

APRIL 2019

MECOSTA COUNTY EQUALIZATION

JANUARY 1 - DECEMBER 31, 2018

SHILA KIANDER, MAAO 3
MECOSTA COUNTY EQUALIZATION DIRECTOR
skiander@mecostacounty.org

2019 EQUALIZATION REPORT

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Message from the Director

The Mecosta County Equalization Department has completed its review of the 2019 Assessment rolls of the sixteen (16) Townships and one (1) City of Mecosta County. The 2019 Mecosta County Equalization Report prepared by the Mecosta County Equalization Department is submitted for approval and adoption.

The recommended County Equalization Value for 2019 is 1,698,217,285. This value is a combination of 1,591,935,185 of Real Property and 106,282,100 of Personal Property.

Respectfully Submitted

Shila Kiander

Shila Kiander, MAAO 3
Equalization Director

Mecosta County Assessing Officers

Assessing Jurisdiction

Aetna Township
Austin Township
Big Rapids Township
Chippewa Township
Colfax Township
Deerfield Township
Fork Township
Grant Township
Green Township
Hinton Township
Martiny Township
Mecosta Township
Millbrook Township
Morton Township
Sheridan Township
Wheatland Township
City of Big Rapids

Assessing officer

Kenn Vredenburg, MCAO
Kenn Vredenburg, MCAO
David Kirwin, MCAO
Amy Richards, MCAO
Amy Richards, MCAO
Wayne Sutherland, MCAO
Debby Nederhoed, MCAO
Dan Kirwin, MAAO
Seth Lattimore, MCAO
Wayne Sutherland, MCAO
Seth Lattimore, MCAO
Michelle Graham, MCAO
Gail Dolbee, MAAO
Lisa Finch, MAAO
Edward VanderVries, MMAO
Seth Lattimore, MCAO
Gail Dolbee, MAAO

Equalization Department

Shila Kiander, MAAO
Director

Chris Jamieson, MCAO
Deputy Director

Amanda Wethington, MCAO
Appraiser

Allison Langworthy, MCAT
Secretary/GIS Technician

Core Services

Equalization Studies	Appraisal of property, Sale verification
Study Results Reports	Compilations of study results to local units, Board of Commissioners, STC Annual February Publication of ratios and factors for the county
Equalization By BOC L-4024	Final reporting of local unit audited MBOR Assessed Value
Headlee MRF Calculation L-4028 & L-4028IC	Assembles all data to compute Millage Reduction Fraction for each taxing Authority
Taxable Value Report L-4046	Assemble and report PRE and NON-PRE and total taxable value
Apportionment Report L-4402	Compile and examine millage request reports of all taxing jurisdictions that levy in Mecosta County. Report list of requested millage rates to Mecosta County Board of Commissioners for approval and report to the Michigan State Tax Commission.

Department Mandate

As mandated in the Constitution of Michigan of 1963 Article 9 sec. 3 states in part “The legislature shall provide for the uniform general ad valorem taxation of real and tangible personal property not exempt by law except for taxes levied for school operation purposes. The legislature shall provide for the determination of true cash value of such property; the proportion of true cash value at which such property shall be uniformly assessed, which shall not, after January 1, 1966, exceed 50 percent; and for a system of equalization of assessments.”

Michigan Compiled Law 211.34 expands on this.

The County Board of Commissioners shall establish and maintain a department to survey assessments and assist the board of commissioners in the matter of equalization of assessments. Additionally, the County Board of Commissioners through the department, may furnish assistance to local assessing officers in the performance of duties imposed upon those offices by this act.

The Equalization Department’s function is to measure the level of assessment in each of the 7 property classifications in each of the 16 townships, and 1 city to determine if the average level of assessment in each class of property is at the constitutionally required level of 50 percent. This is accomplished through the annual sales and appraisal study process.

Equalization Report

How we get there.

1. Recorded real estate documents are reviewed and qualified as arms-length or not.
2. Documents are mapped and data entered.
3. Sales are sorted by property class and are reviewed and verified
4. Sample selection for appraisal studies created.
5. Field inspections and interviews begin.
6. Sales analysis and appraisals are completed and reporting begins.

Number of Sales in 2 year Residential sales studies

Number of Residential Arms-Length Sales			
Year	2017	2018	% change
Number	1,500	1,707	13.8%

Number of Sales in 2 year Commercial sales studies

Number of Commercial Arms-Length Sales			
Year	2017	2018	% change
Number	20	17	-15%

(sales study used for 1 local unit for current year)

Number of Appraisals and Sales Inspections in 2018

Property Class	Total Parcels	Appraisals	% Study
Agricultural	2,340	250	10.7%
Commercial (excluding BLL)	882	140	15.9%
Industrial (excluding BLL)	185	73	39.5%
COM/IND ECF		30	
COM/IND Vacant		37	
AG ECF		20	
AG Vacant		102	
Total	3,407	652	19.1%

Reports to Get There

The equalization studies are summarized on the below required reports and supplied to the appropriate local unit of government for their review and comments. After reconciling report data with the local unit the report is sent to the State Tax Commission as final with additional recap sheets of the entire county.

L-4015 - Sales Study

L-4015a - Appraisal Study Listing

L-4017 - Sales Ratio

L-4047 - Single Year Sales Ratio Study

L-4018- Analysis for Equalized Valuation

L-4023 - Analysis for Equalized Valuations

L-3127 - Certification Recommended County Equalization Valuation by Equalization Director

L-4024 - Personal and Real Property Totals

Additional Annual Reports

Millage Reduction Fraction Calculations, MCL 211.34d

Millage reduction fractions are calculated by the Director of Equalization and communicated with all tax jurisdictions and the appropriate neighboring counties that may share a taxing jurisdiction i.e. School Districts, Libraries and Community Colleges etc. in late May for intra-county and inter-county by the first week of June. The Mecosta County Equalization Director is responsible for calculating roll back fractions for 27 taxing jurisdictions.

Mecosta County

16 Townships (*Aetna, Austin, Big Rapids, Chippewa, Colfax, Deerfield, Fork, Grant, Green, Hinton, Martiny, Mecosta, Millbrook, Morton, Sheridan, Wheatland*)

1 City (*City of Big Rapids*)

4 Villages (*Barryton, Mecosta, Morley, Stanwood*)

3 School Districts (*Big Rapids, Chippewa Hills, Morley Stanwood*)

1 ISD (*Mecosta Osceola ISD*)

1 Library (*Barryton*)

7 Other governmental units that cross county lines are calculated by the neighboring county. (*Ewart SD, Reed City SD, Montabella SD, Lakeview SD, Montcalm ISD, Montcalm CC, Tamarack Library*)

The summary reports of the millage roll back fractions are:

L-4028 - **Millage Reduction Fraction Calculation**

L-4028 IC - **Complete Millage Reduction Fraction Calculation**

Apportionment Report

In October the Apportionment Report is prepared for and presented to the Board of Commissioners detailing the millage being requested by all taxing jurisdictions for approval.

The Millage Request Report, L-4029 is to be delivered by the local clerks to the Mecosta County Clerk on or before September 30th. This information is compiled by the Equalization Department, reviewed for compliance and application of the millage reduction fraction and reported to the County Board of Commission as the L-4402 Apportionment Report at the October apportionment meeting.

Taxable Value Report

In June the taxable value report L-4046, is compiled by the Equalization Director and sent to the State Tax Commission. It is a summary of each local unit's taxable value as approved by their board of review and reported to the Equalization Department prior to May 1st. This information is shown below and will change only in the distribution of value between Principal Residence and Non-Principal Residence exemptions. The total taxable will remain unchanged.

The table below shows the actual taxable value changes for a three-year period: 2017, 2018 and 2019.

TAXABLE VALUE CHANGES 2017, 2018 & 2019						
Property Class	2017 Taxable Value	% Change 2016/2017	2018 Taxable Value	% Change 2017/2018	2019 Taxable Value	% Change 2018/2019
Agricultural	115,403,226	1.95%	117,770,807	2.05%	121,043,769	2.78%
Commercial	132,506,495	1.56%	138,243,822	4.33%	144,605,937	4.60%
Industrial	38,373,569	7.33%	53,620,077	39.73%	53,860,071	0.45%
Residential	893,301,720	2.12%	924,351,167	3.48%	960,778,850	3.94%
Total Real	1,179,585,010	2.20%	1,233,985,873	4.61%	1,280,288,627	3.75%
Total Personal	92,507,727	-3.58%	97,688,527	5.60%	106,278,704	8.79%
Total Real & Personal	1,272,092,737	1.76%	1,331,674,400	4.68%	1,386,567,331	4.12%

Summary of the 2018 Equalization Studies for the 2019 Equalization Report

The table below is a summary of state equalized values of previous years and the county equalized values for the current year. The table makes a comparison between years and lists the percent of change between each. As shown in the % change column the current year's values have increased. The 2019 assessed value change of the county is a positive increase of 5.96%.

ASSESSED VALUE CHANGES 2017, 2018 & 2019						
Property Class	2017 Assessed Value	% Change 2016/2017	2018 Assessed Value	% Change 2017/2018	2019 Assessed Value	% Change 2018/2019
Agricultural	199,753,400	7.81%	194,606,600	-2.58%	198,613,700	2.06%
Commercial	144,988,700	6.35%	149,074,800	2.82%	157,016,600	5.33%
Industrial	39,826,200	7.09%	55,041,500	38.20%	55,260,500	0.40%
Residential	1,077,061,774	4.42%	1,106,308,990	2.72%	1,181,044,385	6.76%
Total Real	1,461,630,074	5.13%	1,505,031,890	2.97%	1,591,935,185	5.77%
Total Personal	92,533,500	-3.58%	97,701,200	5.58%	106,282,100	8.78%
Total Real & Personal	1,554,163,574	4.57%	1,602,733,090	3.13%	1,698,217,285	5.96%

Non-Mandated Services

Michigan Compiled Law also allows the Equalization Department to act in an advisory capacity to the local units and provide them with assessment related services including, production of assessment rolls, assessment change notices and personal property notices. The Equalization Department provides assessment roll maintenance and mapping services for several of the local units within Mecosta County.

- **GIS/Parcel mapping** – The Equalization Department contracts with 14 townships to provide the tax maps as required by statute. (*Aetna, Austin, Chippewa, Colfax, Deerfield, Fork, Green, Hinton, Martiny, Mecosta, Millbrook, Morton, Sheridan & Wheatland*)
- **Assessment/Tax Roll Maintenance** – The Equalization Department contracts with 11 townships to provide the assessment and tax roll maintenance. This includes name, address and legal descriptions. (*Aetna, Austin, Chippewa, Deerfield, Fork, Green, Hinton, Martiny, Millbrook, Sheridan & Wheatland*)
- **PRE Audit** – The Equalization Department audits the Principal Residence Exemptions in Mecosta County.

CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

*This form is issued under the authority of MCL 211.148
Filing is mandatory*

TO: State Tax Commission
FROM: Equalization Director of MECOSTA County
RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Tax Commission.

The State Tax Commission requires a Level ____ State Assessor Certification for this county.

I am certified as a Level ____ State Certified Assessing Officer by the State Tax Commission.

The following are my total Recommended County Equalized Valuations for each separately equalized class of property in MECOSTA County:

Agricultural	<u>198,613,700</u>	Timber-Cutover	<u>0</u>
Commercial	<u>157,016,600</u>	Developmental	<u>0</u>
Industrial	<u>55,260,500</u>	Total Real Property	<u>1,591,935,185</u>
Residential	<u>1,181,044,385</u>	Personal Property	<u>106,282,100</u>
		Total Real and Personal Property	<u>1,698,217,285</u>

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

Michigan Department of Treasury
Assessment and Certification Division
Local Assessment Review
P.O. Box 30790
Lansing, Michigan 48909

Signature of Equalization Director	Date
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Personal and Real Property - TOTALS

L-4024

Mecosta County

Statement of acreage and valuation in the year 2019 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed (Col. 1) Acres Hundredths	Total Real Property Valuations			Personal Property Valuations			Total Real Plus Personal Property	
		(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Aetna	23,077.30	62,282,300	62,282,300	2,447,300	2,447,300	64,729,600	64,729,600	64,729,600	64,729,600
Austin	22,950.92	59,322,500	59,322,500	17,097,000	17,097,000	76,419,500	76,419,500	76,419,500	76,419,500
Big Rapids	19,621.93	169,375,100	169,375,100	14,040,500	14,040,500	183,415,600	183,415,600	183,415,600	183,415,600
Chippewa	21,852.76	79,841,000	79,841,000	3,640,100	3,640,100	83,481,100	83,481,100	83,481,100	83,481,100
Colfax	22,434.79	73,632,800	73,632,800	4,288,700	4,288,700	77,921,500	77,921,500	77,921,500	77,921,500
Deerfield	22,887.86	53,482,600	53,482,600	1,561,600	1,561,600	55,044,200	55,044,200	55,044,200	55,044,200
Fork	22,639.07	53,038,000	53,038,000	2,781,000	2,781,000	55,819,000	55,819,000	55,819,000	55,819,000
Grant	22,738.31	37,074,100	37,074,100	2,266,100	2,266,100	39,340,200	39,340,200	39,340,200	39,340,200
Green	22,527.41	97,822,650	97,822,650	8,029,800	8,029,800	105,852,450	105,852,450	105,852,450	105,852,450
Hinton	24,005.27	43,224,685	43,224,685	4,713,800	4,713,800	47,938,485	47,938,485	47,938,485	47,938,485
Martiny	22,238.94	92,470,900	92,470,900	2,249,400	2,249,400	94,720,300	94,720,300	94,720,300	94,720,300
Mecosta	22,487.17	125,162,000	125,162,000	8,630,800	8,630,800	133,792,800	133,792,800	133,792,800	133,792,800
Millbrook	23,036.64	51,654,750	51,654,750	5,016,700	5,016,700	56,671,450	56,671,450	56,671,450	56,671,450
Morton	22,324.03	326,164,300	326,164,300	9,738,000	9,738,000	335,902,300	335,902,300	335,902,300	335,902,300
Sheridan	22,929.96	53,973,300	53,973,300	1,624,100	1,624,100	55,597,400	55,597,400	55,597,400	55,597,400
Wheatland	22,871.53	56,849,700	56,849,700	3,412,700	3,412,700	60,262,400	60,262,400	60,262,400	60,262,400
Big Rapids	2,874.16	156,564,500	156,564,500	14,744,500	14,744,500	171,309,000	171,309,000	171,309,000	171,309,000
Totals for County	363,498.05	1,591,935,185	1,591,935,185	106,282,100	106,282,100	1,698,217,285	1,698,217,285	1,698,217,285	1,698,217,285

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MECOSTA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 - 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Equalized Valuations - REAL

L-4024

Mecosta County

Statement of acreage and valuation in the year 2019 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Aetha	9,758,200	2,569,700	512,300	49,442,100	0	0	62,282,300
Austin	10,442,100	683,800	3,443,800	44,752,800	0	0	59,322,500
Big Rapids	4,888,400	56,117,500	285,600	108,083,600	0	0	169,375,100
Chippewa	11,462,800	342,300	14,300	68,021,600	0	0	79,841,000
Colfax	12,926,600	897,800	339,300	59,469,100	0	0	73,632,800
Deerfield	18,799,100	105,800	18,800	34,558,900	0	0	53,482,600
Fork	9,819,500	2,449,900	76,300	40,692,300	0	0	53,038,000
Grant	9,968,600	158,100	0	26,947,400	0	0	37,074,100
Green	9,951,300	4,670,300	814,600	82,386,450	0	0	97,822,650
Hinton	17,413,200	112,000	179,500	25,519,985	0	0	43,224,685
Martiny	10,591,700	1,201,400	213,300	80,464,500	0	0	92,470,900
Mecosta	10,807,000	5,261,000	30,960,300	78,133,700	0	0	125,162,000
Millbrook	21,328,300	688,100	1,586,600	28,051,750	0	0	51,654,750
Morton	10,474,800	15,176,600	677,400	299,835,500	0	0	326,164,300
Sheridan	7,676,100	863,200	70,000	45,364,000	0	0	53,973,300
Wheatland	22,306,000	3,967,500	3,026,100	27,550,100	0	0	56,849,700
Big Rapids	0	61,751,600	13,042,300	81,770,600	0	0	156,564,500
Total for County	198,613,700	157,016,600	55,260,500	1,181,044,385	0	0	1,591,935,185

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MECOSTA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 - 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Assessed Valuations - REAL

L-4024

Mecosta County

Statement of acreage and valuation in the year 2019 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review							(Col. 7) Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property	
Aetha	9,758,200	2,569,700	512,300	49,442,100	0	0	62,282,300	
Austin	10,442,100	683,800	3,443,800	44,752,800	0	0	59,322,500	
Big Rapids	4,888,400	56,117,500	285,600	108,083,600	0	0	169,375,100	
Chippewa	11,462,800	342,300	14,300	68,021,600	0	0	79,841,000	
Collfax	12,926,600	897,800	339,300	59,469,100	0	0	73,632,800	
Deerfield	18,799,100	105,800	18,800	34,558,900	0	0	53,482,600	
Fork	9,819,500	2,449,900	76,300	40,692,300	0	0	53,038,000	
Grant	9,968,600	158,100	0	26,947,400	0	0	37,074,100	
Green	9,951,300	4,670,300	814,600	82,386,450	0	0	97,822,650	
Hinton	17,413,200	112,000	179,500	25,519,985	0	0	43,224,685	
Martiny	10,591,700	1,201,400	213,300	80,464,500	0	0	92,470,900	
Mecosta	10,807,000	5,261,000	30,960,300	78,133,700	0	0	125,162,000	
Millbrook	21,328,300	688,100	1,586,600	28,051,750	0	0	51,654,750	
Morton	10,474,800	15,176,600	677,400	299,835,500	0	0	326,164,300	
Sheridan	7,676,100	863,200	70,000	45,364,000	0	0	53,973,300	
Wheatland	22,306,000	3,967,500	3,026,100	27,550,100	0	0	56,849,700	
Big Rapids	0	61,751,600	13,042,300	81,770,600	0	0	156,564,500	
Total for County	198,613,700	157,016,600	55,260,500	1,181,044,385	0	0	1,591,935,185	

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF MECOSTA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

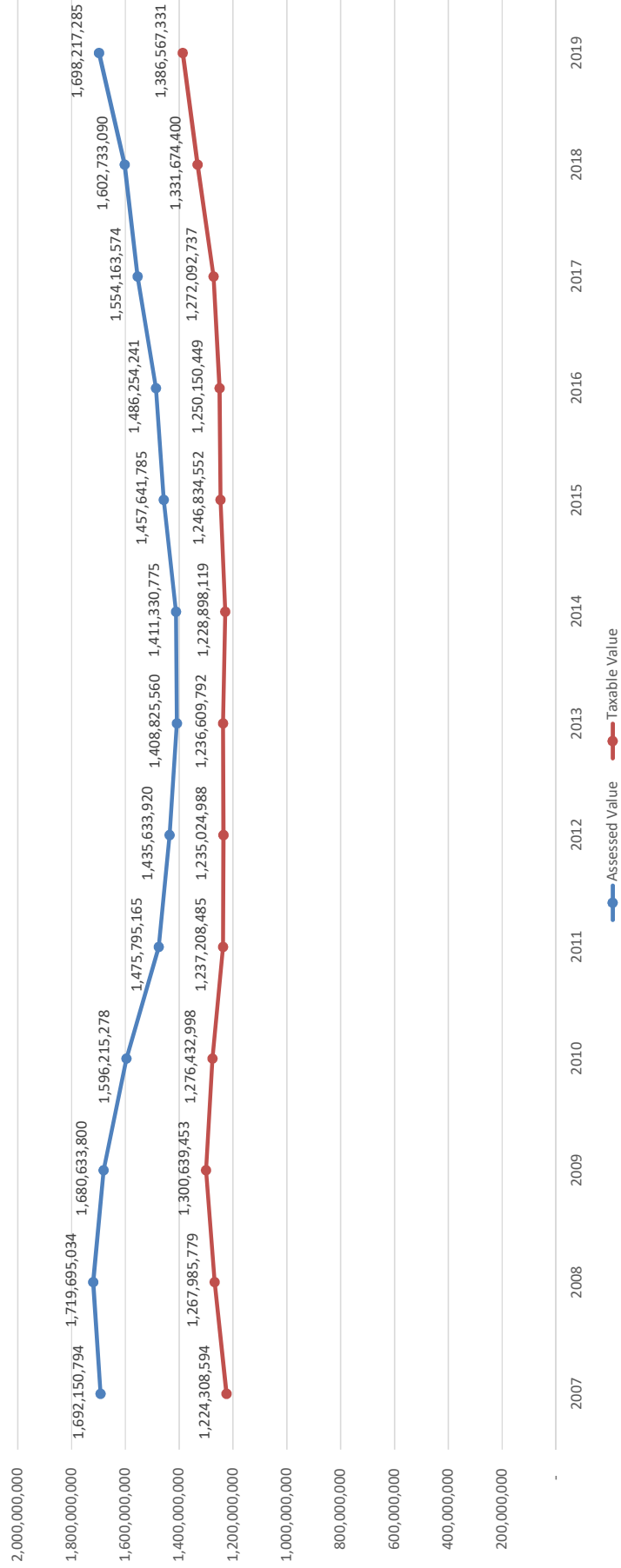
Dated _____, 20_____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners

Assessed Values vs Taxable Values



Valuation Reports

Governmental Unit	Real				Personal				Grand Total						
	Ag	Comm	Ind	Res	T-C	Dev	Total	Ag		Comm	Ind	Res	Util	Total	Exempt
GREEN	123	80	15	1881	0	0	2099	0	79	4	0	19	102	44	2245
GRANT	137	5	0	558	0	0	700	0	8	0	0	13	21	25	746
CHIPPewa	154	13	2	1654	0	0	1823	0	29	0	0	11	40	33	1896
FORK	136	38	2	1174	0	0	1350	0	63	0	0	7	70	51	1471
BIG RAPIDS	56	124	7	1652	0	0	1839	0	180	2	0	7	189	114	2142
COLFAX	162	15	8	1164	0	0	1349	0	35	1	0	17	53	31	1433
MARTINY	120	17	4	1803	0	0	1944	0	28	1	0	8	37	49	2030
SHERIDAN	109	16	1	1371	0	0	1497	0	23	1	0	4	28	25	1550
MECOSTA	129	73	33	1687	0	0	1922	0	92	2	0	7	101	57	2080
AUSTIN	115	5	27	1484	0	0	1631	0	15	3	0	12	30	252	1913
MORTON	100	127	8	5695	0	0	5930	0	151	3	0	6	160	511	6601
WHEATLAND	225	70	7	656	0	0	958	0	55	4	0	3	62	41	1061
AETNA	112	58	10	1215	0	0	1395	0	44	1	0	6	51	99	1545
DEERFIELD	219	3	2	814	0	0	1038	0	43	0	0	8	51	27	1116
HINTON	208	3	6	557	0	0	774	0	27	1	0	4	32	21	827
MILLBROOK	237	8	17	573	0	0	835	0	21	0	0	11	32	17	884
CITY OF BIG RAPIDS	0	279	40	1740	0	0	2059	0	494	11	0	2	507	211	2777
Totals	2342	934	189	25678	0	0	29143	0	1387	34	0	145	1566	1608	32317

Mecosta County Assessed Valuations

2019 Assessed Valuation Real & Personal Property Change Summary

Jurisdiction	2018 Assessed	Loss	Adjustment	New	2019 Assessed	% Change
Townships						
Aetna	58,971,000	1,174,900	4,606,200	2,327,300	64,729,600	9.77%
Austin	68,594,200	424,700	2,339,700	5,910,300	76,419,500	11.41%
Big Rapids	166,719,300	6,306,200	10,987,200	12,015,300	183,415,600	10.01%
Chippewa	77,587,670	1,611,200	5,457,130	2,047,500	83,481,100	7.60%
Colfax	74,984,100	1,299,800	2,356,650	1,880,550	77,921,500	3.92%
Deerfield	51,768,300	1,059,900	3,141,600	1,194,200	55,044,200	6.33%
Fork	54,819,700	1,300,900	859,200	1,441,000	55,819,000	1.82%
Grant	37,303,700	334,300	1,897,600	473,200	39,340,200	5.46%
Green	101,871,300	2,884,100	3,143,850	3,721,400	105,852,450	3.91%
Hinton	45,096,700	928,215	2,102,800	1,667,200	47,938,485	6.30%
Martiny	90,362,100	2,293,500	3,599,800	3,051,900	94,720,300	4.82%
Mecosta	131,984,720	3,145,342	1,457,022	3,496,400	133,792,800	1.37%
Millbrook	54,240,100	377,300	1,335,650	1,473,000	56,671,450	4.48%
Morton	312,979,700	1,870,500	16,257,100	8,536,000	335,902,300	7.32%
Sheridan	52,715,800	593,800	2,606,000	869,400	55,597,400	5.47%
Wheatland	60,316,900	1,955,500	(210,050)	2,111,050	60,262,400	-0.09%
Subtotal	1,440,315,290	27,560,157	61,937,452	52,215,700	1,526,908,285	
Cities						
Big Rapids	162,417,800	4,214,100	8,196,090	4,909,210	171,309,000	5.47%
Subtotal	162,417,800	4,214,100	8,196,090	4,909,210	171,309,000	
Total County	1,602,733,090	31,774,257	70,133,542	57,124,910	1,698,217,285	5.96%

Mecosta County Taxable Valuations

2019 Taxable Valuations by Unit

Jurisdiction	2018 Taxable Value	2019 Real TV Total	2019 Personal TV Total	2019 Taxable Value	% Change
Township					
Aetna	47,407,658	47,374,888	2,447,300	49,822,188	5.09%
Austin	58,268,675	47,705,467	17,097,000	64,802,467	11.21%
Big Rapids	151,253,973	146,358,241	14,040,500	160,398,741	6.05%
Chippewa	59,225,991	57,831,791	3,640,100	61,471,891	3.79%
Colfax	60,009,487	57,494,637	4,288,700	61,783,337	2.96%
Deerfield	37,565,789	37,224,661	1,561,600	38,786,261	3.25%
Fork	45,677,354	43,692,585	2,781,000	46,473,585	1.74%
Grant	26,864,538	25,756,054	2,266,100	28,022,154	4.31%
Green	82,578,772	77,559,088	8,029,800	85,588,888	3.65%
Hinton	33,691,194	30,558,971	4,713,800	35,272,771	4.69%
Martiny	73,503,675	74,372,755	2,249,400	76,622,155	4.24%
Mecosta	113,011,972	106,709,116	8,630,800	115,339,916	2.06%
Millbrook	37,204,135	34,148,347	5,016,700	39,165,047	5.27%
Morton	271,951,355	273,321,547	9,738,000	283,059,547	4.08%
Sheridan	39,135,929	38,804,464	1,620,704	40,425,168	3.29%
Wheatland	44,049,060	41,621,496	3,412,700	45,034,196	2.24%
Subtotal	1,181,399,557	1,140,534,108	91,534,204	1,232,068,312	
Cities					
Big Rapids*	150,274,843	139,754,519	14,744,500	154,499,019	2.81%
Subtotal	150,274,843	139,754,519	14,744,500	154,499,019	
Total County	1,331,674,400	1,280,288,627	106,278,704	1,386,567,331	4.12%

*Senior & Disabled Housing Exemption value of 501,995 is included in total.

Mecosta County Taxable Valuations

2019 Taxable Valuations Headlee Losses & Additions Change Summary

SENIOR & DISABLED HOUSING EXEMPTION BREAKOUT

Jurisdiction	2018 BOR TV	Losses	Additions	2019 BOR TV	% Change
Township					
Aetna	47,407,658	156,868	1,231,380	49,822,188	5.09%
Austin	58,268,675	865,320	7,133,306	64,802,467	11.21%
Big Rapids	151,253,973	1,860,737	8,159,766	160,398,741	6.05%
Chippewa	59,225,991	293,175	4,458,405	61,471,891	3.79%
Colfax	60,009,487	130,824	282,713	61,783,337	2.96%
Deerfield	37,565,789	283,956	418,713	38,786,261	3.25%
Fork	45,677,354	233,523	509,772	46,473,585	1.74%
Grant	26,864,538	171,129	279,415	28,022,154	4.31%
Green	82,578,772	656,509	1,666,900	85,588,888	3.65%
Hinton	33,691,194	76,104	879,998	35,272,771	4.69%
Martiny	73,503,675	255,973	950,300	76,622,155	4.24%
Mecosta	113,011,972	1,430,332	2,493,823	115,339,916	2.06%
Millbrook	37,204,135	173,882	1,382,100	39,165,047	5.27%
Morton	271,951,355	309,966	7,123,985	283,059,547	4.08%
Sheridan	39,135,929	99,967	380,761	40,425,168	3.29%
Wheatland	44,049,060	262,730	558,818	45,034,196	2.24%
City of Big Rapids	150,274,843	3,439,020	4,953,272	154,499,019	2.81%
Subtotal	1,331,674,400	10,700,015	42,863,427	1,386,567,331	4.12%
SEN&DIS HOUSING City of BR	501,995	0	0	501,995	0.00%
Total County	1,331,172,405	10,700,015	42,863,427	1,386,065,336	4.12%

Senior Citizen/Disabled Housing Tax Exemption

Facilities that have been approved by the local assessor and Department of Treasury as being eligible for the exemption and having submitted their 4720, Annual Confirmation of Eligibility for Senior Citizen Cooperative Housing Tax Exemption Affidavit may have a payment in lieu of tax submitted for payment. The state will only pay real and personal property taxes, not administrative fees, special assessments or penalty and interest fees.

For existing facilities, a payment in lieu of taxes will be the amount of taxes paid for the 2008 tax year, excluding millage rates of up to 18 mills for school operating and 6 mills for State Education Tax. This becomes a fixed payment.

Tax Unit	County	City/Twp	ISD	CC	Local Sch Debt	Local Sch Oper	SET	Library
Tax Calc	2008 Millage rate X TV	2008 Millage rate X TV	2008 Millage rate X TV	2008 Millage rate X TV	2008 Millage rate X TV	no tax	no tax	2008 Millage rate X TV

Mecosta County

2019 Assessed Value by Class

	Aetna	Austin	Big Rapids	Chippewa	Colfax	Deerfield	Fork	Grant	Green
REAL									
Agricultural	9,758,200	10,442,100	4,888,400	11,462,800	12,926,600	18,799,100	9,819,500	9,968,600	9,951,300
Commercial	2,569,700	683,800	56,117,500	342,300	897,800	105,800	2,449,900	158,100	4,670,300
Industrial	512,300	3,443,800	285,600	14,300	339,300	18,800	76,300	0	814,600
Residential	49,442,100	44,752,800	108,083,600	68,021,600	59,469,100	34,558,900	40,692,300	26,947,400	82,386,450
Total Real	62,282,300	59,322,500	169,375,100	79,841,000	73,632,800	53,482,600	53,038,000	37,074,100	97,822,650
PERSONAL									
Commercial	386,900	86,700	8,581,900	108,600	713,500	8,400	623,800		626,900
Industrial	0	11,595,400	854,700	0	0	0	0		269,900
Utility	2,060,400	5,414,900	4,603,900	3,531,500	3,575,200	1,553,200	2,157,200	2,266,100	7,133,000
Total Personal	2,447,300	17,097,000	14,040,500	3,640,100	4,288,700	1,561,600	2,781,000	2,266,100	8,029,800
Grand Total	64,729,600	76,419,500	183,415,600	83,481,100	77,921,500	55,044,200	55,819,000	39,340,200	105,852,450

	Hinton	Martiny	Mecosta	Millbrook	Morton	Sheridan	Wheatland	City of Big Rapids	MECOSTA COUNTY
REAL									
Agricultural	17,413,200	10,591,700	10,807,000	21,328,300	10,474,800	7,676,100	22,306,000	0	198,613,700
Commercial	112,000	1,201,400	5,261,000	688,100	15,176,600	863,200	3,967,500	61,751,600	157,016,600
Industrial	179,500	213,300	30,960,300	1,586,600	677,400	70,000	3,026,100	13,042,300	55,260,500
Residential	25,519,985	80,464,500	78,133,700	28,051,750	299,835,500	45,364,000	27,550,100	81,770,600	1,181,044,385
Total Real	43,224,685	92,470,900	125,162,000	51,654,750	326,164,300	53,973,300	56,849,700	156,564,500	1,591,935,185
PERSONAL									
Commercial	184,100	9,000	1,095,100	130,200	2,889,800	100,700	348,300	6,962,400	22,856,300
Industrial	182,100	0	3,205,600	0	0	0	1,297,100	1,324,800	18,729,600
Utility	4,347,600	2,240,400	4,330,100	4,886,500	6,848,200	1,523,400	1,767,300	6,457,300	64,696,200
Total Personal	4,713,800	2,249,400	8,630,800	5,016,700	9,738,000	1,624,100	3,412,700	14,744,500	106,282,100
Grand Total	47,938,485	94,720,300	133,792,800	56,671,450	335,902,300	55,597,400	60,262,400	171,309,000	1,698,217,285

Mecosta County

2019 Taxable Valuations by Class

	Aetna	Austin	Big Rapids	Chippewa	Colfax	Deerfield	Fork	Grant	Green
REAL									
Agricultural	6,775,280	7,468,778	3,330,919	7,139,732	6,894,517	11,392,750	6,824,722	5,588,314	5,404,365
Commercial	2,346,249	625,846	51,915,401	312,956	812,813	94,982	2,187,695	148,914	4,449,702
Industrial*	374,344	3,429,154	283,627	14,300	317,481	18,251	74,020	0	747,682
Residential	37,879,015	36,181,689	90,828,294	50,364,803	49,469,826	25,718,678	34,606,148	20,018,826	66,957,339
Total Real*	47,374,888	47,705,467	146,358,241	57,831,791	57,494,637	37,224,661	43,692,585	25,756,054	77,559,088
PERSONAL									
Commercial	386,900	86,700	8,581,900	108,600	713,500	8,400	623,800	0	626,900
Industrial*	0	11,595,400	854,700	0	0	0	0	0	269,900
Utility	2,060,400	5,414,900	4,603,900	3,531,500	3,575,200	1,553,200	2,157,200	2,266,100	7,133,000
Total Personal**	2,447,300	17,097,000	14,040,500	3,640,100	4,288,700	1,561,600	2,781,000	2,266,100	8,029,800
Grand Total*	49,822,188	64,802,467	160,398,741	61,471,891	61,783,337	38,786,261	46,473,585	28,022,154	85,588,888

	Hinton	Martiny	Mecosta	Millbrook	Morton	Sheridan	Wheatland	City of Big Rapids*	MECOSTA COUNTY	Sr Housing
REAL										
Agricultural	10,492,045	6,429,522	6,450,948	12,033,808	7,377,896	4,973,771	12,466,402	0	121,043,769	0
Commercial	104,574	1,081,099	4,741,627	585,372	14,485,198	841,257	3,806,080	56,066,172	144,605,937	501,595
Industrial	147,895	135,339	30,808,387	997,776	677,062	70,000	2,966,991	12,797,762	53,860,071	
Residential	19,814,457	66,726,795	64,708,154	20,531,391	250,781,391	32,919,436	22,382,023	70,890,585	960,778,850	0
Total Real	30,558,971	74,372,755	106,709,116	34,148,347	273,321,547	38,804,464	41,621,496	139,754,519	1,280,288,627	501,595
PERSONAL										
Commercial	184,100	9,000	1,095,100	130,200	2,889,800	97,304	348,300	6,962,400	22,852,904	400
Industrial	182,100	0	3,205,600	0	0	0	1,297,100	1,324,800	18,729,600	
Utility	4,347,600	2,240,400	4,330,100	4,886,500	6,848,200	1,523,400	1,767,300	6,457,300	64,696,200	0
Total Personal	4,713,800	2,249,400	8,630,800	5,016,700	9,738,000	1,620,704	3,412,700	14,744,500	106,278,704	400
Grand Total	35,272,771	76,622,155	115,339,916	39,165,047	283,059,547	40,425,168	45,034,196	154,499,019	1,386,567,331	501,995

*Senior & Disabled Housing Exemption value of 501,995 real and personal is included in total.

(Senior & Disabled Housing are not included in the MRF calculations)

Special Acts

Mecosta County Parcel Count

2019 Special Acts By Jurisdiction

Jurisdiction	Real Property						Total Real	Personal Property		Total Real & Personal
	I.F.T	O.P.R.A. Frozen	O.P.R.A. Rehab	C.F.T Rehab	DNR PILT	DNR LBFT		I.F.T	Total Personal	
Townships							0		0	0
Aetna					7		7		0	7
Austin					4	2	6		0	6
Big Rapids				1	4		5		0	5
Chippewa					6		6		0	6
Colfax					8		8		0	8
Deerfield					2		2		0	2
Fork							0		0	0
Grant					18		18		0	18
Green					6		6	1	1	7
Hinton					1	1	2		0	2
Martiny					19		19		0	19
Mecosta					9	1	10		0	10
Millbrook										
Morton					1	1	2		0	2
Sheridan					9		9		0	9
Wheatland							0	4	4	4
Subtotal	0	0	0	1	94	5	100	5	5	105
Cities										
Big Rapids	4	1	1		6		12	8	8	20
Subtotal	4	1	1	0	6	0	12	8	8	20
TOTAL COUNT	4	1	1	1	100	5	112	13	13	125

Mecosta County DNR-PILT

2019 Valuations by Jurisdiction

Jurisdiction	Assessed Valuations			Taxable Valuations		
	Real	Personal	Total	Real	Personal	Total
Townships						
Aetna	58,800	0	58,800	29,411	0	29,411
Austin	216,800	0	216,800	110,213	0	110,213
Big Rapids	101,000	0	101,000	90,487	0	90,487
Chippewa	878,600	0	878,600	539,029	0	539,029
Colfax	424,500	0	424,500	173,521	0	173,521
Deerfield	22,800	0	22,800	18,571	0	18,571
Fork						
Grant	5,354,700	0	5,354,700	1,681,853	0	1,681,853
Green	67,200	0	67,200	30,598	0	30,598
Hinton	21,200	0	21,200	9,549	0	9,549
Martiny	1,573,100	0	1,573,100	777,525	0	777,525
Mecosta	112,600	0	112,600	94,599	0	94,599
Millbrook		0	0		0	0
Morton	274,800	0	274,800	87,748	0	87,748
Sheridan	708,900	0	708,900	269,982	0	269,982
Wheatland						
Subtotal	9,815,000	0	9,815,000	3,913,086	0	3,913,086
Cities						
Big Rapids	237,600	0	237,600	167,404	0	167,404
Subtotal	237,600	0	237,600	167,404	0	167,404
Total	10,052,600	0	10,052,600	4,080,490	0	4,080,490

(Values not included in Ad Valorem Values)

DNR-PILT

PA 513 of 2004 provides for a single billing per year per taxing authority for all Department of Natural Resources (DNR) property. Payments in Lieu of Taxes (PILT) are State of Michigan payments to local units of government in lieu of property taxes for the land owned by the State and administered by the Department of Natural Resources (DNR). The payments are made by the Department of Treasury, and only on those public lands administered by the DNR.

DNR-PILT payments are calculated by multiplying the taxable value by either the current year's total millage rate for the local unit or the total millage rate levied in 2004, whichever is less.

Tax Unit	County	City/Twp	ISD	CC	Local Sch Dist	SET	Library
tax calc	current millage rate x TV	current millage rate x TV	current millage rate x TV	current millage rate x TV	current millage rate x TV excluding 18 mills operating tax	no tax	current millage rate x TV

Mecosta County DNR-LBFT

2019 Valuations by Jurisdiction

Jurisdiction	Assessed Valuations			Taxable Valuations		
	Real	Personal	Total	Real	Personal	Total
Townships						
Aetna	0	0	0	0	0	0
Austin	800	0	800	800	0	800
Big Rapids	0	0	0	0	0	0
Chippewa	0	0	0	0	0	0
Colfax	0	0	0	0	0	0
Deerfield	0	0	0	0	0	0
Fork	0	0	0	0	0	0
Grant	0	0	0	0	0	0
Green	0	0	0	0	0	0
Hinton	79,600	0	79,600	79,600	0	79,600
Martiny	0	0	0	0	0	0
Mecosta	17,000	0	17,000	17,000	0	17,000
Millbrook	0	0	0	0	0	0
Morton	2,900	0	2,900	2,900	0	2,900
Sheridan	0	0	0	0	0	0
Wheatland	0	0	0	0	0	0
Subtotal	100,300	0	100,300	100,300	0	100,300
Cities						
Big Rapids	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total	100,300	0	100,300	100,300	0	100,300

(Values not included in Ad Valorem Values)

Land Bank Fast Track Authority (LBFTA)

The LBFTA was created under PA 258 of 2003 to return blighted tax reverted properties to productive and economically viable use. The Act enables the Authority to own, accept and hold property through gift, transfer, and conveyance. It also allows the Authority to manage, sell, exchange, lease, option, renovate, develop, and demolish properties in its inventory. PA 261 exempts real property whose title is held by a LBFTA. Real property sold or conveyed by a LBFTA is exempt for a period of 5 years. The 5 year exemption period starts in the assessment year following the year that the property is conveyed by the LBFTA and continues for an additional four years after that.

Properties sold or otherwise conveyed by a LBFTA and exempt from regular tax pays a specific tax called the ELIGIBLE TAX REVERTED PROPERTY SPECIFIC TAX. The amount of the specific tax in each year is the amount of tax that would have been collected on a parcel under the GPA, if that parcel was not exempt.

Tax Unit	County	City/Twp	ISD	CC	Local Sch Dist	SET	Library
tax calc	ad valorem mills x TV 50% to taxing jurisdiction 50% to LBFTA	ad valorem mills x TV 50% to taxing jurisdiction 50% to LBFTA	ad valorem mills x TV 50% to taxing jurisdiction 50% to LBFTA	ad valorem mills x TV 50% to taxing jurisdiction 50% to LBFTA	ad valorem mills x TV 50% to taxing jurisdiction 50% to LBFTA	ad valorem mills x TV 50% to taxing jurisdiction 50% to LBFTA	ad valorem mills x TV 50% to taxing jurisdiction 50% to LBFTA

Mecosta County I.F.T.

2019 Valuations by Jurisdiction

Jurisdiction	Assessed Valuations			Taxable Valuations		
	Real	Personal	Total	Real	Personal	Total
Townships						
Aetna	0	0	0	0	0	0
Austin	0	0	0	0	0	0
Big Rapids	0	0	0	0	0	0
Chippewa	0	0	0	0	0	0
Colfax	0	0	0	0	0	0
Deerfield	0	0	0	0	0	0
Fork	0	0	0	0	0	0
Grant	0	0	0	0	0	0
Green	0	200	200	0	200	200
Hinton	0	0	0	0	0	0
Martiny	0	0	0	0	0	0
Mecosta	0	0	0	0	0	0
Millbrook	0	0	0	0	0	0
Morton	0	0	0	0	0	0
Sheridan	0	0	0	0	0	0
Wheatland	0	3,300	3,300	0	3,300	3,300
Subtotal	0	3,500	3,500	0	3,500	3,500
Cities						
Big Rapids	626,600	358,900	985,500	626,600	358,900	985,500
Subtotal	626,600	358,900	985,500	626,600	358,900	985,500
Total	626,600	362,400	989,000	626,600	362,400	989,000

(Values not included in Ad Valorem Values)

Industrial Facilities (IFT)

Public Act 198 of 1974, as amended, is the primary tool local units of government use as an incentive for companies to renovate and expand aging manufacturing plants or to build new plants in Michigan. The legislative body of the city, township, or village in which the facility will be located grants the abatement, which reduces local property taxes by roughly 50% on new plants. In the case of a rehabilitation project, the obsolete SEV is frozen and the investment on improvements is 100% exempt from property taxes. Abatements cover both real and personal property and can run from one to twelve years, at the option of the

The tax calculation for a new facility is determined by multiplying the TV of the facility by 1/2 of the total mills levied as ad valorem taxes for that year by all of the taxing units where the property is located plus the entire State Education Tax millage. IMPORTANT: See section 14a of the act which states that the State Treasurer may exclude 1/2 or all of the mills levied under the SET act under certain circumstances.

Tax Unit	County	City/Twp	ISD	CC	Local Sch Dist	SET	Library
tax calc	1/2 millage rate x TV	1/2 millage rate x TV	1/2 millage rate x TV	1/2 millage rate x TV	1/2 millage rate x TV	1/2 millage rate x TV	1/2 millage rate x TV

Mecosta County O.P.R.A. Frozen

2019 Valuations by Jurisdiction

Jurisdiction	Assessed Valuations			Taxable Valuations		
	Real	Personal	Total	Real	Personal	Total
Townships						
Aetna	0	0	0	0	0	0
Austin	0	0	0	0	0	0
Big Rapids	0	0	0	0	0	0
Chippewa	0	0	0	0	0	0
Colfax	0	0	0	0	0	0
Deerfield	0	0	0	0	0	0
Fork	0	0	0	0	0	0
Grant	0	0	0	0	0	0
Green	0	0	0	0	0	0
Hinton	0	0	0	0	0	0
Martiny	0	0	0	0	0	0
Mecosta	0	0	0	0	0	0
Millbrook	0	0	0	0	0	0
Morton	0	0	0	0	0	0
Sheridan	0	0	0	0	0	0
Wheatland	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Cities						
Big Rapids	7,700	0	7,700	7,700	0	7,700
Subtotal	7,700	0	7,700	7,700	0	7,700
Total	7,700	0	7,700	7,700	0	7,700

(Values not included in Ad Valorem Values)

Obsolete Property Rehabilitation (OPRA)

PA 146 of 2000, as amended, provides commercial and commercial housing property tax exemptions. The property must meet the required obsolescence of the Act and be stated in a finding from an eligible community assessor. The property must be located in an established OPRA District. Exemptions are approved for one to twelve years to be determined by the local unit of government. The property taxes are based on the previous years (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the certificate. In addition, each year the State Treasurer may approve 25 additional reductions of half the school operating and state education taxes for a period not to exceed six years. Applications are approved at the local and state levels. The State Tax Commission is ultimately responsible for final approval. Exemptions are not effective until approved by the Commission.

The specific tax for OPRA frozen properties is calculated by multiplying the mills levied by all taxing units for the current year by the "frozen" taxable value of buildings on leased land BUT EXCLUDING the "frozen" taxable value of the land and of the other personal property. **(OPRA frozen is the taxable value before rehabilitation enhancements)**

Tax Unit	County	City/Twp	ISD	CC	Local Sch Dist	SET	Library
tax calc	ad valorem mills x frozen TV	ad valorem mills x frozen TV	ad valorem mills x frozen TV	ad valorem mills x frozen TV	ad valorem mills x frozen TV	ad valorem mills x frozen TV	ad valorem mills x frozen TV

Mecosta County O.P.R.A. Rehab

2019 Valuations by Jurisdiction

Jurisdiction	Assessed Valuations			Taxable Valuations		
	Real	Personal	Total	Real	Personal	Total
Townships						
Aetna	0	0	0	0	0	0
Austin	0	0	0	0	0	0
Big Rapids	0	0	0	0	0	0
Chippewa	0	0	0	0	0	0
Colfax	0	0	0	0	0	0
Deerfield	0	0	0	0	0	0
Fork	0	0	0	0	0	0
Grant	0	0	0	0	0	0
Green	0	0	0	0	0	0
Hinton	0	0	0	0	0	0
Martiny	0	0	0	0	0	0
Mecosta	0	0	0	0	0	0
Millbrook	0	0	0	0	0	0
Morton	0	0	0	0	0	0
Sheridan	0	0	0	0	0	0
Wheatland	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Cities						
Big Rapids	373,300	0	373,300	373,300	0	373,300
Subtotal	373,300	0	373,300	373,300	0	373,300
Total	373,300	0	373,300	373,300	0	373,300

(Values not included in Ad Valorem Values)

The specific tax for OPRA rehab properties is calculated by multiplying the mills levied for school operating purposes by a local school district for the current year plus the mills levied for the State Education Tax for the current year times the CURRENT taxable value of the rehabilitated facility INCLUDING buildings on leased land BUT EXCLUDING the CURRENT taxable value of land, the CURRENT taxable value of the other personal property and the "frozen" taxable value. ***(OPRA rehab is the taxable value of the rehabilitation enhancements)***

Tax Unit	County	City/Twp	ISD	CC	Local Sch Dist	SET	Library
tax calc	no tax	no tax	no tax	no tax	18 mills x TV	6 mills x TV	no tax

Mecosta County Commercial Rehabilitation

2019 Valuations by Jurisdiction

Jurisdiction	Assessed Valuations			Taxable Valuations		
	Real	Personal	Total	Real	Personal	Total
Townships						
Aetna	0	0	0	0	0	0
Austin	0	0	0	0	0	0
Big Rapids	83,900	0	83,900	83,900	0	83,900
Chippewa	0	0	0	0	0	0
Colfax	0	0	0	0	0	0
Deerfield	0	0	0	0	0	0
Fork	0	0	0	0	0	0
Grant	0	0	0	0	0	0
Green	0	0	0	0	0	0
Hinton	0	0	0	0	0	0
Martiny	0	0	0	0	0	0
Mecosta	0	0	0	0	0	0
Millbrook	0	0	0	0	0	0
Morton	0	0	0	0	0	0
Sheridan	0	0	0	0	0	0
Wheatland	0	0	0	0	0	0
Subtotal	83,900	0	83,900	83,900	0	83,900
Cities						
Big Rapids	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Total	83,900	0	83,900	83,900	0	83,900

(Values not included in Ad Valorem Values)

The Commercial Rehabilitation Act, PA 210 of 2005, as amended provides a tax reduction for property of which the primary purpose and use is the operation of a commercial business enterprise, multifamily residential or qualified retail food establishments. The specific tax for CFT rehab properties is the sum of the product computed by multiplying the total mills levied as ad valorem taxes for that year by all taxing units (including local school district operating and the state education tax) by the taxable value of the real property (excluding land) for the tax year immediately preceding the effective date of the commercial rehabilitation exemption and the product computed by multiplying the local school district operating and state education tax mills by the difference between the taxable value of the real property (excluding land) for the current tax year and the taxable value of the real property (excluding land) for the year immediately preceding the effective date of the exemption.

Tax Unit	County	City/Twp	ISD	CC	Local Sch Dist	SET	Library
tax calc	current mills X frozen TV	current mills X frozen TV	current mills X frozen TV	current mills X frozen TV	(18 Mills X TV) and (current voted & debt X frozen TV)	6 mills x TV	current mills X frozen TV

School District Report
Total County by Township by School District

County: 54 MECOSTA

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
01 GREEN	54010 BIG RAPIDS PUBLIC	46,928,784	6,146,500	53,075,284	35,844,384	17,230,900	3.83
	67060 REED CITY	30,630,304	1,893,300	32,513,604	22,569,094	9,944,510	2.34
	Total of all Districts	77,559,088	8,029,800	85,588,888	58,413,478	27,175,410	6.17
02 GRANT	54010 BIG RAPIDS PUBLIC	11,024,041	1,747,400	12,771,441	8,759,159	4,012,282	0.92
	54025 CHIPPEWA HILLS	0	11,100	11,100	0	11,100	0.00
	67020 EVART	3,280,672	138,600	3,419,272	1,981,561	1,437,711	0.25
67060 REED CITY	11,451,341	369,000	11,820,341	7,408,535	4,411,806	0.85	
Total of all Districts	25,756,054	2,266,100	28,022,154	18,149,255	9,872,899	2.02	
03 CHIPPEWA	54025 CHIPPEWA HILLS	45,688,520	2,690,300	48,378,820	21,229,030	27,149,790	3.49
	67020 EVART	12,143,271	949,800	13,093,071	7,605,657	5,487,414	0.94
	Total of all Districts	57,831,791	3,640,100	61,471,891	28,834,687	32,637,204	4.43
04 FORK	54025 CHIPPEWA HILLS	37,303,896	2,474,900	39,778,796	26,870,285	12,908,511	2.87
	Total of all Districts	37,303,896	2,474,900	39,778,796	26,870,285	12,908,511	2.87
	54025 CHIPPEWA HILLS	6,388,689	306,100	6,694,789	3,273,260	3,421,529	0.48
Total of all Districts	6,388,689	306,100	6,694,789	3,273,260	3,421,529	0.48	
05 BIG RAPIDS	54010 BIG RAPIDS PUBLIC	139,016,919	13,551,000	152,567,919	85,099,949	67,467,970	11.00
	54040 MORLEY-STANWOOD	7,341,322	489,500	7,830,822	5,234,668	2,596,154	0.56
	Total of all Districts	146,358,241	14,040,500	160,398,741	90,334,617	70,064,124	11.57
06 COLFAX	54010 BIG RAPIDS PUBLIC	41,151,222	2,588,600	43,739,822	33,815,209	9,924,613	3.15
	54025 CHIPPEWA HILLS	8,219,360	1,023,400	9,242,760	6,198,247	3,044,513	0.67
	54040 MORLEY-STANWOOD	8,124,055	676,700	8,800,755	6,569,848	2,230,907	0.63
Total of all Districts	57,494,637	4,288,700	61,783,337	46,583,304	15,200,033	4.46	
07 MARTINY	54010 BIG RAPIDS PUBLIC	3,000,816	117,100	3,117,916	2,575,582	542,334	0.22
	54025 CHIPPEWA HILLS	71,371,939	2,132,300	73,504,239	31,974,793	41,529,446	5.30
	Total of all Districts	74,372,755	2,249,400	76,622,155	34,550,375	42,071,780	5.53
08 SHERIDAN	54025 CHIPPEWA HILLS	38,804,464	1,620,704	40,425,168	23,138,500	17,286,668	2.92
	Total of all Districts	38,804,464	1,620,704	40,425,168	23,138,500	17,286,668	2.92

County: 54 MECOSTA

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
09 MECOSTA	54040 MORLEY-STANWOOD	103,492,268	8,387,100	111,879,368	54,339,687	57,539,681	8.07
	Total of all Districts	103,492,268	8,387,100	111,879,368	54,339,687	57,539,681	8.07
09 89 VILLAGE OF STANWOOD	54040 MORLEY-STANWOOD	3,216,848	243,700	3,460,548	2,180,064	1,280,484	0.25
	Total of all Districts	3,216,848	243,700	3,460,548	2,180,064	1,280,484	0.25
10 AUSTIN	54025 CHIPPEWA HILLS	12,473,308	1,181,800	13,655,108	7,588,382	6,066,726	0.98
	54040 MORLEY-STANWOOD	35,232,159	15,915,200	51,147,359	36,460,042	14,687,317	3.69
	Total of all Districts	47,705,467	17,097,000	64,802,467	44,048,424	20,754,043	4.67
11 MORTON	54025 CHIPPEWA HILLS	268,562,413	9,275,500	277,837,913	145,977,694	131,860,219	20.04
	Total of all Districts	268,562,413	9,275,500	277,837,913	145,977,694	131,860,219	20.04
11 89 VILLAGE OF MECOSTA	54025 CHIPPEWA HILLS	4,759,134	462,500	5,221,634	2,706,917	2,514,717	0.38
	Total of all Districts	4,759,134	462,500	5,221,634	2,706,917	2,514,717	0.38
12 WHEATLAND	54025 CHIPPEWA HILLS	41,514,622	3,412,700	44,927,322	30,936,785	13,990,537	3.24
	59045 MONTABELLA	106,874	0	106,874	106,874	0	0.01
	Total of all Districts	41,621,496	3,412,700	45,034,196	31,043,659	13,990,537	3.25
13 AETNA	54040 MORLEY-STANWOOD	42,071,306	2,114,700	44,186,006	32,546,334	11,639,672	3.19
	Total of all Districts	42,071,306	2,114,700	44,186,006	32,546,334	11,639,672	3.19
13 89 VILLAGE OF MORLEY - AETNA	54040 MORLEY-STANWOOD	5,303,582	332,600	5,636,182	2,610,667	3,025,515	0.41
	Total of all Districts	5,303,582	332,600	5,636,182	2,610,667	3,025,515	0.41
14 DEERFIELD	54040 MORLEY-STANWOOD	34,874,557	1,448,300	36,322,857	28,492,484	7,830,373	2.62
	54041 MORLEY-STANWOOD- COMM	67,582	0	67,582	36,147	31,435	0.00
	Total of all Districts	34,942,139	1,448,300	36,390,439	28,528,631	7,861,808	2.62
14 89 VILLAGE OF MORLEY - DEER	54040 MORLEY-STANWOOD	2,282,522	113,300	2,395,822	1,735,241	660,581	0.17
	Total of all Districts	2,282,522	113,300	2,395,822	1,735,241	660,581	0.17
15 HINTON	59090 LAKEVIEW	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	2.54
	Total of all Districts	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	2.54

School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
16 MILLBROOK						
54025 CHIPPEWA HILLS	18,981,520	2,346,500	21,328,020	15,747,257	5,580,763	1.54
54026 CHIPPEWA HILLS-COMM C	82,720	0	82,720	74,839	7,881	0.01
59045 MONTABELLA	12,528,265	1,651,800	14,180,065	9,563,818	4,616,247	1.02
59090 LAKEVIEW	2,555,842	1,018,400	3,574,242	2,276,506	1,297,736	0.26
Total of all Districts	34,148,347	5,016,700	39,165,047	27,662,420	11,502,627	2.82
17 CITY OF BIG RAPIDS						
54010 BIG RAPIDS PUBLIC	139,754,519	14,744,500	154,499,019	53,473,098	101,025,921	11.14
Total of all Districts	139,754,519	14,744,500	154,499,019	53,473,098	101,025,921	11.14
Grand total of all Districts	1,280,288,627	106,278,704	1,386,567,331	782,195,535	604,371,796	100.00

County: 54 MECOSTA

School District

Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
54010 BIG RAPIDS PUBLIC						
01 GREEN	46,928,784	6,146,500	53,075,284	35,844,384	17,230,900	3.83
02 GRANT	11,024,041	1,747,400	12,771,441	8,759,159	4,012,282	0.92
05 BIG RAPIDS	139,016,919	13,551,000	152,567,919	85,099,949	67,467,970	11.00
06 COLFAX	41,151,222	2,588,600	43,739,822	33,815,209	9,924,613	3.15
07 MARTINY	3,000,816	117,100	3,117,916	2,575,582	542,334	0.22
17 CITY OF BIG RAPIDS	139,754,519	14,744,500	154,499,019	53,473,098	101,025,921	11.14
Total of all Units	380,876,301	38,895,100	419,771,401	219,567,381	200,204,020	30.27
54025 CHIPPEWA HILLS						
02 GRANT	0	11,100	11,100	0	11,100	0.00
03 CHIPPEWA	45,688,520	2,690,300	48,378,820	21,229,030	27,149,790	3.49
04 FORK	37,303,896	2,474,900	39,778,796	26,870,285	12,908,511	2.87
04 89 VILLAGE OF BARRYTON	6,388,689	306,100	6,694,789	3,273,260	3,421,529	0.48
06 COLFAX	8,219,360	1,023,400	9,242,760	6,198,247	3,044,513	0.67
07 MARTINY	71,371,939	2,132,300	73,504,239	31,974,793	41,529,446	5.30
08 SHERIDAN	38,804,464	1,620,704	40,425,168	23,138,500	17,286,668	2.92
10 AUSTIN	12,473,308	1,181,800	13,655,108	7,588,382	6,066,726	0.98
11 MORTON	268,562,413	9,275,500	277,837,913	145,977,694	131,860,219	20.04
11 89 VILLAGE OF MECOSTA	4,759,134	462,500	5,221,634	2,706,917	2,514,717	0.38
12 WHEATLAND	41,514,622	3,412,700	44,927,322	30,936,785	13,990,537	3.24
16 MILLBROOK	18,981,520	2,346,500	21,328,020	15,747,257	5,580,763	1.54
Total of all Units	554,067,865	26,937,804	581,005,669	315,641,150	265,364,519	41.90
54026 CHIPPEWA HILLS-COMM COLL16 MILLBROOK						
COLL16 MILLBROOK	82,720	0	82,720	74,839	7,881	0.01
Total of all Units	82,720	0	82,720	74,839	7,881	0.01
54040 MORLEY-STANWOOD						
05 BIG RAPIDS	7,341,322	489,500	7,830,822	5,234,668	2,596,154	0.56
06 COLFAX	8,124,055	676,700	8,800,755	6,569,848	2,230,907	0.63
09 MECOSTA	103,492,268	8,387,100	111,879,368	54,339,687	57,539,681	8.07
09 89 VILLAGE OF STANWOOD	3,216,848	243,700	3,460,548	2,180,064	1,280,484	0.25
10 AUSTIN	35,232,159	15,915,200	51,147,359	36,460,042	14,687,317	3.69
13 AETNA	42,071,306	2,114,700	44,186,006	32,546,334	11,639,672	3.19
13 89 VILLAGE OF MORLEY - AETNA	5,303,582	332,600	5,636,182	2,610,667	3,025,515	0.41
14 DEERFIELD	34,874,557	1,448,300	36,322,857	28,492,484	7,830,373	2.62
14 89 VILLAGE OF MORLEY - DEER	2,282,522	113,300	2,395,822	1,735,241	660,581	0.17
Total of all Units	241,938,619	29,721,100	271,659,719	170,169,035	101,490,684	19.59
54041 MORLEY-STANWOOD-COMM COLL14 DEERFIELD						
COLL14 DEERFIELD	67,582	0	67,582	36,147	31,435	0.00
Total of all Units	67,582	0	67,582	36,147	31,435	0.00
59045 MONTABELLIA						
12 WHEATLAND	106,874	0	106,874	106,874	0	0.01

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
59090 LAKEVIEW	16 MILLBROOK	12,528,265	1,651,800	14,180,065	9,563,818	4,616,247	1.02
	Total of all Units	12,655,139	1,651,800	14,286,939	9,670,692	4,616,247	1.03
	15 HINTON	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	2.54
67020 EVART	16 MILLBROOK	2,555,842	1,018,400	3,574,242	2,276,506	1,297,736	0.26
	Total of all Units	33,114,813	5,732,200	38,847,013	27,471,444	11,375,569	2.80
	02 GRANT	3,280,672	138,600	3,419,272	1,981,561	1,437,711	0.25
67060 REED CITY	03 CHIPPEWA	12,143,271	949,800	13,093,071	7,605,657	5,487,414	0.94
	Total of all Units	15,423,943	1,088,400	16,512,343	9,587,218	6,925,125	1.19
	01 GREEN	30,630,304	1,883,300	32,513,604	22,569,094	9,944,510	2.34
59090 LAKEVIEW	02 GRANT	11,451,341	369,000	11,820,341	7,408,535	4,411,806	0.85
	Total of all Units	42,081,645	2,252,300	44,333,945	29,977,629	14,356,316	3.20
	Grand total of all Units	1,280,288,627	106,278,704	1,386,567,331	782,195,535	604,371,796	100.00

**Mecosta Osceola Intermediate School District
Total by Township by School District**

County: 54 MECOSTA

School(s) : BIG RAPIDS PUBLIC , CHIPPEWA HILLS, CHIPPEWA HILLS-COMM COLL, MORLEY-STANWOOD, MORLEY-STANWOOD- COMM COL,

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
01 GREEN	54010 BIG RAPIDS PUBLIC	46,928,784	6,146,500	53,075,284	35,844,384	17,230,900	3.98
	67060 REED CITY	30,630,304	1,883,300	32,513,604	22,569,094	9,944,510	2.44
	Total of all Districts	77,559,088	8,029,800	85,588,888	58,413,478	27,175,410	6.42
02 GRANT	54010 BIG RAPIDS PUBLIC	11,024,041	1,747,400	12,771,441	8,759,159	4,012,282	0.96
	54025 CHIPPEWA HILLS	0	11,100	11,100	0	11,100	0.00
	67020 EVART	3,280,672	138,600	3,419,272	1,981,561	1,437,711	0.26
67060 REED CITY	11,451,341	369,000	11,820,341	7,408,535	4,411,806	0.89	
Total of all Districts	25,756,054	2,266,100	28,022,154	18,149,255	9,872,899	2.10	
03 CHIPPEWA	54025 CHIPPEWA HILLS	45,688,520	2,690,300	48,378,820	21,229,030	27,149,790	3.63
	67020 EVART	12,143,271	949,800	13,093,071	7,605,657	5,487,414	0.98
	Total of all Districts	57,831,791	3,640,100	61,471,891	28,834,687	32,637,204	4.61
04 FORK	54025 CHIPPEWA HILLS	37,303,896	2,474,900	39,778,796	26,870,285	12,908,511	2.98
	Total of all Districts	37,303,896	2,474,900	39,778,796	26,870,285	12,908,511	2.98
	54025 CHIPPEWA HILLS	6,388,689	306,100	6,694,789	3,273,260	3,421,529	0.50
Total of all Districts	6,388,689	306,100	6,694,789	3,273,260	3,421,529	0.50	
05 BIG RAPIDS	54010 BIG RAPIDS PUBLIC	139,016,919	13,551,000	152,567,919	85,099,949	67,467,970	11.44
	54040 MORLEY-STANWOOD	7,341,322	489,500	7,830,822	5,234,668	2,596,154	0.59
	Total of all Districts	146,358,241	14,040,500	160,398,741	90,334,617	70,064,124	12.03
06 COLFAX	54010 BIG RAPIDS PUBLIC	41,151,222	2,588,600	43,739,822	33,815,209	9,924,613	3.28
	54025 CHIPPEWA HILLS	8,219,360	1,023,400	9,242,760	6,198,247	3,044,513	0.69
	54040 MORLEY-STANWOOD	8,124,055	676,700	8,800,755	6,569,848	2,230,907	0.66
Total of all Districts	57,494,637	4,288,700	61,783,337	46,583,304	15,200,033	4.63	
07 MARTINY	54010 BIG RAPIDS PUBLIC	3,000,816	117,100	3,117,916	2,575,582	542,334	0.23
	54025 CHIPPEWA HILLS	71,371,939	2,132,300	73,504,239	31,974,793	41,529,446	5.51
	Total of all Districts	74,372,755	2,249,400	76,622,155	34,550,375	42,071,780	5.75
08 SHERIDAN	54025 CHIPPEWA HILLS	38,804,464	1,620,704	40,425,168	23,138,500	17,286,668	3.03
	Total of all Districts	38,804,464	1,620,704	40,425,168	23,138,500	17,286,668	3.03

County: 54 MECOSTA

School(s) : BIG RAPIDS PUBLIC , CHIPPEWA HILLS, CHIPPEWA HILLS-COMM COLL, MORLEY-STANWOOD, MORLEY-STANWOOD- COMM COL,

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
09 MECOSTA	54040 MORLEY-STANWOOD	103,492,268	8,387,100	111,879,368	54,339,687	57,539,681	8.39
	Total of all Districts	103,492,268	8,387,100	111,879,368	54,339,687	57,539,681	8.39
09 89 VILLAGE OF STANWOOD	54040 MORLEY-STANWOOD	3,216,848	243,700	3,460,548	2,180,064	1,280,484	0.26
	Total of all Districts	3,216,848	243,700	3,460,548	2,180,064	1,280,484	0.26
10 AUSTIN	54025 CHIPPEWA HILLS	12,473,308	1,181,800	13,655,108	7,588,382	6,066,726	1.02
	54040 MORLEY-STANWOOD	35,232,159	15,915,200	51,147,359	36,460,042	14,687,317	3.84
	Total of all Districts	47,705,467	17,097,000	64,802,467	44,048,424	20,754,043	4.86
11 MORTON	54025 CHIPPEWA HILLS	268,562,413	9,275,500	277,837,913	145,977,694	131,860,219	20.84
	Total of all Districts	268,562,413	9,275,500	277,837,913	145,977,694	131,860,219	20.84
11 89 VILLAGE OF MECOSTA	54025 CHIPPEWA HILLS	4,759,134	462,500	5,221,634	2,706,917	2,514,717	0.39
	Total of all Districts	4,759,134	462,500	5,221,634	2,706,917	2,514,717	0.39
12 WHEATLAND	54025 CHIPPEWA HILLS	41,514,622	3,412,700	44,927,322	30,936,785	13,990,537	3.37
	Total of all Districts	41,514,622	3,412,700	44,927,322	30,936,785	13,990,537	3.37
13 AETNA	54040 MORLEY-STANWOOD	42,071,306	2,114,700	44,186,006	32,546,334	11,639,672	3.31
	Total of all Districts	42,071,306	2,114,700	44,186,006	32,546,334	11,639,672	3.31
13 89 VILLAGE OF MORLEY - AETNA	54040 MORLEY-STANWOOD	5,303,582	332,600	5,636,182	2,610,667	3,025,515	0.42
	Total of all Districts	5,303,582	332,600	5,636,182	2,610,667	3,025,515	0.42
14 DEERFIELD	54040 MORLEY-STANWOOD	34,874,557	1,448,300	36,322,857	28,492,484	7,830,373	2.72
	54041 MORLEY-STANWOOD- COMM	67,582	0	67,582	36,147	31,435	0.01
	Total of all Districts	34,942,139	1,448,300	36,390,439	28,528,631	7,861,808	2.73
14 89 VILLAGE OF MORLEY - DEER	54040 MORLEY-STANWOOD	2,282,522	113,300	2,395,822	1,735,241	660,581	0.18
	Total of all Districts	2,282,522	113,300	2,395,822	1,735,241	660,581	0.18
16 MILLBROOK	54025 CHIPPEWA HILLS	18,981,520	2,346,500	21,328,020	15,747,257	5,580,763	1.60

County: 54 MECOSTA

School(s) : BIG RAPIDS PUBLIC , CHIPPEWA HILLS, CHIPPEWA HILLS-COMM COLL, MORLEY-STANWOOD, MORLEY-STANWOOD, MORLEY-STANWOOD- COMM COL,

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
54026 CHIPPEWA HILLS-COMM C		82,720	0	82,720	74,839	7,881	0.01
Total of all Districts		19,064,240	2,346,500	21,410,740	15,822,096	5,588,644	1.61
17 CITY OF BIG RAPIDS		139,754,519	14,744,500	154,499,019	53,473,098	101,025,921	11.59
Total of all Districts		139,754,519	14,744,500	154,499,019	53,473,098	101,025,921	11.59
Grand total of all Districts		1,234,538,675	98,894,704	1,333,433,379	745,053,399	588,379,980	100.00

County: 54 MECOSTA

School(s) : BIG RAPIDS PUBLIC , CHIPPEWA HILLS, CHIPPEWA HILLS-COMM COLL, MORLEY-STANWOOD, MORLEY-STANWOOD- COMM COL,

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County	
54010 BIG RAPIDS PUBLIC	01 GREEN	46,928,784	6,146,500	53,075,284	35,844,384	17,230,900	3.98	
	02 GRANT	11,024,041	1,747,400	12,771,441	8,759,159	4,012,282	0.96	
	05 BIG RAPIDS	139,016,919	13,551,000	152,567,919	85,099,949	67,467,970	11.44	
	06 COLFAX	41,151,222	2,588,600	43,739,822	33,815,209	9,924,613	3.28	
	07 MARTINY	3,000,816	117,100	3,117,916	2,575,582	542,334	0.23	
	17 CITY OF BIG RAPIDS	139,754,519	14,744,500	154,499,019	53,473,098	101,025,921	11.59	
	Total of all Units	380,876,301	38,895,100	419,771,401	219,567,381	200,204,020	31.48	
	54025 CHIPPEWA HILLS	02 GRANT	0	11,100	11,100	0	11,100	0.00
		03 CHIPPEWA	45,688,520	2,690,300	48,378,820	21,229,030	27,149,790	3.63
		04 FORK	37,303,896	2,474,900	39,778,796	26,870,285	12,908,511	2.98
		04 89 VILLAGE OF BARRYTON	6,388,689	306,100	6,694,789	3,273,260	3,421,529	0.50
		06 COLFAX	8,219,360	1,023,400	9,242,760	6,198,247	3,044,513	0.69
		07 MARTINY	71,371,939	2,132,300	73,504,239	31,974,793	41,529,446	5.51
		08 SHERIDAN	38,804,464	1,620,704	40,425,168	23,138,500	17,286,668	3.03
		10 AUSTIN	12,473,308	1,181,800	13,655,108	7,588,382	6,066,726	1.02
		11 MORTON	268,562,413	9,275,500	277,837,913	145,977,694	131,860,219	20.84
		11 89 VILLAGE OF MECOSTA	4,759,134	462,500	5,221,634	2,706,917	2,514,717	0.39
12 WHEATLAND		41,514,622	3,412,700	44,927,322	30,936,785	13,990,537	3.37	
16 MILLBROOK		18,981,520	2,346,500	21,328,020	15,747,257	5,580,763	1.60	
Total of all Units		554,067,865	26,937,804	581,005,669	315,641,150	265,364,519	43.57	
54026 CHIPPEWA HILLS-COMM COLL		16 MILLBROOK	82,720	0	82,720	74,839	7,881	0.01
Total of all Units		82,720	0	82,720	74,839	7,881	0.01	
54040 MORLEY-STANWOOD		05 BIG RAPIDS	7,341,322	489,500	7,830,822	5,234,668	2,596,154	0.59
	06 COLFAX	8,124,055	676,700	8,800,755	6,569,848	2,230,907	0.66	
	09 MECOSTA	103,492,268	8,387,100	111,879,368	54,339,687	57,539,681	8.39	
	09 89 VILLAGE OF STANWOOD	3,216,848	243,700	3,460,548	2,180,064	1,280,484	0.26	
	10 AUSTIN	35,232,159	15,915,200	51,147,359	36,460,042	14,687,317	3.84	
	13 AETNA	42,071,306	2,114,700	44,186,006	32,546,334	11,639,672	3.31	
	13 89 VILLAGE OF MORLEY - AETNA	5,303,582	332,600	5,636,182	2,610,667	3,025,515	0.42	
	14 DEERFIELD	34,874,557	1,448,300	36,322,857	28,492,484	7,830,373	2.72	
	14 89 VILLAGE OF MORLEY - DEER	2,282,522	113,300	2,395,822	1,735,241	660,581	0.18	
	Total of all Units	241,938,619	29,721,100	271,659,719	170,169,035	101,490,684	20.37	
	54041 MORLEY-STANWOOD- COMM COLL	14 DEERFIELD	67,582	0	67,582	36,147	31,435	0.01
		Total of all Units	67,582	0	67,582	36,147	31,435	0.01

County: 54 MECOSTA

School(s) : BIG RAPIDS PUBLIC , CHIPPEWA HILLS, CHIPPEWA HILLS-COMM COLL, MORLEY-STANWOOD, MORLEY-STANWOOD- COMM COL,

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
67020 EVART	02 GRANT	3,280,672	138,600	3,419,272	1,981,561	1,437,711	0.26
	03 CHIPPEWA	12,143,271	949,800	13,093,071	7,605,657	5,487,414	0.98
	Total of all Units	15,423,943	1,088,400	16,512,343	9,587,218	6,925,125	1.24
67060 REED CITY	01 GREEN	30,630,304	1,883,300	32,513,604	22,569,094	9,944,510	2.44
	02 GRANT	11,451,341	369,000	11,820,341	7,408,535	4,411,806	0.89
	Total of all Units	42,081,645	2,252,300	44,333,945	29,977,629	14,356,316	3.32
Grand total of all Units		1,234,538,675	98,894,704	1,333,433,379	745,053,399	588,379,980	100.00

**Montcalm Intermediate School District
Total by Township by School District**

County: 54 MECOSTA
School(s): MONTABELLA, LAKEVIEW

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
12 WHEATLAND	59045 MONTABELLA	106,874	0	106,874	106,874	0	0.20
	Total of all Districts	106,874	0	106,874	106,874	0	0.20
15 HINTON	59090 LAKEVIEW	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	66.38
	Total of all Districts	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	66.38
16 MILLBROOK	59045 MONTABELLA	12,528,265	1,651,800	14,180,065	9,563,818	4,616,247	26.69
	59090 LAKEVIEW	2,555,842	1,018,400	3,574,242	2,276,506	1,297,736	6.73
	Total of all Districts	15,084,107	2,670,200	17,754,307	11,840,324	5,913,983	33.41
	Grand total of all Districts	45,749,952	7,384,000	53,133,952	37,142,136	15,991,816	100.00

County: 54 MECOSTA
School(s): MONTABELLA, LAKEVIEW

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
59045 MONTABELLA	12 WHEATLAND	106,874	0	106,874	106,874	0	0.20
	16 MILLBROOK	12,528,265	1,651,800	14,180,065	9,563,818	4,616,247	26.69
	Total of all Units	12,635,139	1,651,800	14,286,939	9,670,692	4,616,247	26.89
59090 LAKEVIEW	15 HINTON	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	66.38
	16 MILLBROOK	2,555,842	1,018,400	3,574,242	2,276,506	1,297,736	6.73
	Total of all Units	33,114,813	5,732,200	38,847,013	27,471,444	11,375,569	73.11
Grand total of all Units		45,749,952	7,384,000	53,133,952	37,142,136	15,991,816	100.00

**Montcalm Community College
Total by Township by School District**

County: 54 MECOSTA

School(s) : CHIPPEWA HILLS-COMM COLL, MORLEY-STANWOO- COMM COL, MONTABELLA, LAKEVIEW

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
12 WHEATLAND	59045 MONTABELLA	106,874	0	106,874	106,874	0	0.20
	Total of all Districts	106,874	0	106,874	106,874	0	0.20
14 DEERFIELD	54041 MORLEY-STANWOO- COMM	67,582	0	67,582	36,147	31,435	0.13
	Total of all Districts	67,582	0	67,582	36,147	31,435	0.13
15 HINTON	59090 LAKEVIEW	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	66.20
	Total of all Districts	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	66.20
16 MILLBROOK	54026 CHIPPEWA HILLS-COMM C	82,720	0	82,720	74,839	7,881	0.16
	59045 MONTABELLA	12,528,265	1,651,800	14,180,065	9,563,818	4,616,247	26.61
	59090 LAKEVIEW	2,555,842	1,018,400	3,574,242	2,276,506	1,297,736	6.71
	Total of all Districts	15,166,827	2,670,200	17,837,027	11,915,163	5,921,864	33.48
	Grand total of all Districts	45,900,254	7,384,000	53,284,254	37,253,122	16,031,132	100.00

County: 54 MECOSTA

School(s) : CHIPPEWA HILLS-COMM COLL, MORLEY-STANWOO- COMM COL, MONTABELLA, LAKEVIEW

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
54026 CHIPPEWA HILLS-COMM COLL	16 MILLBROOK	82,720	0	82,720	74,839	7,881	0.16
	Total of all Units	82,720	0	82,720	74,839	7,881	0.16
54041 MORLEY-STANWOO- COMM COLL	14 DEERFIELD	67,582	0	67,582	36,147	31,435	0.13
	Total of all Units	67,582	0	67,582	36,147	31,435	0.13
59045 MONTABELLA	12 WHEATLAND	106,874	0	106,874	106,874	0	0.20
	16 MILLBROOK	12,528,265	1,651,800	14,180,065	9,563,818	4,616,247	26.61
	Total of all Units	12,635,139	1,651,800	14,286,939	9,670,692	4,616,247	26.81
59090 LAKEVIEW	15 HINTON	30,558,971	4,713,800	35,272,771	25,194,938	10,077,833	66.20
	16 MILLBROOK	2,555,842	1,018,400	3,574,242	2,276,506	1,297,736	6.71
	Total of all Units	33,114,813	5,732,200	38,847,013	27,471,444	11,375,569	72.91
	Grand total of all Units	45,900,254	7,384,000	53,284,254	37,253,122	16,031,132	100.00

