

OTSEGO COUNTY

2021

EQUALIZATION REPORT

MARK REETZ, DIRECTOR  
EQUALIZATION DEPARTMENT

APRIL 13, 2021

**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 2021, 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 GLASSER, CHAIRMAN  
OTSEGO COUNTY BOARD OF COMMISSIONERS

*Prepared by: OTSEGO COUNTY EQUALIZATION DEPARTMENT*

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MARK REETZ, DIRECTOR

**APPROVED APRIL 13, 2021**

## EQUALIZATION REPORT FOR 2021

April 13, 2021

Mr. Chairman,

This report is a gathering of information starting in April of 2020 and ending in November of 2020. The sales upon which this report is based occurred between April 1, 2018 through March 31, 2020

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 5.01% for 2021 as compared to a 5.50% increase for 2020. The 2019 SEV increase was 6.06 %. (See pg 6)

### WHY

The residential real estate market for Otsego County is doing quite well. Real Estate companies are selling properties at almost an alarming rate and anything that resembles a livable home is off the market in days. Bagley Township did a reappraisal in 2020 in the commercial class. The reappraisal was a reset of values for business properties in Bagley. Jason felt many of his commercial properties were over-assessed. He had a large negative adjustment in commercial on his L-4023, but the decrease over all in Bagley commercial was -0.75%. They still had a \$1.05 million increase in TV for commercial. The State has already questioned the reappraisal because it didn't raise a huge amount of value. Several trips to the Tax Tribunal will do that to an assessor.

### COMING EVENTS

The Covid-19 outbreak has muddied the water as far as looking into the future. The ability to know what to expect of the housing market has really been impeded. Normally a strong market that we are seeing would signal good times and a robust economy. However, we cannot look out too far without seeing shadows of darkness befalling us with sudden and violent down turns in the economy. Sales for next year's study will be from the period of April, 2018 through March, 2021. Who is to say how long the Feds can continue to spend the future.

MEMO

APRIL 13, 2021

TO: OTSEGO COUNTY BOARD OF COMMISSIONERS  
FROM: MARK REETZ, DIRECTOR  
EQUALIZATION DEPARTMENT  
SUBJECT: THE EQUALIZATION REPORT

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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
2021 County Equalized Value	1,689,161,885

This represents a \$80,558,648 (5.008%) increase in County Equalized Value.  
The increase in County Equalized Value in 2020 was 5.50 %. (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 (1.4%) or 5% for 2020.

# OTSEGO COUNTY

## UNIT TOTALS

04/05/2021

2021 ASSESSED - BOARD OF REVIEW

UNIT	REAL	PERSONAL	TOTAL
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BAGLEY	288,510,200	18,703,500	307,213,700
CHARLTON	128,011,000	25,598,300	153,609,300
CHESTER	90,839,800	25,814,600	116,654,400
CORWITH	86,170,200	7,403,600	93,573,800
DOVER	46,473,500	4,852,000	51,325,500
ELMIRA	98,068,100	86,246,900	184,315,000
HAYES	141,122,900	19,111,400	160,234,300
LIVINGSTON	137,005,000	24,913,000	161,918,000
OTSEGO LAKE	212,410,700	8,451,985	220,862,685
CITY OF GAYLORD	208,619,200	30,835,600	239,454,800
COUNTY TOTAL	1,437,230,600	251,930,885	1,689,161,485

2021 COUNTY EQUALIZED VALUE

UNIT	REAL	PERSONAL	TOTAL
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BAGLEY	288,510,200	18,703,500	307,213,700
CHARLTON	128,011,000	25,598,300	153,609,300
CHESTER	90,839,800	25,814,600	116,654,400
CORWITH	86,170,200	7,403,600	93,573,800
DOVER	46,473,500	4,852,000	51,325,500
ELMIRA	98,068,100	86,246,900	184,315,000
HAYES	141,122,900	19,111,400	160,234,300
LIVINGSTON	137,005,000	24,913,000	161,918,000
OTSEGO LAKE	212,410,700	8,451,985	220,862,685
CITY OF GAYLORD	208,619,200	30,835,600	239,454,800
COUNTY TOTAL	1,437,230,600	251,930,885	1,689,161,485

## OTSEGO COUNTY

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

04/05/2021

	2020	2021	VARIANCE	PERCENT OF COUNTY TOTAL 2020	PERCENT OF COUNTY TOTAL 2021
REAL PROPERTY	1,364,333,291	1,437,230,600	5.34%	84.81%	85.09%
PERSONAL PROPERTY	244,269,546	251,930,885	3.14%	15.19%	14.91%
COUNTY TOTAL	1,608,602,837	1,689,161,485	5.01%	100.00%	100.00%
AGRICULTURAL	46,364,700	47,323,400	2.07%	2.88%	2.80%
COMMERCIAL	202,528,900	217,278,600	7.28%	12.59%	12.86%
INDUSTRIAL	29,529,700	29,370,400	-0.54%	1.84%	1.74%
RESIDENTIAL	1,085,909,991	1,143,258,200	5.28%	67.51%	67.68%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	244,269,546	251,930,885	3.14%	15.19%	14.91%

# OTSEGO COUNTY

## EQUALIZED VALUE CHANGE 2020 TO 2021

04/05/2021

UNIT	2020 S.E.V.	INCREASE(DECREASE)	2021 C.E.V.
BAGLEY	291,397,700	15,816,000	307,213,700
CHARLTON	149,383,950	4,225,350	153,609,300
CHESTER	119,267,200	-2,612,800	116,654,400
CORWITH	88,538,600	5,035,200	93,573,800
DOVER	51,274,200	51,300	51,325,500
ELMIRA	170,028,700	14,286,300	184,315,000
HAYES	155,877,600	4,356,700	160,234,300
LIVINGSTON	151,809,600	10,108,400	161,918,000
OTSEGO LAKE	213,033,796	7,828,889	220,862,685
CITY OF GAYLORD	217,991,491	21,463,309	239,454,800
COUNTY TOTAL	1,608,602,837	80,558,648	1,689,161,485

# OTSEGO COUNTY

## SEVEN YEAR EQUALIZATION COMPARISON

04/05/2021

UNIT	2015	2016	2017	2018	2019	2020	2021
BAGLEY	227,690,600	240,083,250	245,014,300	249,670,700	270,714,700	291,397,700	307,213,700
CHARLTON	130,755,000	133,731,750	136,060,900	138,715,300	142,687,600	149,383,950	153,609,300
CHESTER	101,395,400	104,893,200	101,806,100	105,176,400	110,763,600	119,267,200	116,654,400
CORWITH	79,558,400	74,776,300	73,793,800	80,862,000	89,986,100	88,538,600	93,573,800
DOVER	42,721,000	43,363,400	44,678,700	45,385,800	47,681,900	51,274,200	51,325,500
ELMIRA	78,614,250	97,785,200	154,076,600	157,126,700	162,902,000	170,028,700	184,315,000
HAYES	131,025,950	134,312,700	143,803,200	144,346,300	149,583,700	155,877,600	160,234,300
LIVINGSTON	139,535,300	139,440,850	145,846,450	145,430,900	148,485,300	151,809,600	161,918,000
OTSEGO LAKE	180,115,150	180,752,050	180,633,400	184,179,800	194,423,100	213,033,796	220,862,685
CITY OF GAYLORD	173,007,460	174,169,800	184,171,800	186,674,608	207,504,962	217,991,491	239,454,800
<b>COUNTY TOTAL</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>	<b>1,689,161,485</b>



**OTSEGO COUNTY  
EQUALIZED VALUE CHANGE BY YEAR**

04/05/2021

YEAR	STATE EQUALIZED VALUE	% of CHG	TAXABLE VALUE	% of CHG
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%
2021	1,689,161,485	5.01%	1,365,881,861	2.84%

# OTSEGO COUNTY

## RECOMMENDED EQUALIZED VALUE BY CLASS AGRICULTURAL

04/05/2021

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	0	0.00%	1.0000	0	0
CHARLTON	12,608,700	49.34%	1.0000	12,608,700	25,553,591
CHESTER	6,228,000	49.95%	1.0000	6,228,000	12,467,868
CORWITH	1,376,700	49.87%	1.0000	1,376,700	2,760,441
DOVER	6,659,600	49.87%	1.0000	6,659,600	13,352,665
ELMIRA	5,620,200	49.71%	1.0000	5,620,200	11,306,634
HAYES	4,549,300	49.96%	1.0000	4,549,300	9,106,564
LIVINGSTON	10,280,900	49.32%	1.0000	10,280,900	20,844,175
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	0	0.00%	1.0000	0	0
<b>COUNTY TOTAL</b>	<b>47,323,400</b>	<b>49.61%</b>		<b>47,323,400</b>	<b>95,391,938</b>

# OTSEGO COUNTY

## RECOMMENDED EQUALIZED VALUE BY CLASS COMMERCIAL

04/05/2021

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	20,866,600	50.00%	1.0000	20,866,600	41,733,200
CHARLTON	1,752,200	49.40%	1.0000	1,752,200	3,547,068
CHESTER	1,327,900	49.82%	1.0000	1,327,900	2,665,354
CORWITH	3,945,200	49.98%	1.0000	3,945,200	7,893,354
DOVER	5,417,400	49.96%	1.0000	5,417,400	10,843,475
ELMIRA	2,719,000	49.36%	1.0000	2,719,000	5,509,041
HAYES	542,500	49.05%	1.0000	542,500	1,106,058
LIVINGSTON	30,699,200	49.69%	1.0000	30,699,200	61,784,908
OTSEGO LAKE	6,397,600	49.81%	1.0000	6,397,600	12,845,062
CITY OF GAYLORD	143,611,000	49.02%	1.0000	143,611,000	292,975,197
COUNTY TOTAL	217,278,600	49.28%		217,278,600	440,902,715

# OTSEGO COUNTY

## RECOMMENDED EQUALIZED VALUE BY CLASS INDUSTRIAL

04/05/2021

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	4,149,400	49.07%	1.0000	4,149,400	8,456,001
CHARLTON	2,271,500	49.30%	1.0000	2,271,500	4,607,587
CHESTER	1,462,600	49.65%	1.0000	1,462,600	2,945,853
CORWITH	1,761,300	49.26%	1.0000	1,761,300	3,575,868
DOVER	184,500	49.81%	1.0000	184,500	370,386
ELMIRA	6,421,500	49.32%	1.0000	6,421,500	13,020,530
HAYES	730,700	49.70%	1.0000	730,700	1,470,221
LIVINGSTON	388,100	49.64%	1.0000	388,100	781,870
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	12,000,800	49.47%	1.0000	12,000,800	24,258,148
COUNTY TOTAL	29,370,400	49.37%		29,370,400	59,486,463

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

04/05/2021

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	263,494,200	49.86%	1.0000	263,494,200	528,451,772
CHARLTON	111,378,600	49.74%	1.0000	111,378,600	223,936,796
CHESTER	81,821,300	49.84%	1.0000	81,821,300	164,154,069
CORWITH	79,087,000	49.95%	1.0000	79,087,000	158,347,070
DOVER	34,212,000	49.73%	1.0000	34,212,000	68,794,050
ELMIRA	83,307,400	49.56%	1.0000	83,307,400	168,083,335
HAYES	135,300,400	49.86%	1.0000	135,300,400	271,334,160
LIVINGSTON	95,636,800	49.96%	1.0000	95,636,800	191,418,056
OTSEGO LAKE	206,013,100	49.72%	1.0000	206,013,100	414,366,840
CITY OF GAYLORD	53,007,400	49.82%	1.0000	53,007,400	106,388,449
<b>COUNTY TOTAL</b>	<b>1,143,258,200</b>	<b>49.81%</b>		<b>1,143,258,200</b>	<b>2,295,274,598</b>

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

04/05/2021

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	18,703,500	50.00%	1.0000	18,703,500	37,407,000
CHARLTON	25,598,300	50.00%	1.0000	25,598,300	51,196,600
CHESTER	25,814,600	50.00%	1.0000	25,814,600	51,629,200
CORWITH	7,403,600	50.00%	1.0000	7,403,600	14,807,200
DOVER	4,852,000	50.00%	1.0000	4,852,000	9,704,000
ELMIRA	86,246,900	50.00%	1.0000	86,246,900	172,493,800
HAYES	19,111,400	50.00%	1.0000	19,111,400	38,222,800
LIVINGSTON	24,913,000	50.00%	1.0000	24,913,000	49,826,000
OTSEGO LAKE	8,451,985	50.00%	1.0000	8,451,985	16,903,970
CITY OF GAYLORD	30,835,600	50.00%	1.0000	30,835,600	61,671,200
<b>COUNTY TOTAL</b>	<b>251,930,885</b>	<b>50.00%</b>		<b>251,930,885</b>	<b>503,861,770</b>

**OTSEGO COUNTY  
JURISDICTIONS IN SCHOOL DISTRICTS  
2021 EQUALIZED VALUE**

SCHOOLS	REAL PROPERTY				PERSONAL PROPERTY				TOTAL PERSONA	GRAND TOTAL		
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL				
69020												
GAYLORD												
	BAGLEY	0	20,866,600	4,149,400	263,494,200	288,510,200	5,717,900	479,900	0	12,505,700	18,703,500	307,213,700
	CHESTER	4,709,100	1,116,700	1,394,900	47,480,800	54,701,500	344,300	3,929,100	0	10,775,900	15,049,300	69,750,800
	DOVER	1,062,400	4,084,900	36,900	12,357,300	17,541,500	1,630,800	0	0	885,700	2,516,500	20,058,000
	EMMERA	5,620,200	2,719,900	6,421,500	83,307,400	98,058,100	822,200	0	0	85,424,700	86,246,900	184,315,000
	HAYES	4,549,300	542,500	730,700	135,300,400	141,122,900	82,400	0	0	19,029,000	19,111,400	160,234,300
	LIVINGSTON	9,262,900	30,557,000	388,100	92,174,800	132,382,800	2,126,300	250,000	0	22,474,500	24,850,800	157,233,600
	OTSEGO LAKE	0	5,472,000	0	192,764,000	198,236,000	1,015,500	0	0	6,947,585	7,963,085	206,199,085
	CITY OF GAYLORD	0	143,611,000	12,000,800	53,007,400	208,619,200	14,313,800	382,900	0	16,138,900	30,835,600	239,454,800
TOTALS		25,203,900	208,969,700	25,122,300	879,886,300	1,139,182,200	26,053,200	5,041,900	0	174,181,985	205,277,085	1,344,459,285
69021												
GAYLORD (Kirtland)												
	OTSEGO LAKE	0	0	0	1,415,500	1,415,500	0	0	0	0	0	1,415,500
TOTALS		0	0	0	1,415,500	1,415,500	0	0	0	0	0	1,415,500
69030												
JOHANNESBURG/LEWISTON												
	CHARLTON	12,608,700	1,752,200	2,271,500	111,378,600	128,011,000	65,600	4,375,900	0	21,156,800	25,598,300	153,609,300
	CHESTER	1,518,900	214,200	67,700	34,340,500	36,138,300	38,900	0	0	10,726,400	10,765,300	46,903,600
	DOVER	4,844,700	1,169,200	147,600	20,111,600	26,273,100	31,700	0	0	2,154,100	2,185,800	28,458,900
TOTALS		18,972,300	3,133,600	2,466,800	165,830,700	190,422,400	136,200	4,375,900	0	34,037,300	38,549,400	228,971,800
69040												
VANDERBILT												
	CORWITH	1,376,700	3,945,200	1,761,300	79,087,000	86,110,200	413,000	671,200	0	6,319,400	7,403,600	93,573,800
	DOVER	752,500	163,300	0	1,743,100	2,658,900	0	0	0	149,700	149,700	2,808,600
	LIVINGSTON	1,018,000	142,200	0	3,462,000	4,652,200	0	0	0	62,200	62,200	4,884,400
TOTALS		3,147,200	4,250,700	1,761,300	84,292,100	93,421,300	413,000	671,200	0	6,531,300	7,615,500	101,066,800
69045												
CRAWFORD/AUSABLE												
	OTSEGO LAKE	0	925,600	0	11,833,600	12,759,200	4,900	0	0	484,000	488,900	13,248,100
TOTALS		0	925,600	0	11,833,600	12,759,200	4,900	0	0	484,000	488,900	13,248,100
C.O.P. INTERMEDIATE												
	BAGLEY	0	20,866,600	4,149,400	263,494,200	288,510,200	5,717,900	479,900	0	12,505,700	18,703,500	307,213,700
	CHARLTON	12,608,700	1,752,200	2,271,500	111,378,600	128,011,000	65,600	4,375,900	0	21,156,800	25,598,300	153,609,300
	CHESTER	6,228,000	1,327,900	1,462,600	81,821,300	90,839,800	383,200	3,929,100	0	21,502,300	25,814,600	116,654,400
	CORWITH	1,376,700	3,945,200	1,761,300	79,087,000	86,110,200	413,000	671,200	0	6,319,400	7,403,600	93,573,800
	DOVER	6,659,600	5,417,400	184,500	34,212,000	46,473,500	1,662,500	0	0	3,189,500	4,852,000	51,325,500
	EMMERA	5,620,200	2,719,900	6,421,500	83,307,400	98,058,100	822,200	0	0	85,424,700	86,246,900	184,315,000
	HAYES	4,549,300	542,500	730,700	135,300,400	141,122,900	82,400	250,000	0	19,029,000	19,111,400	160,234,300
	LIVINGSTON	10,280,900	30,557,000	388,100	95,635,800	137,005,000	2,126,300	0	0	22,356,700	24,913,000	161,918,000
	OTSEGO LAKE	0	5,472,000	0	194,179,500	199,651,500	1,015,500	0	0	6,947,585	7,963,085	207,614,585
	CITY OF GAYLORD	0	143,611,000	12,000,800	53,007,400	208,619,200	14,313,800	382,900	0	16,138,900	30,835,600	239,454,800
TOTALS		47,323,400	216,353,000	29,370,400	1,131,424,600	1,424,471,400	26,602,400	10,089,000	0	214,750,585	251,441,985	1,675,913,385
C.O.C.R. INTERMEDIATE												
	OTSEGO LAKE	0	925,600	0	11,833,600	12,759,200	4,900	0	0	484,000	488,900	13,248,100
TOTALS		0	925,600	0	11,833,600	12,759,200	4,900	0	0	484,000	488,900	13,248,100
KIRTLAND COMMUNITY												
	OTSEGO LAKE	0	925,600	0	13,249,100	14,174,700	4,900	0	0	484,000	488,900	14,663,600
TOTALS		0	925,600	0	13,249,100	14,174,700	4,900	0	0	484,000	488,900	14,663,600
STATE EQUALIZED VALUE												
		0	925,600	0	13,249,100	14,174,700	4,900	0	0	484,000	488,900	14,663,600