>	<b>0</b>	<b>20,590,685</b>	<b>498,900</b>	<b>21,089,585</b>
Homestead Portion	0	65,778	0	15,387,328	0	0	15,453,106	0	15,453,106
Non-Homestead Portion	0	157,465	0	4,980,114	0	0	5,137,579	498,900	5,636,479
<b>Cedar Creek Township</b>	<b>2,113,538</b>	<b>2,061,824</b>	<b>0</b>	<b>42,037,228</b>	<b>0</b>	<b>0</b>	<b>46,212,590</b>	<b>992,100</b>	<b>47,204,690</b>
Homestead Portion	1,893,450	69,019	0	33,448,453	0	0	35,410,922	0	35,410,922
Non-Homestead Portion	220,088	1,992,805	0	8,588,775	0	0	10,801,668	992,100	11,793,768
<b>Holton Township</b>	<b>4,151,523</b>	<b>1,646,787</b>	<b>0</b>	<b>28,034,417</b>	<b>0</b>	<b>0</b>	<b>33,832,727</b>	<b>1,820,800</b>	<b>35,653,527</b>
Homestead Portion	4,060,452	148,085	0	21,170,139	0	0	25,378,676	0	25,378,676
Non-Homestead Portion	91,071	1,498,702	0	6,864,278	0	0	8,454,051	1,820,800	10,274,851
<b>61-120 TOTALS</b>	<b>6,265,061</b>	<b>3,931,854</b>	<b>0</b>	<b>90,439,087</b>	<b>0</b>	<b>0</b>	<b>100,636,002</b>	<b>3,311,800</b>	<b>103,947,802</b>
Homestead Portion	<b>5,953,902</b>	<b>282,882</b>	<b>0</b>	<b>70,005,920</b>	<b>0</b>	<b>0</b>	<b>76,242,704</b>	<b>0</b>	<b>76,242,704</b>
Non-Homestead Portion	<b>311,159</b>	<b>3,648,972</b>	<b>0</b>	<b>20,433,167</b>	<b>0</b>	<b>0</b>	<b>24,393,298</b>	<b>3,311,800</b>	<b>27,705,098</b>
<b>41-150 KENT CITY</b>									
<b>Casnovia Township</b>	<b>8,499,153</b>	<b>641,248</b>	<b>197,301</b>	<b>13,287,668</b>	<b>0</b>	<b>0</b>	<b>22,625,370</b>	<b>1,098,000</b>	<b>23,723,370</b>
Homestead Portion	8,147,988	46,900	47,982	11,928,125	0	0	20,170,995	0	20,170,995
Non-Homestead Portion	351,165	594,348	149,319	1,359,543	0	0	2,454,375	1,098,000	3,552,375
<b>41-150 TOTALS</b>	<b>8,499,153</b>	<b>641,248</b>	<b>197,301</b>	<b>13,287,668</b>	<b>0</b>	<b>0</b>	<b>22,625,370</b>	<b>1,098,000</b>	<b>23,723,370</b>
Homestead Portion	8,147,988	46,900	47,982	11,928,125	0	0	20,170,995	0	20,170,995
Non-Homestead Portion	351,165	594,348	149,319	1,359,543	0	0	2,454,375	1,098,000	3,552,375
<b>61-060 MONA SHORES</b>									
<b>Fruitport Township</b>	<b>0</b>	<b>6,143,843</b>	<b>0</b>	<b>1,221,831</b>	<b>0</b>	<b>0</b>	<b>7,365,674</b>	<b>210,600</b>	<b>7,576,274</b>
Homestead Portion	0	22,124	0	1,097,263	0	0	1,119,387	0	1,119,387
Non-Homestead Portion	0	6,121,719	0	124,568	0	0	6,246,287	210,600	6,456,887
<b>City of Muskegon Heights</b>	<b>0</b>	<b>2,984,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,984,096</b>	<b>521,600</b>	<b>3,505,696</b>
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	2,984,096	0	0	0	0	2,984,096	521,600	3,505,696
<b>City of Norton Shores</b>	<b>2,966,542</b>	<b>91,310,693</b>	<b>14,864,734</b>	<b>462,926,785</b>	<b>0</b>	<b>0</b>	<b>572,068,754</b>	<b>39,927,560</b>	<b>611,996,314</b>
Homestead Portion	2,966,542	215,506	0	421,226,975	0	0	424,409,023	0	424,409,023
Non-Homestead Portion	0	91,095,187	14,864,734	41,699,810	0	0	147,659,731	39,927,560	187,587,291
<b>City of Roosevelt Park</b>	<b>0</b>	<b>32,648,124</b>	<b>2,113,558</b>	<b>58,158,579</b>	<b>0</b>	<b>0</b>	<b>92,920,261</b>	<b>9,190,400</b>	<b>102,110,661</b>
Homestead Portion	0	143,633	0	51,669,694	0	0	51,813,327	0	51,813,327
Non-Homestead Portion	0	32,504,491	2,113,558	6,488,885	0	0	41,106,934	9,190,400	50,297,334
<b>61-060 TOTALS</b>	<b>2,966,542</b>	<b>133,086,756</b>	<b>16,978,292</b>	<b>522,307,195</b>	<b>0</b>	<b>0</b>	<b>675,338,785</b>	<b>49,850,160</b>	<b>725,188,945</b>
Homestead Portion	<b>2,966,542</b>	<b>381,263</b>	<b>0</b>	<b>473,993,932</b>	<b>0</b>	<b>0</b>	<b>477,341,737</b>	<b>0</b>	<b>477,341,737</b>
Non-Homestead Portion	<b>0</b>	<b>132,705,493</b>	<b>16,978,292</b>	<b>48,313,263</b>	<b>0</b>	<b>0</b>	<b>197,997,048</b>	<b>49,850,160</b>	<b>247,847,208</b>

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

**2003 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-180 MONTAGUE</b>									
<b>Montague Township</b>	<b>3,546,250</b>	<b>2,077,579</b>	<b>705,123</b>	<b>28,651,331</b>	<b>0</b>	<b>0</b>	<b>34,980,283</b>	<b>4,163,700</b>	<b>39,143,983</b>
Homestead Portion	3,523,062	60,260	0	22,632,973	0	0	26,216,295	0	26,216,295
Non-Homestead Portion	23,188	2,017,319	705,123	6,018,358	0	0	8,763,988	4,163,700	12,927,688
<b>Whitehall Township</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>776,997</b>	<b>0</b>	<b>0</b>	<b>776,997</b>	<b>7,700</b>	<b>784,697</b>
Homestead Portion	0	0	0	627,159	0	0	627,159	0	627,159
Non-Homestead Portion	0	0	0	149,838	0	0	149,838	7,700	157,538
<b>White River Township</b>	<b>3,454,502</b>	<b>2,307,612</b>	<b>1,107,601</b>	<b>52,281,476</b>	<b>0</b>	<b>0</b>	<b>59,151,191</b>	<b>856,600</b>	<b>60,007,791</b>
Homestead Portion	3,357,224	23,200	0	28,579,342	0	0	31,959,766	0	31,959,766
Non-Homestead Portion	97,278	2,284,412	1,107,601	23,702,134	0	0	27,191,425	856,600	28,048,025
<b>City of Montague</b>	<b>20,552</b>	<b>6,315,193</b>	<b>6,299,834</b>	<b>43,414,878</b>	<b>0</b>	<b>0</b>	<b>56,050,457</b>	<b>10,455,200</b>	<b>66,505,657</b>
Homestead Portion	20,552	110,843	0	31,764,203	0	0	31,895,598	0	31,895,598
Non-Homestead Portion	0	6,204,350	6,299,834	11,650,675	0	0	24,154,859	10,455,200	34,610,059
<b>61-180 TOTALS</b>	<b>7,021,304</b>	<b>10,700,384</b>	<b>8,112,558</b>	<b>125,124,682</b>	<b>0</b>	<b>0</b>	<b>150,958,928</b>	<b>15,483,200</b>	<b>166,442,128</b>
Homestead Portion	<b>6,900,838</b>	<b>194,303</b>	<b>0</b>	<b>83,603,677</b>	<b>0</b>	<b>0</b>	<b>90,698,818</b>	<b>0</b>	<b>90,698,818</b>
Non-Homestead Portion	120,466	10,506,081	8,112,558	41,521,005	0	0	60,260,110	15,483,200	75,743,310
<b>61-010 MUSKEGON</b>									
<b>Muskegon Township</b>	<b>0</b>	<b>994,704</b>	<b>330,792</b>	<b>23,130</b>	<b>0</b>	<b>0</b>	<b>1,348,626</b>	<b>149,100</b>	<b>1,497,726</b>
Homestead Portion	0	0	0	0	0	0	0	0	0
Non-Homestead Portion	0	994,704	330,792	23,130	0	0	1,348,626	149,100	1,497,726
<b>City of Muskegon</b>	<b>141,413</b>	<b>114,216,311</b>	<b>25,850,642</b>	<b>293,051,192</b>	<b>0</b>	<b>0</b>	<b>433,259,558</b>	<b>77,641,198</b>	<b>510,900,756</b>
Homestead Portion	141,413	555,727	1,320	219,163,854	0	0	219,862,314	0	219,862,314
Non-Homestead Portion	0	113,660,584	25,849,322	73,887,338	0	0	213,397,244	77,641,198	291,038,442
<b>City of Norton Shores</b>	<b>0</b>	<b>12,720,583</b>	<b>899,217</b>	<b>9,886,319</b>	<b>0</b>	<b>0</b>	<b>23,506,119</b>	<b>1,701,500</b>	<b>25,207,619</b>
Homestead Portion	0	3,356	0	7,591,175	0	0	7,594,531	0	7,594,531
Non-Homestead Portion	0	12,717,227	899,217	2,295,144	0	0	15,911,588	1,701,500	17,613,088
<b>61-010 TOTALS</b>	<b>141,413</b>	<b>127,931,598</b>	<b>27,080,651</b>	<b>302,960,641</b>	<b>0</b>	<b>0</b>	<b>458,114,303</b>	<b>79,491,798</b>	<b>537,606,101</b>
Homestead Portion	<b>141,413</b>	<b>559,083</b>	<b>1,320</b>	<b>226,755,029</b>	<b>0</b>	<b>0</b>	<b>227,456,845</b>	<b>0</b>	<b>227,456,845</b>
Non-Homestead Portion	0	127,372,515	27,079,331	76,205,612	0	0	230,657,458	79,491,798	310,149,256
<b>61-020 MUSKEGON HEIGHTS</b>									
<b>City of Muskegon Heights</b>	<b>0</b>	<b>22,143,180</b>	<b>11,955,978</b>	<b>60,277,370</b>	<b>0</b>	<b>0</b>	<b>94,376,528</b>	<b>22,306,930</b>	<b>116,683,458</b>
Homestead Portion	0	0	0	36,604,655	0	0	36,604,655	0	36,604,655
Non-Homestead Portion	0	22,143,180	11,955,978	23,672,715	0	0	57,771,873	22,306,930	80,078,803
<b>61-020 TOTALS</b>	<b>0</b>	<b>22,143,180</b>	<b>11,955,978</b>	<b>60,277,370</b>	<b>0</b>	<b>0</b>	<b>94,376,528</b>	<b>22,306,930</b>	<b>116,683,458</b>
Homestead Portion	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,604,655</b>	<b>0</b>	<b>0</b>	<b>36,604,655</b>	<b>0</b>	<b>36,604,655</b>
Non-Homestead Portion	0	22,143,180	11,955,978	23,672,715	0	0	57,771,873	22,306,930	80,078,803

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

**2003 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-230 NORTH MUSKEGON</b>									
City of North Muskegon	0	14,826,110	0	101,600,328	0	0	116,426,438	4,241,600	120,668,038
Homestead Portion	0	141,510	0	92,368,346	0	0	92,509,856	0	92,509,856
Non-Homestead Portion	0	14,684,600	0	9,231,982	0	0	23,916,582	4,241,600	28,158,182
<b>61-230 TOTALS</b>	<b>0</b>	<b>14,826,110</b>	<b>0</b>	<b>101,600,328</b>	<b>0</b>	<b>0</b>	<b>116,426,438</b>	<b>4,241,600</b>	<b>120,668,038</b>
Homestead Portion	0	141,510	0	92,368,346	0	0	92,509,856	0	92,509,856
Non-Homestead Portion	0	14,684,600	0	9,231,982	0	0	23,916,582	4,241,600	28,158,182
<b>61-065 OAKRIDGE</b>									
Cedar Creek Township	166,094	127,548	0	447,776	0	0	741,418	145,900	887,318
Homestead Portion	166,094	0	0	413,039	0	0	579,133	0	579,133
Non-Homestead Portion	0	127,548	0	34,737	0	0	162,285	145,900	308,185
Egelston Township	647,832	12,759,260	7,749,491	99,124,761	0	0	120,281,344	15,287,200	135,568,544
Homestead Portion	647,832	220,080	0	88,552,443	0	0	89,420,355	0	89,420,355
Non-Homestead Portion	0	12,539,180	7,749,491	10,572,318	0	0	30,860,989	15,287,200	46,148,189
<b>61-065 TOTALS</b>	<b>813,926</b>	<b>12,886,808</b>	<b>7,749,491</b>	<b>99,572,537</b>	<b>0</b>	<b>0</b>	<b>121,022,762</b>	<b>15,433,100</b>	<b>136,455,862</b>
Homestead Portion	813,926	220,080	0	88,965,482	0	0	89,999,488	0	89,999,488
Non-Homestead Portion	0	12,666,728	7,749,491	10,607,055	0	0	31,023,274	15,433,100	46,456,374
<b>61-190 ORCHARD VIEW</b>									
Muskegon Township	41,381	37,066,393	6,079,337	133,585,805	0	0	176,772,916	17,087,159	193,860,075
Homestead Portion	41,381	211,069	0	118,908,241	0	0	119,160,691	0	119,160,691
Non-Homestead Portion	0	36,855,324	6,079,337	14,677,564	0	0	57,612,225	17,087,159	74,699,384
City of Muskegon	22,431	10,420,444	30,146,776	2,100,743	0	0	42,690,394	43,233,000	85,923,394
Homestead Portion	22,431	0	0	1,640,698	0	0	1,663,129	0	1,663,129
Non-Homestead Portion	0	10,420,444	30,146,776	460,045	0	0	41,027,265	43,233,000	84,260,265
<b>61-190 TOTALS</b>	<b>63,812</b>	<b>47,486,837</b>	<b>36,226,113</b>	<b>135,686,548</b>	<b>0</b>	<b>0</b>	<b>219,463,310</b>	<b>60,320,159</b>	<b>279,783,469</b>
Homestead Portion	63,812	211,069	0	120,548,939	0	0	120,823,820	0	120,823,820
Non-Homestead Portion	0	47,275,768	36,226,113	15,137,609	0	0	98,639,490	60,320,159	158,959,649
<b>61-210 RAVENNA</b>									
Casnovia Township	260,863	105,593	0	1,936,724	0	0	2,303,180	58,100	2,361,280
Homestead Portion	228,180	0	0	1,689,234	0	0	1,917,414	0	1,917,414
Non-Homestead Portion	32,683	105,593	0	247,490	0	0	385,766	58,100	443,866
Moorland Township	4,780,713	1,827,811	463,451	19,986,687	0	0	27,058,662	2,525,700	29,584,362
Homestead Portion	4,637,036	0	5,856	17,420,459	0	0	22,063,351	0	22,063,351
Non-Homestead Portion	143,677	1,827,811	457,595	2,566,228	0	0	4,995,311	2,525,700	7,521,011
Ravenna Township	10,310,224	3,367,625	1,072,791	33,282,555	0	0	48,033,195	5,790,200	53,823,395
Homestead Portion	10,096,626	102,769	18,010	30,963,093	0	0	41,180,498	0	41,180,498
Non-Homestead Portion	213,598	3,264,856	1,054,781	2,319,462	0	0	6,852,697	5,790,200	12,642,897
Sullivan Township	2,032,009	398,582	0	23,845,025	0	0	26,275,616	1,044,682	27,320,298
Homestead Portion	1,945,409	8,169	0	21,278,358	0	0	23,231,936	0	23,231,936
Non-Homestead Portion	86,600	390,413	0	2,566,667	0	0	3,043,680	1,044,682	4,088,362
<b>61-210 TOTALS</b>	<b>17,383,809</b>	<b>5,699,611</b>	<b>1,536,242</b>	<b>79,050,991</b>	<b>0</b>	<b>0</b>	<b>103,670,653</b>	<b>9,418,682</b>	<b>113,089,335</b>
Homestead Portion	16,907,251	110,938	23,866	71,351,144	0	0	88,393,199	0	88,393,199
Non-Homestead Portion	476,558	5,588,673	1,512,376	7,699,847	0	0	15,277,454	9,418,682	24,696,136

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

**2003 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>61-220 REETHS-PUFFER</b>									
<b>Cedar Creek Township</b>	<b>12,992</b>	<b>60,828</b>	<b>0</b>	<b>4,533,627</b>	<b>0</b>	<b>0</b>	<b>4,607,447</b>	<b>542,400</b>	<b>5,149,847</b>
Homestead Portion	0	22,264	0	4,032,902	0	0	4,055,166	0	4,055,166
Non-Homestead Portion	12,992	38,564	0	500,725	0	0	552,281	542,400	1,094,681
<b>Dalton Township</b>	<b>40,855</b>	<b>11,087,321</b>	<b>1,002,983</b>	<b>117,784,165</b>	<b>0</b>	<b>0</b>	<b>129,915,324</b>	<b>7,398,700</b>	<b>137,314,024</b>
Homestead Portion	40,855	304,047	0	100,643,630	0	0	100,988,532	0	100,988,532
Non-Homestead Portion	0	10,783,274	1,002,983	17,140,535	0	0	28,926,792	7,398,700	36,325,492
<b>Fruitland Township</b>	<b>1,293,560</b>	<b>4,905,655</b>	<b>0</b>	<b>28,428,732</b>	<b>0</b>	<b>0</b>	<b>34,627,947</b>	<b>5,007,700</b>	<b>39,635,647</b>
Homestead Portion	1,293,560	0	0	23,900,148	0	0	25,193,708	0	25,193,708
Non-Homestead Portion	0	4,905,655	0	4,528,584	0	0	9,434,239	5,007,700	14,441,939
<b>Laketon Township</b>	<b>20,647</b>	<b>3,656,408</b>	<b>0</b>	<b>161,738,430</b>	<b>0</b>	<b>0</b>	<b>165,415,485</b>	<b>3,251,000</b>	<b>168,666,485</b>
Homestead Portion	20,647	531,651	0	147,371,201	0	0	147,923,499	0	147,923,499
Non-Homestead Portion	0	3,124,757	0	14,367,229	0	0	17,491,986	3,251,000	20,742,986
<b>Muskegon Township</b>	<b>212,325</b>	<b>17,563,481</b>	<b>3,015,364</b>	<b>65,458,935</b>	<b>0</b>	<b>0</b>	<b>86,250,105</b>	<b>6,930,221</b>	<b>93,180,326</b>
Homestead Portion	212,325	46,427	0	60,281,056	0	0	60,539,808	0	60,539,808
Non-Homestead Portion	0	17,517,054	3,015,364	5,177,879	0	0	25,710,297	6,930,221	32,640,518
<b>City of Muskegon</b>	<b>0</b>	<b>42,958</b>	<b>45,989,976</b>	<b>159,764</b>	<b>0</b>	<b>0</b>	<b>46,192,698</b>	<b>3,959,000</b>	<b>50,151,698</b>
Homestead Portion	0	0	0	159,764	0	0	159,764	0	159,764
Non-Homestead Portion	0	42,958	45,989,976	0	0	0	46,032,934	3,959,000	49,991,934
<b>61-220 TOTALS</b>	<b>1,580,379</b>	<b>37,316,651</b>	<b>50,008,323</b>	<b>378,103,653</b>	<b>0</b>	<b>0</b>	<b>467,009,006</b>	<b>27,089,021</b>	<b>494,098,027</b>
Homestead Portion	1,567,387	904,389	0	336,388,701	0	0	338,860,477	0	338,860,477
Non-Homestead Portion	12,992	36,412,262	50,008,323	41,714,952	0	0	128,148,529	27,089,021	155,237,550
<b>61-240 WHITEHALL</b>									
<b>Blue Lake Township</b>	<b>0</b>	<b>335,804</b>	<b>0</b>	<b>29,986,417</b>	<b>0</b>	<b>0</b>	<b>30,322,221</b>	<b>843,600</b>	<b>31,165,821</b>
Homestead Portion	0	37,647	0	25,146,039	0	0	25,183,686	0	25,183,686
Non-Homestead Portion	0	298,157	0	4,840,378	0	0	5,138,535	843,600	5,982,135
<b>Dalton Township</b>	<b>0</b>	<b>174,309</b>	<b>3,327</b>	<b>23,253,566</b>	<b>0</b>	<b>0</b>	<b>23,431,202</b>	<b>1,010,400</b>	<b>24,441,602</b>
Homestead Portion	0	7,918	0	18,941,084	0	0	18,949,002	0	18,949,002
Non-Homestead Portion	0	166,391	3,327	4,312,482	0	0	4,482,200	1,010,400	5,492,600
<b>Fruitland Township</b>	<b>2,347,815</b>	<b>2,777,295</b>	<b>0</b>	<b>137,035,294</b>	<b>0</b>	<b>0</b>	<b>142,160,404</b>	<b>2,531,831</b>	<b>144,692,235</b>
Homestead Portion	2,347,815	90,917	0	93,797,211	0	0	96,235,943	0	96,235,943
Non-Homestead Portion	0	2,686,378	0	43,238,083	0	0	45,924,461	2,531,831	48,456,292
<b>Whitehall Township</b>	<b>0</b>	<b>13,001,926</b>	<b>358,322</b>	<b>28,986,519</b>	<b>0</b>	<b>0</b>	<b>42,346,767</b>	<b>5,020,000</b>	<b>47,366,767</b>
Homestead Portion	0	0	0	25,620,532	0	0	25,620,532	0	25,620,532
Non-Homestead Portion	0	13,001,926	358,322	3,365,987	0	0	16,726,235	5,020,000	21,746,235
<b>City of Whitehall</b>	<b>18,279</b>	<b>14,944,468</b>	<b>10,998,235</b>	<b>41,781,199</b>	<b>0</b>	<b>0</b>	<b>67,742,181</b>	<b>33,392,600</b>	<b>101,134,781</b>
Homestead Portion	18,279	375,746	0	32,915,157	0	0	33,309,182	0	33,309,182
Non-Homestead Portion	0	14,568,722	10,998,235	8,866,042	0	0	34,432,999	33,392,600	67,825,599
<b>61-240 TOTALS</b>	<b>2,366,094</b>	<b>31,233,802</b>	<b>11,359,884</b>	<b>261,042,995</b>	<b>0</b>	<b>0</b>	<b>306,002,775</b>	<b>42,798,431</b>	<b>348,801,206</b>
Homestead Portion	2,366,094	512,228	0	196,420,023	0	0	199,298,345	0	199,298,345
Non-Homestead Portion	0	30,721,574	11,359,884	64,622,972	0	0	106,704,430	42,798,431	149,502,861
<b>GRAND TOTALS</b>									
<b>Homestead Portion</b>	<b>62,000,077</b>	<b>535,945,957</b>	<b>195,311,205</b>	<b>2,452,306,808</b>	<b>0</b>	<b>0</b>	<b>3,245,564,047</b>	<b>367,584,692</b>	<b>3,613,148,739</b>
<b>Non-Homestead Portion</b>	<b>60,293,767</b>	<b>6,032,927</b>	<b>126,813</b>	<b>2,061,350,393</b>	<b>0</b>	<b>0</b>	<b>2,127,803,900</b>	<b>0</b>	<b>2,127,803,900</b>
<b>Non-Homestead Portion</b>	<b>1,706,310</b>	<b>529,913,030</b>	<b>195,184,392</b>	<b>390,956,415</b>	<b>0</b>	<b>0</b>	<b>1,117,760,147</b>	<b>367,584,692</b>	<b>1,485,344,839</b>

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

**2003 COUNTY TAXABLE VALUATION  
SCHOOL DISTRICTS BY CLASS, HOMESTEAD AND NON-HOMESTEAD**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>INTERMEDIATE SCHOOLS</b>									
<b>MUSKEGON COUNTY</b>									
61-080 FRUITPORT	3,204,426	74,216,529	2,895,553	235,703,298	0	0	316,019,806	24,858,511	340,878,317
61-120 HOLTON	6,265,061	3,931,854	0	90,439,087	0	0	100,636,002	3,311,800	103,947,802
61-060 MONA SHORES	2,966,542	133,086,756	16,978,292	522,307,195	0	0	675,338,785	49,850,160	725,188,945
61-180 MONTAGUE	7,021,304	10,700,384	8,112,558	125,124,682	0	0	150,958,928	15,483,200	166,442,128
61-010 MUSKEGON	141,413	127,931,598	27,080,651	302,960,641	0	0	458,114,303	79,491,798	537,606,101
61-020 MUSKEGON HEIGHTS	0	22,143,180	11,955,978	60,277,370	0	0	94,376,528	22,306,930	116,683,458
61-230 NORTH MUSKEGON	0	14,826,110	0	101,600,328	0	0	116,426,438	4,241,600	120,668,038
61-065 OAKRIDGE	813,926	12,886,808	7,749,491	99,572,537	0	0	121,022,762	15,433,100	136,455,862
61-190 ORCHARD VIEW	63,812	47,486,837	36,226,113	135,686,548	0	0	219,463,310	60,320,159	279,783,469
61-210 RAVENNA	17,383,809	5,699,611	1,536,242	79,050,991	0	0	103,670,653	9,418,682	113,089,335
61-220 REETHS-PUFFER	1,580,379	37,316,651	50,008,323	378,103,653	0	0	467,009,006	27,089,021	494,098,027
61-240 WHITEHALL	2,366,094	31,233,802	11,359,884	261,042,995	0	0	306,002,775	42,798,431	348,801,206
<b>MUSKEGON TOTALS</b>	<b>41,806,766</b>	<b>521,460,120</b>	<b>173,903,085</b>	<b>2,391,869,325</b>	<b>0</b>	<b>0</b>	<b>3,129,039,296</b>	<b>354,603,392</b>	<b>3,483,642,688</b>
<b>OTTAWA COUNTY</b>									
70-120 COOPERSVILLE	3,154,967	0	35,473	5,876,663	0	0	9,067,103	187,700	9,254,803
70-010 GRAND HAVEN	303,067	12,218,062	20,711,046	22,866,561	0	0	56,098,736	9,853,900	65,952,636
<b>OTTAWA TOTALS</b>	<b>3,458,034</b>	<b>12,218,062</b>	<b>20,746,519</b>	<b>28,743,224</b>	<b>0</b>	<b>0</b>	<b>65,165,839</b>	<b>10,041,600</b>	<b>75,207,439</b>
<b>NEWAYGO COUNTY</b>									
62-040 FREMONT	1,957,714	370,685	0	1,133,912	0	0	3,462,311	725,700	4,188,011
62-050 GRANT	6,278,410	1,255,842	464,300	17,272,679	0	0	25,271,231	1,116,000	26,387,231
<b>NEWAYGO TOTALS</b>	<b>8,236,124</b>	<b>1,626,527</b>	<b>464,300</b>	<b>18,406,591</b>	<b>0</b>	<b>0</b>	<b>28,733,542</b>	<b>1,841,700</b>	<b>30,575,242</b>
<b>KENT COUNTY</b>									
41-150 KENT CITY	8,499,153	641,248	197,301	13,287,668	0	0	22,625,370	1,098,000	23,723,370
<b>KENT TOTALS</b>	<b>8,499,153</b>	<b>641,248</b>	<b>197,301</b>	<b>13,287,668</b>	<b>0</b>	<b>0</b>	<b>22,625,370</b>	<b>1,098,000</b>	<b>23,723,370</b>
<b>GRAND TOTAL</b>	<b>62,000,077</b>	<b>535,945,957</b>	<b>195,311,205</b>	<b>2,452,306,808</b>	<b>0</b>	<b>0</b>	<b>3,245,564,047</b>	<b>367,584,692</b>	<b>3,613,148,739</b>

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

**2003 COUNTY TAXABLE VALUATION**

UNITS	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL	PERSONAL	TOTAL UNIT
<b>VILLAGES</b>									
<b>44 VILL OF CASNOVIA</b>	<b>150,339</b>	<b>292,498</b>	<b>149,319</b>	<b>1,796,920</b>	<b>0</b>	<b>0</b>	<b>2,389,076</b>	<b>171,000</b>	<b>2,560,076</b>
<b>41 VILL OF FRUITPORT</b>	<b>0</b>	<b>2,403,996</b>	<b>251,766</b>	<b>19,864,575</b>	<b>0</b>	<b>0</b>	<b>22,520,337</b>	<b>1,125,953</b>	<b>23,646,290</b>
<b>42 VILL OF LAKEWOOD CLUB</b>	<b>0</b>	<b>174,309</b>	<b>300</b>	<b>13,932,067</b>	<b>0</b>	<b>0</b>	<b>14,106,676</b>	<b>539,000</b>	<b>14,645,676</b>
<b>43 VILL OF RAVENNA</b>	<b>59,266</b>	<b>2,675,797</b>	<b>514,557</b>	<b>17,550,538</b>	<b>0</b>	<b>0</b>	<b>20,800,158</b>	<b>1,705,900</b>	<b>22,506,058</b>

**AUTHORITIES**

<b>HACKLEY PUBIC LIBRARY</b>									
<b>Muskegon Township</b>	<b>0</b>	<b>994,704</b>	<b>330,792</b>	<b>23,130</b>	<b>0</b>	<b>0</b>	<b>1,348,626</b>	<b>149,100</b>	<b>1,497,726</b>
61-010 MUSKEGON	0	994,704	330,792	23,130	0	0	1,348,626	149,100	1,497,726
<b>City of Muskegon</b>	<b>163,844</b>	<b>124,679,713</b>	<b>101,987,394</b>	<b>295,311,699</b>	<b>0</b>	<b>0</b>	<b>522,142,650</b>	<b>124,833,198</b>	<b>646,975,848</b>
61-010 MUSKEGON	141,413	114,216,311	25,850,642	293,051,192	0	0	433,259,558	77,641,198	510,900,756
61-190 ORCHARD VIEW	22,431	10,420,444	30,146,776	2,100,743	0	0	42,690,394	43,233,000	85,923,394
61-220 REETHS-PUFFER	0	42,958	45,989,976	159,764	0	0	46,192,698	3,959,000	50,151,698
<b>City of Norton Shores</b>	<b>0</b>	<b>12,720,583</b>	<b>899,217</b>	<b>9,886,319</b>	<b>0</b>	<b>0</b>	<b>23,506,119</b>	<b>1,701,500</b>	<b>25,207,619</b>
61-010 MUSKEGON	0	12,720,583	899,217	9,886,319	0	0	23,506,119	1,701,500	25,207,619
<b>TOTAL LIBRARY</b>	<b>163,844</b>	<b>138,395,000</b>	<b>103,217,403</b>	<b>305,221,148</b>	<b>0</b>	<b>0</b>	<b>546,997,395</b>	<b>126,683,798</b>	<b>673,681,193</b>

<b>WHITE LAKE LIBRARY</b>									
<b>61-240 WHITEHALL</b>	<b>2,366,094</b>	<b>31,233,802</b>	<b>11,359,884</b>	<b>261,042,995</b>	<b>0</b>	<b>0</b>	<b>306,002,775</b>	<b>42,798,431</b>	<b>348,801,206</b>
Blue Lake Township	0	335,804	0	29,986,417	0	0	30,322,221	843,600	31,165,821
Dalton Township	0	174,309	3,327	23,253,566	0	0	23,431,202	1,010,400	24,441,602
Fruitland Township	2,347,815	2,777,295	0	137,035,294	0	0	142,160,404	2,531,831	144,692,235
Whitehall Township	0	13,001,926	358,322	28,986,519	0	0	42,346,767	5,020,000	47,366,767
City of Whitehall	18,279	14,944,468	10,998,235	41,781,199	0	0	67,742,181	33,392,600	101,134,781
<b>TOTAL LIBRARY</b>	<b>2,366,094</b>	<b>31,233,802</b>	<b>11,359,884</b>	<b>261,042,995</b>	<b>0</b>	<b>0</b>	<b>306,002,775</b>	<b>42,798,431</b>	<b>348,801,206</b>

<b>WHITE LAKE FIRE AUTHORITY</b>									
Fruitland Township	3,641,375	7,682,950	0	165,464,026	0	0	176,788,351	7,539,531	184,327,882
Whitehall Township	0	13,001,926	358,322	29,763,516	0	0	43,123,764	5,027,700	48,151,464
City of Whitehall	18,279	14,944,468	10,998,235	41,781,199	0	0	67,742,181	33,392,600	101,134,781
<b>TOTAL AUTHORITY</b>	<b>3,659,654</b>	<b>35,629,344</b>	<b>11,356,557</b>	<b>237,008,741</b>	<b>0</b>	<b>0</b>	<b>287,654,296</b>	<b>45,959,831</b>	<b>333,614,127</b>

## MUSKEGON COUNTY COMMERCIAL FOREST ACT PROPERTIES

*Note: These parcels must be classed using 799.*

SCHOOL	UNIT NAME/PROPERTY OWNER	PARCEL I.D.	CERT. NO	ACRES
61-120	CEDAR CREEK TWP HANSEN NEAL & NANCY	08-016-400-0002-00	86-145 18563	40
61-120	CEDAR CREEK TWP HANSEN NEAL & NANCY	08-016-400-0005-00	84-083 15965	40
61-120	CEDAR CREEK TWP TAYLOR SYLVIA MAY	08-025-100-0009-00	76-042 14206	40
61-220	FRUITLAND TWP MIERENDORF JOSEPH	06-125-200-0001-00	68-007 14209	80
61-220	FRUITLAND TWP MIERENDORF JOSEPH	06-126-300-0002-00	68-007 14210	40
61-080	FRUITPORT TWP JABLONSKI DONALD	15-031-400-0018-00	75-057 14200	23
61-120	HOLTON TWP DERBY CHARLES	05-019-300-0001-10	81-077 3362	10
61-120	HOLTON TWP DERBY CHARLES	05-019-300-0001-20	81-077 3361	80
61-220	LAKETON TWP JOSEPH MIERENDORF	09-999-003-0001-00	68-007 14204	45
61-180	MONTAGUE TWP RAMTHUM DAVID R/TINA	02-006-400-0002-00	79-017 14212	40
61-210	MOORLAND TWP FUSILIER JOSEPH	12-016-300-0002-00	76-017 14212	100.61
61-210	MOORLAND TWP FUSILIER MARCELLINE	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)**

<b>SCHOOL DISTRICT</b>	<b>PARCEL NUMBER</b>	<b>PROPERTY OWNER</b>	<b>2002 ASSESSED</b>	<b>2002 TAXABLE</b>	<b>2003 ASSESSED</b>	<b>2003 TAXABLE</b>
<b><u>DALTON TOWNSHIP</u></b>						
61220	61-07-001-200-0001-01	TWIN LAKE GUN CLUB	10,000	10,000	21,200	18,650
	<b>DALTON TOWNSHIP</b>	<b>UNIT TOTAL PA 189</b>	<b>10,000</b>	<b>10,000</b>	<b>21,200</b>	<b>18,650</b>
<b><u>HOLTON TOWNSHIP</u></b>						
61120	61-05-380-020-0001-00	RALPH LEO ESTATE	75,200	70,692	80,200	71,752
	<b>HOLTON TOWNSHIP</b>	<b>UNIT TOTAL PA 189</b>	<b>95,200</b>	<b>90,692</b>	<b>122,600</b>	<b>109,052</b>
<b><u>CITY OF MUSKEGON</u></b>						
61010	61-24-122-300-0003-01	MUSKEGON GENERAL HOSPITAL	158,900	144,718	152,500	146,888
61010	61-24-122-300-0003-02	MUSKEGON GENERAL HOSPITAL	226,800	216,058	217,500	217,500
61010	61-24-122-300-0003-04	MUSKEGON GENERAL HOSPITAL	149,200	135,997	144,800	138,036
61010	61-24-205-328-0009-00	CITY OF MUSKEGON	33,400	33,400	33,000	33,000
61010	61-24-205-739-0001-20	CITY OF MUSKEGON	87,400	87,400	86,700	86,700
61010	61-24-440-002-0014-00	OAKVIEW NEIGHBORHOOD ASSOCIATION	0	0	66,900	66,900
61010	61-24-660-000-0003-00	MUSKEGON GENERAL HOSPITAL	38,500	38,500	37,700	37,700
	<b>CITY OF MUSKEGON</b>	<b>UNIT TOTAL PA 189</b>	<b>694,200</b>	<b>656,073</b>	<b>739,100</b>	<b>726,724</b>
<b><u>CITY OF NORTH MUSKEGON</u></b>						
61230	61-23-423-002-0003-01	NPI OMNIPOINT WIRELESS LLC	0	0	5,300	5,300
61230	61-23-585-001-0001-00	MUSKEGON CONSERVATION CLUB	416,700	416,700	419,700	419,700
	<b>CITY NORTH MUSKEGON</b>	<b>UNIT TOTAL PA 189</b>	<b>416,700</b>	<b>416,700</b>	<b>425,000</b>	<b>425,000</b>
<b><u>CITY OF NORTON SHORES</u></b>						
61060	61-27-117-300-0002-01	SPX CORPORATION	84,500	81,940	86,400	86,400
61060	61-27-117-300-0002-02	WEST MICH FLYING CLUB	31,300	16,826	30,100	17,078
61060	61-27-117-300-0002-05	EXECUTIVE AIR TRANSPORT INC	45,400	45,400	46,700	46,700
61060	61-27-117-300-0002-06	HERTZ RENT A CAR SYSTEM	15,600	15,600	14,700	14,700
61060	61-27-117-300-0002-07	ACEMCO INC	0	0	0	0
	<b>CITY OF NORTON SHORES</b>	<b>UNIT TOTAL PA 189</b>	<b>176,800</b>	<b>159,766</b>	<b>177,900</b>	<b>164,878</b>
		<b>GRAND TOTAL PA 189</b>	<b>1,392,900</b>	<b>1,333,231</b>	<b>1,485,800</b>	<b>1,444,304</b>

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

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

<b>Year</b>	<b>Agricultural T.C.V. New</b>	<b>Commercial T.C.V. New</b>	<b>Industrial T.C.V. New</b>	<b>Residential T.C.V. New</b>	<b>Total Real T.C.V. New</b>	<b>Total Personal T.C.V. New</b>	<b>Total County T.C.V. New</b>	<b>Total County T.C.V.</b>	<b>% New</b>
1995	807,975	29,162,966	2,778,130	85,559,942	118,309,013	35,251,285	153,560,298	4,561,265,858	3.37%
1996	727,100	30,456,130	14,113,145	89,355,554	134,651,929	44,079,041	178,730,970	4,994,121,628	3.58%
1997	472,500	25,773,580	14,047,379	100,736,464	141,029,923	42,968,515	183,998,438	5,387,167,240	3.42%
1998	2,171,606	22,621,500	15,955,466	102,850,504	143,599,076	72,627,318	216,226,394	5,733,538,120	3.77%
1999	3,386,400	27,558,076	18,728,074	128,191,080	177,863,630	118,199,272	296,062,902	5,616,574,908	5.27%
2000	1,766,242	44,443,426	10,461,282	137,791,482	194,462,432	100,721,768	295,184,200	6,951,070,166	4.25%
2001	1,898,106	59,723,136	16,755,000	140,136,528	218,512,770	179,128,600	397,641,370	7,793,020,168	5.10%
2002	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	1,948,800	42,348,026	15,695,964	137,043,126	197,035,916	158,206,908	355,242,824	9,188,038,044	3.87%
2004									
2005									
2006									
2007									
2008									
2009									
2010									

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

**MUSKEGON COUNTY  
2003 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	\$48,306,334	\$52,399,699	\$45,103,300	\$45,103,300	\$11,150,300	\$11,150,300	\$104,559,934	\$108,653,299	2.89%
Sappi Paper Products	Paper Products	\$8,664,775	\$8,726,200	\$21,925,100	\$21,925,100	\$25,877,000	\$25,877,000	\$56,466,875	\$56,528,300	1.56%
Howmet Corp c/o Alcoa Co	Aerospace	\$8,037,960	\$9,108,700	\$24,193,100	\$24,193,100	\$18,034,023	\$18,456,900	\$50,265,083	\$51,758,700	1.39%
Hayes-Lemmerz International	Automotive	\$5,122,118	\$5,640,900	\$5,949,100	\$5,949,100	\$17,959,836	\$18,046,900	\$29,031,054	\$29,636,900	0.80%
Sun Chemical of Michigan LLC	Pigments	\$4,726,496	\$5,159,400	\$7,885,700	\$7,885,700	\$13,577,017	\$13,587,400	\$26,189,213	\$26,632,500	0.72%
DTE Energy	Natural Gas	\$1,448,012	\$1,521,300	\$19,416,200	\$19,416,200	\$0	\$0	\$20,864,212	\$20,937,500	0.58%
THF Fruitport Dev LP	Real Estate	\$14,288,167	\$18,002,700	\$0	\$0	\$0	\$0	\$14,288,167	\$18,002,700	0.40%
Cannon Muskegon Corp	Metal Alloys	\$1,481,942	\$1,609,200	\$1,898,300	\$1,898,300	\$8,737,755	\$8,835,000	\$12,117,997	\$12,342,500	0.34%
General Dynamics Inc	Military	\$3,557,425	\$3,909,700	\$4,121,500	\$4,121,500	\$4,373,671	\$4,509,100	\$12,052,596	\$12,540,300	0.33%
Johnson Technology Inc	Aerospace	\$835,324	\$921,900	\$6,052,000	\$6,052,000	\$4,922,500	\$4,922,500	\$11,809,824	\$11,896,400	0.33%
<b>TOTALS :</b>		<b>\$96,468,553</b>	<b>\$106,999,699</b>	<b>\$136,544,300</b>	<b>\$136,544,300</b>	<b>\$104,632,102</b>	<b>\$105,385,100</b>	<b>\$337,644,955</b>	<b>\$348,929,099</b>	<b>7.60%</b>

*NEXT 5*

TAXPAYER	BUSINESS	REAL TAXABLE	REAL SEV	PERSONAL TAXABLE	PERSONAL SEV	IFT TAXABLE	IFT SEV	TOTAL TAXABLE	TOTAL SEV	% OF TV
The Knoll Group	Office Furniture	\$2,710,000	\$2,710,000	\$4,291,500	\$4,291,500	\$4,152,339	\$4,180,100	\$11,153,839	\$11,181,600	0.31%
Cedar Fair LP	Amusement Park	\$5,839,039	\$5,851,900	\$5,179,700	\$5,179,700	\$0	\$0	\$11,018,739	\$11,031,600	0.30%
Lorin Industries	Coil Anodizing	\$1,036,150	\$1,479,300	\$8,682,400	\$8,682,400	\$557,400	\$557,400	\$10,275,950	\$10,719,100	0.28%
Lakes Mall LLC	Retail	\$10,143,519	\$13,886,100	\$0	\$0	\$0	\$0	\$10,143,519	\$13,886,100	0.28%
Bayer Cropscience/Muskegon	Chemical Production	\$2,168,100	\$2,168,100	\$879,900	\$879,900	\$6,900,946	\$7,108,700	\$9,948,946	\$10,156,700	0.28%
<b>TOTALS :</b>		<b>\$21,896,808</b>	<b>\$26,095,400</b>	<b>\$19,033,500</b>	<b>\$19,033,500</b>	<b>\$11,610,685</b>	<b>\$11,846,200</b>	<b>\$52,540,993</b>	<b>\$56,975,100</b>	<b>1.24%</b>

**2003 COUNTY SEV \$4,594,019,022**

**2003 COUNTY TAXABLE \$3,613,148,739**

# Muskegon County Equalization Department

## Local Unit Identification

