

OTSEGO COUNTY

2017

EQUALIZATION REPORT

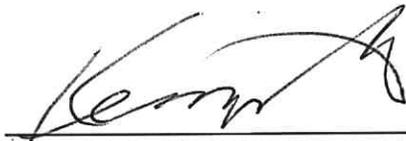
WILLIAM KERR, DIRECTOR
EQUALIZATION DEPARTMENT

APRIL 11, 2017

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

I, WILLIAM KERR, 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 2017, IN COMPLIANCE WITH SECTIONS 209.5 AND 211.34 MCL OF 1948 AS AMENDED, AND IN ACCORDANCE WITH THE ATTACHED SCHEDULES.



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

Prepared by: OTSEGO COUNTY EQUALIZATION DEPARTMENT

WILLIAM KERR, DIRECTOR

APPROVED APRIL 11, 2017

Mr. Chairman,

This report is a gathering of information starting in April of 2016 and ending in October of 2016.

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 assessors 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 6.54% for 2017 as compared to a 3.35 % increase for 2016. The 2015 SEV increased 0.76 %. (See pg 6)

WHY

The residential real estate market is recovering.

The Wolverine power plant came on line in June generating a lot of new Industrial Personal Property value in both Elmira and Hayes Township.

WHAT NOW

With the real estate market still in the recovery stage and new construction picking up I expect another year of positive state equalized value.

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MEMO

APRIL 11, 2017

TO: OTSEGO COUNTY BOARD OF COMMISSIONERS
FROM: WILLIAM KERR, DIRECTOR
EQUALIZATION DEPARTMENT
SUBJECT: THE EQUALIZATION REPORT

2013 County Equalized Value	1,315,512,485
2014 County Equalized Value	1,274,723,750
2015 County Equalized Value	1,284,418,510
2016 County Equalized Value	1,323,308,500
2017 County Equalized Value	1,409,885,250

This represents a \$86,576,750 (6.54%) increase in County Equalized Value.
The increase in County Equalized Value in 2016 was 3.03 %. (See page 6)

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 (0.09%) or 5% for 2017.

OTSEGO COUNTY

UNIT TOTALS

04/03/2017

2017 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL

BAGLEY	227,631,900	17,382,400	245,014,300
CHARLTON	109,772,800	26,288,100	136,060,900
CHESTER	76,022,000	25,784,100	101,806,100
CORWITH	66,107,000	7,686,800	73,793,800
DOVER	38,812,500	5,866,200	44,678,700
ELMIRA	76,030,200	78,046,400	154,076,600
HAYES	120,658,400	23,144,800	143,803,200
LIVINGSTON	120,287,050	25,559,400	145,846,450
OTSEGO LAKE	172,894,600	7,738,800	180,633,400
CITY OF GAYLORD	157,295,700	26,876,100	184,171,800
COUNTY TOTAL	1,165,512,150	244,373,100	1,409,885,250

2017 COUNTY EQUALIZED VALUE

UNIT	REAL	PERSONAL	TOTAL
BAGLEY	227,631,900	17,382,400	245,014,300
CHARLTON	109,772,800	26,288,100	136,060,900
CHESTER	76,022,000	25,784,100	101,806,100
CORWITH	66,107,000	7,686,800	73,793,800
DOVER	38,812,500	5,866,200	44,678,700
ELMIRA	76,030,200	78,046,400	154,076,600
HAYES	120,658,400	23,144,800	143,803,200
LIVINGSTON	120,287,050	25,559,400	145,846,450
OTSEGO LAKE	172,894,600	7,738,800	180,633,400
CITY OF GAYLORD	157,295,700	26,876,100	184,171,800
COUNTY TOTAL	1,165,512,150	244,373,100	1,409,885,250

OTSEGO COUNTY

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

	2016	2017	VARIANCE	PERCENT OF COUNTY TOTAL 2016	04/03/2017 PERCENT OF COUNTY TOTAL 2017
REAL PROPERTY	1,140,150,300	1,165,512,150	2.22%	86.16%	82.67%
PERSONAL PROPERTY	183,158,200	244,373,100	33.42%	13.84%	17.33%
COUNTY TOTAL	1,323,308,500	1,409,885,250	6.54%	100.00%	100.00%
AGRICULTURAL	47,163,000	47,169,100	0.01%	3.56%	3.35%
COMMERCIAL	164,236,900	169,191,000	3.02%	12.41%	12.00%
INDUSTRIAL	19,684,500	26,408,000	34.16%	1.49%	1.87%
RESIDENTIAL	909,065,900	922,744,050	1.50%	68.70%	65.45%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	183,158,200	244,373,100	33.42%	13.84%	17.33%

OTSEGO COUNTY

EQUALIZED VALUE CHANGE 2016 TO 2017

04/03/2017

UNIT	2016 S.E.V.	INCREASE(DECREASE)	2017 C.E.V.
BAGLEY	240,083,250	4,931,050	245,014,300
CHARLTON	133,731,750	2,329,150	136,060,900
CHESTER	104,893,200	-3,087,100	101,806,100
CORWITH	74,776,300	-982,500	73,793,800
DOVER	43,363,400	1,315,300	44,678,700
ELMIRA	97,785,200	56,291,400	154,076,600
HAYES	134,312,700	9,490,500	143,803,200
LIVINGSTON	139,440,850	6,405,600	145,846,450
OTSEGO LAKE	180,752,050	-118,650	180,633,400
CITY OF GAYLORD	174,169,800	10,002,000	184,171,800
COUNTY TOTAL	1,323,308,500	86,576,750	1,409,885,250

OTSEGO COUNTY

SEVEN YEAR EQUALIZATION COMPARISON

04/03/2017

UNIT	2011	2012	2013	2014	2015	2016	2017
BAGLEY	250,104,900	239,844,100	244,389,850	231,532,150	227,690,600	240,083,250	245,014,300
CHARLTON	144,684,400	140,401,889	139,130,900	131,486,400	130,755,000	133,731,750	136,060,900
CHESTER	111,077,950	108,382,050	106,669,500	102,885,250	101,395,400	104,893,200	101,806,100
CORWITH	82,751,350	81,289,394	81,558,000	81,388,950	79,558,400	74,776,300	73,793,800
DOVER	53,998,100	52,518,500	49,849,400	42,136,800	42,721,000	43,363,400	44,678,700
ELMIRA	82,985,500	80,268,450	80,494,285	76,492,600	78,614,250	97,785,200	154,076,600
HAYES	137,195,050	135,699,150	139,018,750	131,112,450	131,025,950	134,312,700	143,803,200
LIVINGSTON	136,169,500	133,050,650	134,495,450	135,625,450	139,535,300	139,440,850	145,846,450
OTSEGO LAKE	174,887,650	171,354,900	166,852,800	168,424,300	180,115,150	180,752,050	180,633,400
CITY OF GAYLORD	188,357,200	179,324,950	173,053,550	173,639,400	173,007,460	174,169,800	184,171,800
COUNTY TOTAL	\$1,362,211,600	\$1,322,134,033	\$1,315,512,485	\$1,274,723,750	\$1,284,418,510	\$1,323,308,500	\$1,409,885,250

OTSEGO COUNTY

EQUALIZED VALUE CHANGE BY YEAR

04/03/2017

YEAR	STATE EQUALIZED 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%
2001	1,123,214,214	9.27%
2002	1,237,637,350	10.19%
2003	1,349,292,168	9.02%
2004	1,461,185,482	8.29%
2005	1,543,635,476	5.64%
2006	1,591,354,397	3.09%
2007	1,644,410,800	3.33%
2008	1,650,508,050	0.37%
2009	1,552,425,823	-5.94%
2010	1,422,464,032	-8.37%
2011	1,362,211,600	-4.24%
2012	1,322,134,033	-2.94%
2013	1,315,512,485	-0.50%
2014	1,274,723,750	-3.10%
2015	1,284,418,510	0.76%
2016	1,323,308,500	3.03%
2017	1,409,885,250	6.54%

OTSEGO COUNTY

RECOMMENDED EQUALIZED VALUE BY CLASS AGRICULTURAL

04/03/2017

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	1,705,700	49.98%	1.0000	1,705,700	3,412,878
CHARLTON	12,510,900	49.89%	1.0000	12,510,900	25,076,868
CHESTER	6,127,300	49.83%	1.0000	6,127,300	12,295,836
CORWITH	1,342,400	49.77%	1.0000	1,342,400	2,697,018
DOVER	6,428,300	49.86%	1.0000	6,428,300	12,893,033
ELMIRA	5,141,800	49.16%	1.0000	5,141,800	10,458,683
HAYES	4,256,600	49.57%	1.0000	4,256,600	8,587,430
LIVINGSTON	9,584,500	49.69%	1.0000	9,584,500	19,289,695
OTSEGO LAKE	71,600	49.28%	1.0000	71,600	145,303
CITY OF GAYLORD	0	0	1.0000	0	0
COUNTY TOTAL	47,169,100	49.73%		47,169,100	94,856,745

OTSEGO COUNTY

RECOMMENDED EQUALIZED VALUE BY CLASS COMMERCIAL

04/03/2017

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	19,610,900	49.93%	1.0000	19,610,900	39,278,294
CHARLTON	1,421,600	49.89%	1.0000	1,421,600	2,849,370
CHESTER	1,060,100	49.29%	1.0000	1,060,100	2,150,755
CORWITH	2,799,000	49.36%	1.0000	2,799,000	5,670,170
DOVER	1,200,500	49.50%	1.0000	1,200,500	2,425,016
ELMIRA	2,963,500	49.32%	1.0000	2,963,500	6,008,808
HAYES	2,067,800	49.95%	1.0000	2,067,800	4,139,912
LIVINGSTON	25,914,500	49.33%	1.0000	25,914,500	52,537,479
OTSEGO LAKE	6,011,900	49.99%	1.0000	6,011,900	12,025,315
CITY OF GAYLORD	106,141,200	49.20%	1.0000	106,141,200	215,719,692
COUNTY TOTAL	169,191,000	49.35%		169,191,000	342,804,811

OTSEGO COUNTY

RECOMMENDED EQUALIZED VALUE BY CLASS INDUSTRIAL

04/03/2017

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	3,277,600	49.47%	1.0000	3,277,600	6,625,636
CHARLTON	2,402,400	49.29%	1.0000	2,402,400	4,873,678
CHESTER	1,409,300	49.53%	1.0000	1,409,300	2,845,090
CORWITH	1,624,800	49.57%	1.0000	1,624,800	3,277,732
DOVER	176,900	49.25%	1.0000	176,900	359,188
ELMIRA	6,869,900	50.00%	1.0000	6,869,900	13,739,800
HAYES	1,416,300	49.89%	1.0000	1,416,300	2,838,750
LIVINGSTON	378,100	49.73%	1.0000	378,100	760,317
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	8,852,700	49.76%	1.0000	8,852,700	17,790,302
COUNTY TOTAL	26,408,000	49.72%		26,408,000	53,110,493

OTSEGO COUNTY
RECOMMENDED EQUALIZED VALUE BY CLASS
RESIDENTIAL

04/03/2017

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	203,037,700	49.93%	1.0000	203,037,700	406,670,702
CHARLTON	93,437,900	49.84%	1.0000	93,437,900	187,465,387
CHESTER	67,425,300	49.11%	1.0000	67,425,300	137,297,199
CORWITH	60,340,800	49.79%	1.0000	60,340,800	121,201,705
DOVER	31,006,800	49.64%	1.0000	31,006,800	62,457,711
ELMIRA	61,055,000	49.14%	1.0000	61,055,000	124,241,365
HAYES	112,917,700	49.54%	1.0000	112,917,700	227,954,911
LIVINGSTON	84,409,950	49.66%	1.0000	84,409,950	169,964,501
OTSEGO LAKE	166,811,100	49.66%	1.0000	166,811,100	335,887,124
CITY OF GAYLORD	42,301,800	49.75%	1.0000	42,301,800	85,026,786
COUNTY TOTAL	922,744,050	49.66%		922,744,050	1,858,167,392

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

03/30/2017

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	0	0.00%	1.0000	0	0
CHARLTON	0	0.00%	1.0000	0	0
CHESTER	0	0.00%	1.0000	0	0
CORWITH	0	0.00%	1.0000	0	0
DOVER	0	0.00%	1.0000	0	0
ELMIRA	0	0.00%	1.0000	0	0
HAYES	0	0.00%	1.0000	0	0
LIVINGSTON	0	0.00%	1.0000	0	0
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	0	0.00%	1.0000	0	0
COUNTY TOTAL	0	0.00%		0	0

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

04/03/2017

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	17,382,400	50.00%	1.0000	17,382,400	34,764,800
CHARLTON	26,288,100	50.00%	1.0000	26,288,100	52,576,200
CHESTER	25,784,100	50.00%	1.0000	25,784,100	51,568,200
CORWITH	7,686,800	50.00%	1.0000	7,686,800	15,373,600
DOVER	5,866,200	50.00%	1.0000	5,866,200	11,732,400
ELMIRA	78,046,400	50.00%	1.0000	78,046,400	156,092,800
HAYES	23,144,800	50.00%	1.0000	23,144,800	46,289,600
LIVINGSTON	25,559,400	50.00%	1.0000	25,559,400	51,118,800
OTSEGO LAKE	7,738,800	50.00%	1.0000	7,738,800	15,477,600
CITY OF GAYLORD	26,876,100	50.00%	1.0000	26,876,100	53,752,200
COUNTY TOTAL	244,373,100	50.00%		244,373,100	488,746,200

OTSEGO COUNTY
JURISDICTIONS IN SCHOOL DISTRICTS
2017 EQUALIZED VALUE

04/03/2017

SCHOOLS	REAL PROPERTY					TOTAL REAL	PERSONAL PROPERTY					TOTAL PERSONAL	GRAND TOTAL
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL		COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY			
69020													
GAYLORD													
	BAGLEY	1,705,700	19,610,900	3,277,600	203,037,700	0	227,631,900	4,545,200	2,023,100	0	10,814,100	17,382,400	245,014,300
	CHESTER	4,838,400	877,800	1,349,100	39,317,800	0	46,383,100	273,600	2,698,800	0	11,231,300	14,203,700	60,586,800
	DOVER	862,200	648,200	36,600	11,108,900	0	12,655,900	1,585,400	0	0	1,046,600	2,632,000	15,287,900
	ELMIRA	5,141,800	2,963,500	6,869,900	61,055,000	0	76,030,200	1,133,200	75,300	0	76,837,900	78,046,400	154,076,600
	HAYES	4,256,600	2,067,800	1,416,300	112,917,700	0	120,658,400	175,600	0	0	22,969,200	23,144,800	143,803,200
	LIVINGSTON	8,607,200	25,811,500	378,100	81,397,850	0	116,194,650	2,221,300	233,100	0	23,038,200	25,492,600	141,687,250
	OTSEGO LAKE	71,600	5,069,500	0	156,111,900	0	161,253,000	1,384,000	0	0	5,708,600	7,092,600	168,345,600
	CITY OF GAYLORD	0	106,141,200	8,852,700	42,301,800	0	157,295,700	14,457,600	1,270,700	0	11,147,800	26,876,100	184,171,800
TOTALS		25,483,500	163,190,400	22,180,300	707,248,650	0	918,102,850	25,775,900	6,301,000	0	162,793,700	194,870,600	1,112,973,450
69021													
GAYLORD(NO DEBT)													
	OTSEGO LAKE	0	0	0	1,197,100	0	1,197,100	0	0	0	0	0	1,197,100
TOTALS		0	0	0	1,197,100	0	1,197,100	0	0	0	0	0	1,197,100
69030													
JOHANNESBURG/LEWISTON													
	CHARLTON	12,510,900	1,421,600	2,402,400	93,437,900	0	109,772,800	10,300	2,865,600	0	23,412,200	26,288,100	136,060,900
	CHESTER	1,288,900	182,300	60,200	28,107,500	0	29,638,900	147,600	0	0	11,432,800	11,580,400	41,219,300
	DOVER	4,687,300	528,800	140,300	18,142,200	0	23,498,600	35,800	0	0	3,041,000	3,076,800	26,575,400
TOTALS		18,487,100	2,132,700	2,602,900	139,687,600	0	162,910,300	193,700	2,865,600	0	37,886,000	40,945,300	203,855,600
69040													
VANDERBILT													
	CORWITH	1,342,400	2,799,000	1,624,800	60,340,800	0	66,107,000	361,400	130,800	0	7,194,600	7,686,800	73,793,800
	DOVER	878,800	23,500	0	1,755,700	0	2,658,000	0	0	0	157,400	157,400	2,815,400
	LIVINGSTON	977,300	103,000	0	3,012,100	0	4,092,400	0	0	0	66,800	66,800	4,159,200
TOTALS		3,198,500	2,925,500	1,624,800	65,108,600	0	72,857,400	361,400	130,800	0	7,418,800	7,911,000	80,768,400
20015													
CRAWFORD\AUSABLE													
	OTSEGO LAKE	0	942,400	0	9,502,100	0	10,444,500	4,500	0	0	641,700	646,200	11,090,700
TOTALS		0	942,400	0	9,502,100	0	10,444,500	4,500	0	0	641,700	646,200	11,090,700
CRAWFORD\AUSABLE													
(DEBT ONLY)													
	OTSEGO LAKE	0	0	0	0	0	0	0	0	0	0	0	0
TOTALS		0	0	0	0	0	0	0	0	0	0	0	0
C.O.P. INTERMEDIATE													
	BAGLEY	1,705,700	19,610,900	3,277,600	203,037,700	0	227,631,900	4,545,200	2,023,100	0	10,814,100	17,382,400	245,014,300
	CHARLTON	12,510,900	1,421,600	2,402,400	93,437,900	0	109,772,800	10,300	2,865,600	0	23,412,200	26,288,100	136,060,900
	CHESTER	6,127,300	1,060,100	1,409,300	67,425,300	0	76,022,000	421,200	2,698,800	0	22,664,100	25,784,100	101,806,100
	CORWITH	1,342,400	2,799,000	1,624,800	60,340,800	0	66,107,000	361,400	130,800	0	7,194,600	7,686,800	73,793,800
	DOVER	6,428,300	1,200,500	176,900	31,006,800	0	38,812,500	1,621,200	0	0	4,245,000	5,866,200	44,678,700
	ELMIRA	5,141,800	2,963,500	6,869,900	61,055,000	0	76,030,200	1,133,200	75,300	0	76,837,900	78,046,400	154,076,600
	HAYES	4,256,600	2,067,800	1,416,300	112,917,700	0	120,658,400	175,600	0	0	22,969,200	23,144,800	143,803,200
	LIVINGSTON	9,584,500	25,914,500	378,100	84,409,950	0	120,287,050	2,221,300	233,100	0	23,105,000	25,559,400	145,846,450
	OTSEGO LAKE	71,600	5,069,500	0	157,309,000	0	162,450,100	1,384,000	0	0	5,708,600	7,092,600	169,542,700
	CITY OF GAYLORD	0	106,141,200	8,852,700	42,301,800	0	157,295,700	14,457,600	1,270,700	0	11,147,800	26,876,100	184,171,800
TOTALS		47,169,100	168,248,600	26,408,000	913,241,950	0	1,155,067,650	26,331,000	9,297,400	0	208,098,500	243,726,900	1,398,794,550
C.O.O.R. INTERMEDIATE													
	OTSEGO LAKE	0	942,400	0	9,502,100	0	10,444,500	4,500	0	0	641,700	646,200	11,090,700
TOTALS		0	942,400	0	9,502,100	0	10,444,500	4,500	0	0	641,700	646,200	11,090,700
KIRTLAND COMMUNITY													
	OTSEGO LAKE	0	942,400	0	10,699,200	0	11,641,600	4,500	0	0	641,700	646,200	12,287,800
TOTALS		0	942,400	0	10,699,200	0	11,641,600	4,500	0	0	641,700	646,200	12,287,800
STATE EQUALIZED VALUE		1,409,885,250											