

OTSEGO COUNTY

2020

EQUALIZATION REPORT

MARK REETZ, DIRECTOR  
EQUALIZATION DEPARTMENT

APRIL 28, 2020

**TO: THE HONORABLE MEMBERS OF THE BOARD OF  
COMMISSIONERS, COUNTY OF OTSEGO, MICHIGAN**

**I, MARK REETZ, CERTIFY THAT I HAVE EXAMINED THE  
REPORTS AS PREPARED BY YOUR EQUALIZATION  
DEPARTMENT FROM THE ASSESSMENT ROLLS OF THE  
VARIOUS TOWNSHIPS AND CITY WITHIN OTSEGO COUNTY AND  
FIND THE ROLLS RELATIVELY EQUAL AS ASSESSED.**

**IT IS MY RECOMMENDATION TO THE BOARD OF  
COMMISSIONERS OF THE COUNTY OF OTSEGO THAT THEY  
EQUALIZE THE VALUATIONS OF TAXABLE PROPERTY, BY CLASS  
IN OTSEGO COUNTY FOR THE YEAR 2020, IN COMPLIANCE WITH  
SECTIONS 209.5 AND 211.34 MCL OF 1948 AS AMENDED, AND IN  
ACCORDANCE WITH THE ATTACHED SCHEDULES.**

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**KEN BORTON, CHAIRMAN  
OTSEGO COUNTY BOARD OF COMMISSIONERS**

*Prepared by: OTSEGO COUNTY EQUALIZATION DEPARTMENT*

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**MARK REETZ, DIRECTOR**

***APPROVED APRIL 28, 2020***

## EQUALIZATION REPORT FOR 2020

April 28, 2020

Mr. Chairman,

This report is a gathering of information starting in April of 2019 and ending in October of 2019. The sales upon which this report is based occurred between April 1, 2017 through March 31, 2019

It is the Equalization Departments responsibility to review each class of property in each unit of government every year.

We do this with either an appraisal study or a sales study. We compare the TRUE CASH value of the studied properties against the assessors assessed value. This develops a ratio which is spread against the assessor's values in each of the studied classes to bring the overall ratio within the guidelines of the STC. (49.00 – 50.00)

THESE VALUES ARE REFLECTED IN THE REPORT BEFORE YOU.

The SEV is up 5.50% for 2020 as compared to a 6.06 % increase for 2019. The 2018 SEV increased 1.96 %. (See pg 6)

### WHY

The residential real estate market is improving. Dover Township did a reappraisal in 2019 in the commercial class.

### COMING EVENTS

Before the Covid-19 outbreak, there were positive signs of an expanding housing market and a fair amount of new construction. Sales for the 2021 year will be from the period of April, 2018 through March, 2020. The virus will only affect sales for the last month of that period and not even the whole month. However, new construction may be affected if construction companies aren't able to get out to work on their projects.

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# MEMO

APRIL 28, 2019

TO: OTSEGO COUNTY BOARD OF COMMISSIONERS

FROM: MARK REETZ, DIRECTOR  
EQUALIZATION DEPARTMENT

SUBJECT: THE EQUALIZATION REPORT

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2016 County Equalized Value	1,323,308,500
2017 County Equalized Value	1,409,885,250
2018 County Equalized Value	1,437,568,508
2019 County Equalized Value	1,524,732,962
2020 County Equalized Value	1,608,602,837

This represents a \$83,869,875 (5.50%) increase in County Equalized Value.  
The increase in County Equalized Value in 2019 was 6.06 %. (See page 6)

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You must read this report with the following in mind:

The County Equalization Report shows how each municipality is equalized. These figures are an assemblage of information starting in April and ending in October with the final value. This information is comprised of sales and appraisals studies. The true cash value is compared against the Assessors value for each municipality. This data is listed, checked, valued and recorded by my appraisal staff.

It is reviewed, analyzed and corrected, if necessary, and submitted to you.

Upon your approval, this report is submitted to the State Tax Commission. Upon their approval the County Equalized Value becomes the State Equalized Value for the County. This value can be adjusted, on an individual property, by the July or December Local Boards of Review, the State Tax Commission or the State Tax Tribunal.

The report you are reading is the County Equalized Value. **THIS VALUE IS NOT USED IN THE PREPARATION OF THE TAX BILL.**

1. The value used in the preparation of the Tax Bill is the Taxable Value of your property. The Taxable Value divided by 1000 and multiplied by the Millage rate equals your Tax.
2. The Taxable Value is determined in May of each year. This value is the lesser of the State Equalized Value or the Capped Value. The Capped Value is determined by State Law as the **LESSER** of the Consumer Price Index (1.9%) or 5% for 2019.

# OTSEGO COUNTY

## UNIT TOTALS

04/16/2020



### 2020 ASSESSED - BOARD OF REVIEW

UNIT	REAL	PERSONAL	TOTAL
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BAGLEY	273,456,200	17,941,500	291,397,700
CHARLTON	123,130,700	26,253,250	149,383,950
CHESTER	89,071,500	30,195,700	119,267,200
CORWITH	81,410,000	7,128,600	88,538,600
DOVER	46,026,300	5,247,900	51,274,200
ELMIRA	93,030,400	76,998,300	170,028,700
HAYES	136,049,000	19,828,600	155,877,600
LIVINGSTON	128,450,500	23,359,100	151,809,600
OTSEGO LAKE	203,746,000	9,287,796	213,033,796
CITY OF GAYLORD	189,962,691	28,028,800	217,991,491
COUNTY TOTAL	1,364,333,291	244,269,546	1,608,602,837



### 2020 COUNTY EQUALIZED VALUE

UNIT	REAL	PERSONAL	TOTAL
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BAGLEY	273,456,200	17,941,500	291,397,700
CHARLTON	123,130,700	26,253,250	149,383,950
CHESTER	89,071,500	30,195,700	119,267,200
CORWITH	81,410,000	7,128,600	88,538,600
DOVER	46,026,300	5,247,900	51,274,200
ELMIRA	93,030,400	76,998,300	170,028,700
HAYES	136,049,000	19,828,600	155,877,600
LIVINGSTON	128,450,500	23,359,100	151,809,600
OTSEGO LAKE	203,746,000	9,287,796	213,033,796
CITY OF GAYLORD	189,962,691	28,028,800	217,991,491
COUNTY TOTAL	1,364,333,291	244,269,546	1,608,602,837

## OTSEGO COUNTY

### DETERMINATION OF VARIANCE BETWEEN RECOMMENDED COUNTY EQUALIZED VALUES AND LAST YEAR'S STATE EQUALIZED VALUES

04/16/2020

	2019	2020	VARIANCE	PERCENT OF COUNTY TOTAL 2019	PERCENT OF COUNTY TOTAL 2020
REAL PROPERTY	1,276,152,862	1,364,333,291	6.91%	83.70%	84.81%
PERSONAL PROPERTY	248,580,100	244,269,546	-1.73%	16.30%	15.19%
COUNTY TOTAL	1,524,732,962	1,608,602,837	5.50%	100.00%	100.00%
AGRICULTURAL	49,000,700	46,364,700	-5.38%	3.21%	2.88%
COMMERCIAL	187,543,251	202,528,900	7.99%	12.30%	12.59%
INDUSTRIAL	26,045,065	29,529,700	13.38%	1.71%	1.84%
RESIDENTIAL	1,013,563,846	1,085,909,991	7.14%	66.47%	67.51%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	248,580,100	244,269,546	-1.73%	16.30%	15.19%

# OTSEGO COUNTY

## EQUALIZED VALUE CHANGE 2019 TO 2020

04/16/2020

UNIT	2019 S.E.V.	INCREASE(DECREASE)	2020 C.E.V.
BAGLEY	270,714,700	20,683,000	291,397,700
CHARLTON	142,687,600	6,696,350	149,383,950
CHESTER	110,763,600	8,503,600	119,267,200
CORWITH	89,986,100	-1,447,500	88,538,600
DOVER	47,681,900	3,592,300	51,274,200
ELMIRA	162,902,000	7,126,700	170,028,700
HAYES	149,583,700	6,293,900	155,877,600
LIVINGSTON	148,485,300	3,324,300	151,809,600
OTSEGO LAKE	194,423,100	18,610,696	213,033,796
CITY OF GAYLORD	207,504,962	10,486,529	217,991,491
COUNTY TOTAL	1,524,732,962	83,869,875	1,608,602,837



## OTSEGO COUNTY

### SEVEN YEAR EQUALIZATION COMPARISON

04/21/2020

UNIT	2014	2015	2016	2017	2018	2019	2020
BAGLEY	231,532,150	227,690,600	240,083,250	245,014,300	249,670,700	270,714,700	291,397,700
CHARLTON	131,486,400	130,755,000	133,731,750	136,060,900	138,715,300	142,687,600	149,383,950
CHESTER	102,885,250	101,395,400	104,893,200	101,806,100	105,176,400	110,763,600	119,267,200
CORWITH	81,388,950	79,558,400	74,776,300	73,793,800	80,862,000	89,986,100	88,538,600
DOVER	42,136,800	42,721,000	43,363,400	44,678,700	45,385,800	47,681,900	51,274,200
ELMIRA	76,492,600	78,614,250	97,785,200	154,076,600	157,126,700	162,902,000	170,028,700
HAYES	131,112,450	131,025,950	134,312,700	143,803,200	144,346,300	149,583,700	155,877,600
LIVINGSTON	135,625,450	139,535,300	139,440,850	145,846,450	145,430,900	148,485,300	151,809,600
OTSEGO LAKE	168,424,300	180,115,150	180,752,050	180,633,400	184,179,800	194,423,100	213,033,796
CITY OF GAYLORD	173,639,400	173,007,460	174,169,800	184,171,800	186,674,608	207,504,962	217,991,491
<b>COUNTY TOTAL</b>	<b>\$1,274,723,750</b>	<b>\$1,284,418,510</b>	<b>\$1,323,308,500</b>	<b>\$1,409,885,250</b>	<b>\$1,437,568,508</b>	<b>1,524,732,962</b>	<b>1,608,602,837</b>

**OTSEGO COUNTY  
EQUALIZED VALUE CHANGE BY YEAR**

04/16/2020

YEAR	STATE EQUALIZED VALUE	PERCENT OF CHANGE	TAXABLE VALUE	PERCENT OF CHANGE
1975	133,826,575	0.00%		
1976	146,765,753	9.67%		
1977	164,001,372	11.74%		
1978	207,947,587	26.80%		
1979	227,939,047	9.61%		
1980	253,973,699	11.42%		
1981	284,896,102	12.18%		
1982	307,215,311	7.83%		
1983	334,509,410	8.88%		
1984	347,660,350	3.93%		
1985	357,992,291	2.97%		
1986	366,464,855	2.37%		
1987	373,224,669	1.84%		
1988	382,377,000	2.45%		
1989	402,486,952	5.26%		
1990	433,702,451	7.76%		
1991	477,198,053	10.03%		
1992	509,887,587	6.85%		
1993	574,469,340	12.67%		
1994	606,726,105	5.62%		
1995	654,404,671	7.86%		
1996	724,299,869	10.68%		
1997	780,693,610	7.79%		
1998	860,368,916	10.21%		
1999	933,851,735	8.54%		
2000	1,027,910,635	10.07%	863,836,743	
2001	1,123,214,214	9.27%	917,895,320	6.26%
2002	1,237,637,350	10.19%	976,999,012	6.44%
2003	1,349,292,168	9.02%	1,031,564,507	5.59%
2004	1,461,185,482	8.29%	1,083,027,404	4.99%
2005	1,543,635,476	5.64%	1,122,998,918	3.69%
2006	1,591,354,397	3.09%	1,178,509,814	4.94%
2007	1,644,410,800	3.33%	1,229,380,385	4.32%
2008	1,650,508,050	0.37%	1,265,673,226	2.95%
2009	1,552,425,823	-5.94%	1,262,251,288	-0.27%
2010	1,422,464,032	-8.37%	1,201,805,060	-4.79%
2011	1,362,211,600	-4.24%	1,170,785,765	-2.58%
2012	1,322,134,033	-2.94%	1,155,363,908	-1.30%
2013	1,315,512,485	-0.50%	1,164,891,144	0.01%
2014	1,274,723,750	-3.10%	1,141,288,013	-2.03%
2015	1,284,418,510	0.76%	1,137,047,405	-0.37%
2016	1,323,308,500	3.03%	1,152,385,044	1.35%
2017	1,409,885,250	6.54%	1,231,785,822	6.89%
2018	1,437,568,508	1.96%	1,258,730,002	2.19%
2019	1,524,732,962	6.06%	1,296,529,445	3.00%
2020	1,608,602,837	5.50%	1,328,134,092	2.44%

## OTSEGO COUNTY

### RECOMMENDED EQUALIZED VALUE BY CLASS AGRICULTURAL

04/16/2020

UNIT	2020 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	0	0.00%	1.0000	0	0
CHARLTON	12,357,100	49.90%	1.0000	12,357,100	24,764,845
CHESTER	6,164,500	49.88%	1.0000	6,164,500	12,358,248
CORWITH	1,302,100	49.03%	1.0000	1,302,100	2,655,478
DOVER	6,680,700	49.74%	1.0000	6,680,700	13,431,835
ELMIRA	5,413,600	49.31%	1.0000	5,413,600	10,979,285
HAYES	4,436,700	49.38%	1.0000	4,436,700	8,984,138
LIVINGSTON	10,010,000	49.91%	1.0000	10,010,000	20,056,356
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	0	0.00%	1.0000	0	0
<b>COUNTY TOTAL</b>	<b>46,364,700</b>	<b>49.73%</b>		<b>46,364,700</b>	<b>93,230,186</b>

# OTSEGO COUNTY

## RECOMMENDED EQUALIZED VALUE BY CLASS COMMERCIAL

04/16/2020

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	21,027,500	49.17%	1.0000	21,027,500	42,768,010
CHARLTON	1,740,400	49.37%	1.0000	1,740,400	3,525,202
CHESTER	1,285,500	49.79%	1.0000	1,285,500	2,581,849
CORWITH	3,524,200	49.80%	1.0000	3,524,200	7,077,264
DOVER	5,420,600	50.00%	1.0000	5,420,600	10,841,087
ELMIRA	2,714,900	49.31%	1.0000	2,714,900	5,505,612
HAYES	2,438,100	49.05%	1.0000	2,438,100	4,970,600
LIVINGSTON	29,131,900	49.41%	1.0000	29,131,900	58,957,209
OTSEGO LAKE	6,242,700	49.88%	1.0000	6,242,700	12,514,336
CITY OF GAYLORD	129,003,100	49.14%	1.0000	129,003,100	262,542,835
<b>COUNTY TOTAL</b>	<b>202,528,900</b>	<b>49.24%</b>		<b>202,528,900</b>	<b>411,284,004</b>

# OTSEGO COUNTY

## RECOMMENDED EQUALIZED VALUE BY CLASS INDUSTRIAL

04/16/2020

UNIT	2020 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	4,411,000	49.65%	1.0000	4,411,000	8,883,945
CHARLTON	2,299,500	49.92%	1.0000	2,299,500	4,606,189
CHESTER	1,452,600	49.37%	1.0000	1,452,600	2,942,079
CORWITH	1,760,400	49.77%	1.0000	1,760,400	3,537,072
DOVER	178,600	49.78%	1.0000	178,600	358,779
ELMIRA	6,361,300	49.54%	1.0000	6,361,300	12,840,735
HAYES	1,380,900	49.48%	1.0000	1,380,900	2,790,641
LIVINGSTON	386,400	49.90%	1.0000	386,400	774,300
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	11,299,000	49.23%	1.0000	11,299,000	22,952,132
COUNTY TOTAL	29,529,700	49.48%		29,529,700	59,685,872

**OTSEGO COUNTY**  
**RECOMMENDED EQUALIZED VALUE BY CLASS**  
**RESIDENTIAL**

04/16/2020

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	248,017,700	49.29%	1.0000	248,017,700	503,170,622
CHARLTON	106,733,700	49.84%	1.0000	106,733,700	214,134,920
CHESTER	80,168,900	49.11%	1.0000	80,168,900	163,242,395
CORWITH	74,823,300	49.94%	1.0000	74,823,300	149,815,170
DOVER	33,746,400	49.81%	1.0000	33,746,400	67,743,620
ELMIRA	78,540,600	49.55%	1.0000	78,540,600	158,505,391
HAYES	127,793,300	49.13%	1.0000	127,793,300	260,126,402
LIVINGSTON	88,922,200	49.62%	1.0000	88,922,200	179,217,796
OTSEGO LAKE	197,503,300	49.80%	1.0000	197,503,300	396,553,668
CITY OF GAYLORD	49,660,591	49.70%	1.0000	49,660,591	99,915,438
<b>COUNTY TOTAL</b>	<b>1,085,909,991</b>	<b>49.53%</b>		<b>1,085,909,991</b>	<b>2,192,425,422</b>

**OTSEGO COUNTY  
RECOMMENDED EQUALIZED VALUE BY CLASS  
PERSONAL PROPERTY**

04/16/2020

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	17,941,500	50.00%	1.0000	17,941,500	35,883,000
CHARLTON	26,253,250	50.00%	1.0000	26,253,250	52,506,500
CHESTER	30,195,700	50.00%	1.0000	30,195,700	60,391,400
CORWITH	7,128,600	50.00%	1.0000	7,128,600	14,257,200
DOVER	5,247,900	50.00%	1.0000	5,247,900	10,495,800
ELMIRA	76,998,300	50.00%	1.0000	76,998,300	153,996,600
HAYES	19,828,600	50.00%	1.0000	19,828,600	39,657,200
LIVINGSTON	23,359,100	50.00%	1.0000	23,359,100	46,718,200
OTSEGO LAKE	9,287,796	50.00%	1.0000	9,287,796	18,575,592
CITY OF GAYLORD	28,028,800	50.00%	1.0000	28,028,800	56,057,600
<b>COUNTY TOTAL</b>	<b>244,269,546</b>	<b>50.00%</b>		<b>244,269,546</b>	<b>488,539,092</b>

**OTSEGO COUNTY  
JURISDICTIONS IN SCHOOL DISTRICTS  
2020 EQUALIZED VALUE**

SCHOOLS	AGRICULTURAL			COMMERCIAL			REAL PROPERTY			TOTAL REAL			PERSONAL PROPERTY			TOTAL PERSONNA	GRAND TOTAL
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	INDUSTRIAL	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY	INDUSTRIAL	RESIDENTIAL	UTILITY				
69020																	
GAYLORD																	
	BAGLEY	0	21,027,500	4,411,000	248,017,700	273,456,200	5,573,900	638,600	0	11,729,000	17,941,500	291,397,700					
	CHESTER	4,643,300	1,081,100	1,383,300	46,434,200	53,541,900	423,600	3,570,600	0	11,268,800	15,263,000	68,804,900					
	DOVER	1,057,400	4,078,800	36,200	12,231,300	17,403,700	1,718,000	0	0	961,600	2,679,600	20,083,300					
	ELMIRA	5,413,600	2,714,900	6,361,300	78,540,600	93,030,400	728,800	0	0	76,869,500	76,998,300	170,028,700					
	HAYES	4,436,700	2,438,100	1,380,900	127,793,300	136,049,000	84,700	0	0	19,743,900	19,828,600	155,877,600					
	LIVINGSTON	9,010,800	28,999,100	386,400	85,683,500	124,079,800	2,095,700	250,000	0	20,957,500	23,303,200	147,383,000					
	OTSEGO LAKE	0	5,342,300	0	184,919,300	190,261,600	1,198,600	0	0	7,463,496	8,662,096	198,923,696					
	CITY OF GAYLORD	18,618,400	0	11,299,000	49,660,591	189,962,691	14,753,100	541,200	0	12,734,500	28,028,800	217,991,491					
TOTALS		24,561,800	194,684,900	25,256,100	833,280,491	1,077,785,291	26,576,400	5,000,400	0	161,128,296	192,705,096	1,270,490,387					
69021																	
GAYLORD (NO DEBT)																	
	OTSEGO LAKE	0	0	0	1,344,200	1,344,200	0	0	0	0	0	1,344,200					
TOTALS		0	0	0	1,344,200	1,344,200	0	0	0	0	0	1,344,200					
69030																	
JOHANNESBURG/LEWISTON																	
	CHARLTON	1,302,100	3,524,200	1,760,400	74,823,700	81,410,000	417,900	149,000	0	22,233,750	26,253,250	149,383,950					
	CHESTER	1,521,200	204,400	69,300	33,734,700	35,529,600	56,300	0	0	14,876,400	14,932,700	50,462,300					
	DOVER	4,740,100	1,178,500	142,400	19,933,600	25,994,600	29,300	0	0	2,388,800	2,418,100	28,412,700					
TOTALS		18,618,400	3,123,300	2,511,200	160,402,000	184,654,900	85,600	4,019,500	0	39,498,950	43,604,050	228,258,950					
69040																	
VANDERBILT																	
	CORWITH	1,302,100	3,524,200	1,760,400	74,823,700	81,410,000	417,900	149,000	0	6,561,700	7,128,600	89,538,600					
	DOVER	883,200	163,300	0	1,581,500	2,628,000	0	0	0	150,200	150,200	2,778,200					
	LIVINGSTON	999,200	132,800	0	3,238,700	4,370,700	0	0	0	55,900	55,900	4,426,600					
TOTALS		3,184,500	3,820,300	1,760,400	79,643,500	88,408,700	417,900	149,000	0	6,767,800	7,334,700	95,743,400					
20015																	
CRANFORD/AUSABLE																	
	OTSEGO LAKE	0	900,400	0	11,239,800	12,140,200	4,900	0	0	620,800	625,700	12,765,900					
TOTALS		0	900,400	0	11,239,800	12,140,200	4,900	0	0	620,800	625,700	12,765,900					
20016																	
CRANFORD/AUSABLE																	
(DEBT ONLY)																	
TOTALS		0	0	0	0	0	0	0	0	0	0	0					
20017																	
C.O.P. INTERMEDIATE																	
	BAGLEY	0	21,027,500	4,411,000	248,017,700	273,456,200	5,573,900	638,600	0	11,729,000	17,941,500	291,397,700					
	CHARLTON	12,357,100	1,740,400	2,299,500	106,733,700	123,130,700	89,071,500	4,019,500	0	22,233,750	26,253,250	149,383,950					
	CHESTER	6,164,500	1,285,500	1,452,600	80,168,900	89,071,500	479,900	3,570,600	0	26,145,200	30,195,700	119,267,200					
	CORWITH	1,302,100	3,524,200	1,760,400	74,823,300	81,410,000	417,900	149,000	0	6,561,700	7,128,600	88,538,600					
	DOVER	6,680,700	5,420,600	178,600	33,746,400	46,026,300	1,747,300	0	0	3,500,600	5,247,900	51,274,200					
	ELMIRA	5,413,600	2,714,900	6,361,300	78,540,600	93,030,400	728,800	0	0	76,869,500	76,998,300	170,028,700					
	HAYES	4,436,700	2,438,100	1,380,900	127,793,300	136,049,000	84,700	0	0	19,743,900	19,828,600	155,877,600					
	LIVINGSTON	10,010,000	29,131,900	386,400	88,922,200	128,450,500	2,095,700	250,000	0	21,013,400	23,359,100	151,809,600					
	OTSEGO LAKE	0	5,342,300	0	186,263,500	191,605,800	1,196,600	0	0	7,463,496	8,662,096	208,267,896					
	CITY OF GAYLORD	46,364,700	201,628,500	29,523,700	1,074,670,191	1,352,193,091	27,079,900	9,168,900	0	207,395,046	243,643,846	1,595,836,937					
TOTALS		46,364,700	201,628,500	29,523,700	1,074,670,191	1,352,193,091	27,079,900	9,168,900	0	207,395,046	243,643,846	1,595,836,937					
C.O.O.R. INTERMEDIATE																	
	OTSEGO LAKE	0	900,400	0	11,239,800	12,140,200	4,900	0	0	620,800	625,700	12,765,900					
TOTALS		0	900,400	0	11,239,800	12,140,200	4,900	0	0	620,800	625,700	12,765,900					
KIRTLAND COMMUNITY																	
	OTSEGO LAKE	0	900,400	0	12,584,000	13,484,400	4,900	0	0	620,800	625,700	14,110,100					
TOTALS		0	900,400	0	12,584,000	13,484,400	4,900	0	0	620,800	625,700	14,110,100					
STATE EQUALIZED VALUE																	
TOTALS																	