

**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 2015, 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 14, 2015

Mr. Chairman,

This report is a gathering of information starting in April of 2014 and ending in October of 2014.

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 0.76 % for 2015 as compared to a 3.10 % decrease for 2014. The 2013 SEV decreased 0.50 %. (See pg 6)

WHY

There was an assessors plat in one of the townships which caused the residential value to decrease.

The combined true cash value of commercial and Industrial personal property received an exemption on the first 80 thousand dollars of true cash value.

The State Tax Commission exempted all pollution controls for oil and gas properties certified by the State Tax Commission.

WHAT NOW

With the real estate market still in the recovery stage, I still expect a year of positive state equalized value.

MEMO

APRIL 14, 2015

TO: OTSEGO COUNTY BOARD OF COMMISSIONERS

FROM: WILLIAM KERR, DIRECTOR
EQUALIZATION DEPARTMENT

SUBJECT: THE EQUALIZATION REPORT

2011 County Equalized Value	1,362,211,600
2012 County Equalized Value	1,322,134,033
2013 County Equalized Value	1,315,512,485
2014 County Equalized Value	1,274,723,750
2015 County Equalized Value	1,284,418,510

This represents a \$9,694,760 (0.76%) increase in County Equalized Value.
The decrease in County Equalized Value in 2014 was 3.10 %. (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 (1.016%) or 5% for 2015.

OTSEGO COUNTY

UNIT TOTALS

04/07/2015

2015 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
BAGLEY	209,475,400	18,215,200	227,690,600
CHARLTON	104,696,800	26,058,200	130,755,000
CHESTER	73,786,800	27,608,600	101,395,400
CORWITH	69,504,300	10,054,100	79,558,400
DOVER	36,939,200	5,781,800	42,721,000
ELMIRA	71,001,700	7,612,550	78,614,250
HAYES	114,943,500	16,082,450	131,025,950
LIVINGSTON	115,949,700	23,585,600	139,535,300
OTSEGO LAKE	172,464,700	7,650,450	180,115,150
CITY OF GAYLORD	146,992,560	26,014,900	173,007,460
COUNTY TOTAL	1,115,754,660	168,663,850	1,284,418,510

2015 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
BAGLEY	209,475,400	18,215,200	227,690,600
CHARLTON	104,696,800	26,058,200	130,755,000
CHESTER	73,786,800	27,608,600	101,395,400
CORWITH	69,504,300	10,054,100	79,558,400
DOVER	36,939,200	5,781,800	42,721,000
ELMIRA	71,001,700	7,612,550	78,614,250
HAYES	114,943,500	16,082,450	131,025,950
LIVINGSTON	115,949,700	23,585,600	139,535,300
OTSEGO LAKE	172,464,700	7,650,450	180,115,150
CITY OF GAYLORD	146,992,560	26,014,900	173,007,460
COUNTY TOTAL	1,115,754,660	168,663,850	1,284,418,510

OTSEGO COUNTY

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

	2014	2015	VARIANCE	PERCENT OF COUNTY TOTAL 2014	04/07/2015 PERCENT OF COUNTY TOTAL 2015
REAL PROPERTY	1,095,744,500	1,115,754,660	1.83%	85.96%	86.87%
PERSONAL PROPERTY	178,979,250	168,663,850	-5.76%	14.04%	13.13%
COUNTY TOTAL	1,274,723,750	1,284,418,510	0.76%	100.00%	100.00%
AGRICULTURAL	46,468,100	47,132,000	1.43%	3.65%	3.67%
COMMERCIAL	162,709,300	161,913,260	-0.49%	12.76%	12.61%
INDUSTRIAL	18,901,500	19,173,400	1.44%	1.48%	1.49%
RESIDENTIAL	867,665,600	887,536,000	2.29%	68.07%	69.10%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	178,979,250	168,663,850	-5.76%	14.04%	13.13%

OTSEGO COUNTY

EQUALIZED VALUE CHANGE 2014 TO 2015

04/07/2015

UNIT	2014 S.E.V.	INCREASE(DECREASE)	2015 C.E.V.
BAGLEY	231,532,150	-3,841,550	227,690,600
CHARLTON	131,486,400	-731,400	130,755,000
CHESTER	102,885,250	-1,489,850	101,395,400
CORWITH	81,388,950	-1,830,550	79,558,400
DOVER	42,136,800	584,200	42,721,000
ELMIRA	76,492,600	2,121,650	78,614,250
HAYES	131,112,450	-86,500	131,025,950
LIVINGSTON	135,625,450	3,909,850	139,535,300
OTSEGO LAKE	168,424,300	11,690,850	180,115,150
CITY OF GAYLORD	173,639,400	-631,940	173,007,460
COUNTY TOTAL	1,274,723,750	9,694,760	1,284,418,510

OTSEGO COUNTY SEVEN YEAR EQUALIZATION COMPARISON

04/07/2015

UNIT	2009	2010	2011	2012	2013	2014	2015
BAGLEY	286,408,150	262,586,850	250,104,900	239,844,100	244,389,850	231,532,150	227,690,600
CHARLTON	164,181,450	146,473,829	144,684,400	140,401,889	139,130,900	131,486,400	130,755,000
CHESTER	123,615,950	113,654,950	111,077,950	108,382,050	106,669,500	102,885,250	101,395,400
CORWITH	91,289,600	87,597,600	82,751,350	81,289,394	81,558,000	81,388,950	79,558,400
DOVER	62,320,800	55,833,900	53,998,100	52,518,500	49,849,400	42,136,800	42,721,000
ELMIRA	91,935,450	86,572,053	82,985,500	80,268,450	80,494,285	76,492,600	78,614,250
HAYES	151,063,500	141,828,800	137,195,050	135,699,150	139,018,750	131,112,450	131,025,950
LIVINGSTON	155,766,100	140,612,350	136,169,500	133,050,650	134,495,450	135,625,450	139,535,300
OTSEGO LAKE	202,887,400	184,822,800	174,887,650	171,354,900	166,852,800	168,424,300	180,115,150
CITY OF GAYLORD	222,957,423	202,480,900	188,357,200	179,324,950	173,053,550	173,639,400	173,007,460
COUNTY TOTAL	\$1,552,425,823	\$1,422,464,032	\$1,362,211,600	\$1,322,134,033	\$1,315,512,485	\$1,274,723,750	\$1,284,418,510

OTSEGO COUNTY

EQUALIZED VALUE CHANGE BY YEAR

04/07/2015

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%

OTSEGO COUNTY

RECOMMENDED EQUALIZED VALUE BY CLASS AGRICULTURAL

04/07/2015

UNIT	2015 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	1,559,200	49.65%	1.0000	1,559,200	3,140,245
CHARLTON	12,401,600	49.15%	1.0000	12,401,600	25,234,221
CHESTER	5,789,700	49.73%	1.0000	5,789,700	11,641,300
CORWITH	1,510,600	49.08%	1.0000	1,510,600	3,077,761
DOVER	6,405,300	49.89%	1.0000	6,405,300	12,839,593
ELMIRA	5,401,600	49.94%	1.0000	5,401,600	10,815,976
HAYES	4,141,600	49.23%	1.0000	4,141,600	8,413,245
LIVINGSTON	9,849,300	49.62%	1.0000	9,849,300	19,849,167
OTSEGO LAKE	73,100	49.77%	1.0000	73,100	146,881
CITY OF GAYLORD	0	0	1.0000	0	0
COUNTY TOTAL	47,132,000	49.53%		47,132,000	95,158,390

OTSEGO COUNTY

RECOMMENDED EQUALIZED VALUE BY CLASS COMMERCIAL

04/07/2015

UNIT	2015 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	19,137,000	49.40%	1.0000	19,137,000	38,737,599
CHARLTON	1,293,300	49.75%	1.0000	1,293,300	2,599,637
CHESTER	1,109,000	49.98%	1.0000	1,109,000	2,219,100
CORWITH	2,893,300	49.31%	1.0000	2,893,300	5,867,502
DOVER	1,172,100	49.12%	1.0000	1,172,100	2,386,432
ELMIRA	3,036,500	49.65%	1.0000	3,036,500	6,116,063
HAYES	2,539,000	49.28%	1.0000	2,539,000	5,152,302
LIVINGSTON	27,589,200	49.70%	1.0000	27,589,200	55,514,223
OTSEGO LAKE	5,962,600	49.95%	1.0000	5,962,600	11,937,900
CITY OF GAYLORD	97,181,260	49.25%	1.0000	97,181,260	197,311,251
COUNTY TOTAL	161,913,260	49.39%		161,913,260	327,842,007

OTSEGO COUNTY

RECOMMENDED EQUALIZED VALUE BY CLASS INDUSTRIAL

04/07/2015

UNIT	2015 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	3,164,500	49.90%	1.0000	3,164,500	6,342,222
CHARLTON	2,448,900	49.70%	1.0000	2,448,900	4,927,513
CHESTER	1,407,800	49.71%	1.0000	1,407,800	2,832,058
CORWITH	1,618,200	49.78%	1.0000	1,618,200	3,250,555
DOVER	171,100	49.25%	1.0000	171,100	347,418
ELMIRA	0	0.00%	1.0000	0	0
HAYES	1,290,200	49.30%	1.0000	1,290,200	2,616,979
LIVINGSTON	375,100	49.90%	1.0000	375,100	751,654
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	8,697,600	49.59%	1.0000	8,697,600	17,540,059
COUNTY TOTAL	19,173,400	49.66%		19,173,400	38,608,458

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

04/07/2015

UNIT	2015 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	185,614,700	49.17%	1.0000	185,614,700	377,507,901
CHARLTON	88,553,000	49.71%	1.0000	88,553,000	178,148,851
CHESTER	65,480,300	49.63%	1.0000	65,480,300	131,940,606
CORWITH	63,482,200	49.76%	1.0000	63,482,200	127,567,305
DOVER	29,190,700	49.87%	1.0000	29,190,700	58,529,901
ELMIRA	62,563,600	49.97%	1.0000	62,563,600	125,193,837
HAYES	106,972,700	49.58%	1.0000	106,972,700	215,746,538
LIVINGSTON	78,136,100	49.35%	1.0000	78,136,100	158,334,943
OTSEGO LAKE	166,429,000	49.15%	1.0000	166,429,000	338,647,542
CITY OF GAYLORD	41,113,700	49.81%	1.0000	41,113,700	82,538,544
COUNTY TOTAL	887,536,000	49.47%		887,536,000	1,794,155,969

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

04/07/2015

UNIT	2015 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**

04/07/2015

UNIT	2015 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	18,215,200	50.00%	1.0000	18,215,200	36,430,400
CHARLTON	26,058,200	50.00%	1.0000	26,058,200	52,116,400
CHESTER	27,608,600	50.00%	1.0000	27,608,600	55,217,200
CORWITH	10,054,100	50.00%	1.0000	10,054,100	20,108,200
DOVER	5,781,800	50.00%	1.0000	5,781,800	11,563,600
ELMIRA	7,612,550	50.00%	1.0000	7,612,550	15,225,100
HAYES	16,082,450	50.00%	1.0000	16,082,450	32,164,900
LIVINGSTON	23,585,600	50.00%	1.0000	23,585,600	47,171,200
OTSEGO LAKE	7,650,450	50.00%	1.0000	7,650,450	15,300,900
CITY OF GAYLORD	26,014,900	50.00%	1.0000	26,014,900	52,029,800
COUNTY TOTAL	168,663,850	50.00%		168,663,850	337,327,700

**OTSEGO COUNTY
JURISDICTIONS IN SCHOOL DISTRICTS
2015 EQUALIZED VALUE**

04/07/2015

SCHOOLS	REAL PROPERTY					TOTAL REAL	PERSONAL PROPERTY				TOTAL PERSONAL	GRAND TOTAL	
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL		COMMERCIAL	INDUSTRIAL	RESIDENTIAL	UTILITY			
69020													
GAYLORD													
	BAGLEY	1,559,200	19,137,000	3,164,500	185,614,700	0	209,475,400	3,448,200	4,245,500	0	10,521,500	18,215,200	227,690,600
	CHESTER	4,540,100	919,100	1,347,600	38,438,000	0	45,244,800	259,950	1,739,150	0	11,095,300	13,094,400	58,339,200
	DOVER	810,600	620,400	35,200	10,426,200	0	11,892,400	1,546,700	0	0	957,950	2,504,650	14,397,050
	ELMIRA	5,401,600	3,036,500	0	62,563,600	0	71,001,700	919,550	31,300	0	6,661,700	7,612,550	78,614,250
	HAYES	4,141,600	2,539,000	1,290,200	106,972,700	0	114,943,500	281,100	0	0	15,801,350	16,082,450	131,025,950
	LIVINGSTON	8,852,400	27,485,300	375,100	74,972,200	0	111,685,000	2,928,650	440,700	0	20,154,550	23,523,900	135,208,900
	OTSEGO LAKE	73,100	5,020,200	0	155,972,500	0	161,065,800	1,221,450	0	0	5,826,150	7,047,600	168,113,400
	CITY OF GAYLORD	0	97,181,260	8,697,600	41,113,700	0	146,992,560	13,613,700	2,677,950	0	9,723,250	26,014,900	173,007,460
TOTALS		25,378,600	155,938,760	14,910,200	676,073,600	0	872,301,160	24,219,300	9,134,600	0	80,741,750	114,095,650	986,396,810
69021													
GAYLORD (NO DEBT)													
	OTSEGO LAKE	0	0	0	1,181,500	0	1,181,500	0	0	0	0	0	1,181,500
TOTALS		0	0	0	1,181,500	0	1,181,500	0	0	0	0	0	1,181,500
69030													
JOHANNESBURG/LEWISTON													
	CHARLTON	12,401,600	1,293,300	2,448,900	88,553,000	0	104,696,800	0	2,386,900	0	23,671,300	26,058,200	130,755,000
	CHESTER	1,249,600	189,900	60,200	27,042,300	0	28,542,000	90,100	0	0	14,424,100	14,514,200	43,056,200
	DOVER	4,707,700	528,200	135,900	16,971,600	0	22,343,400	0	0	0	3,112,850	3,112,850	25,456,250
TOTALS		18,358,900	2,011,400	2,645,000	132,566,900	0	155,582,200	90,100	2,386,900	0	41,208,250	43,685,250	199,267,450
69040													
VANDERBILT													
	CORWITH	1,510,600	2,893,300	1,618,200	63,482,200	0	69,504,300	250,950	1,691,700	0	8,111,450	10,054,100	79,558,400
	DOVER	887,000	23,500	0	1,792,900	0	2,703,400	0	0	0	164,300	164,300	2,867,700
	LIVINGSTON	996,900	103,900	0	3,163,900	0	4,264,700	0	0	0	61,700	61,700	4,326,400
TOTALS		3,394,500	3,020,700	1,618,200	68,439,000	0	76,472,400	250,950	1,691,700	0	8,337,450	10,280,100	86,752,500
20015													
CRAWFORD\AUSABLE													
	OTSEGO LAKE	0	942,400	0	9,275,000	0	10,217,400	4,000	0	0	598,850	602,850	10,820,250
TOTALS		0	942,400	0	9,275,000	0	10,217,400	4,000	0	0	598,850	602,850	10,820,250
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	1,559,200	19,137,000	3,164,500	185,614,700	0	209,475,400	3,448,200	4,245,500	0	10,521,500	18,215,200	227,690,600
	CHARLTON	12,401,600	1,293,300	2,448,900	88,553,000	0	104,696,800	0	2,386,900	0	23,671,300	26,058,200	130,755,000
	CHESTER	5,789,700	1,109,000	1,407,800	65,480,300	0	73,786,800	350,050	1,739,150	0	25,519,400	27,608,600	101,395,400
	CORWITH	1,510,600	2,893,300	1,618,200	63,482,200	0	69,504,300	250,950	1,691,700	0	8,111,450	10,054,100	79,558,400
	DOVER	6,405,300	1,172,100	171,100	29,190,700	0	36,939,200	1,546,700	0	0	4,235,100	5,781,800	42,721,000
	ELMIRA	5,401,600	3,036,500	0	62,563,600	0	71,001,700	919,550	31,300	0	6,661,700	7,612,550	78,614,250
	HAYES	4,141,600	2,539,000	1,290,200	106,972,700	0	114,943,500	281,100	0	0	15,801,350	16,082,450	131,025,950
	LIVINGSTON	9,849,300	27,589,200	375,100	78,136,100	0	115,949,700	2,928,650	440,700	0	20,216,250	23,585,600	139,535,300
	OTSEGO LAKE	73,100	5,020,200	0	157,154,000	0	162,247,300	1,221,450	0	0	5,826,150	7,047,600	169,294,900
	CITY OF GAYLORD	0	97,181,260	8,697,600	41,113,700	0	146,992,560	13,613,700	2,677,950	0	9,723,250	26,014,900	173,007,460
TOTALS		47,132,000	160,970,860	19,173,400	878,261,000	0	1,105,537,260	24,560,350	13,213,200	0	130,287,450	168,061,000	1,273,598,260
C.O.O.R. INTERMEDIATE													
	OTSEGO LAKE	0	942,400	0	9,275,000	0	10,217,400	4,000	0	0	598,850	602,850	10,820,250
TOTALS		0	942,400	0	9,275,000	0	10,217,400	4,000	0	0	598,850	602,850	10,820,250
KIRTLAND COMMUNITY													
	OTSEGO LAKE	0	942,400	0	10,456,500	0	11,398,900	4,000	0	0	598,850	602,850	12,001,750
TOTALS		0	942,400	0	10,456,500	0	11,398,900	4,000	0	0	598,850	602,850	12,001,750
STATE EQUALIZED VALUE		1,284,418,510											

**OTSEGO COUNTY
JURISDICTIONS IN SCHOOL DISTRICTS
2015 EQUALIZED VALUE**

04/07/2015

SCHOOLS	REAL PROPERTY					TOTAL REAL	TOTAL PERSONAL	GRAND TOTAL	
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	DEVELOPMENTAL				
69020									
GAYLORD									
	BAGLEY	1,559,200	19,137,000	3,164,500	185,614,700	0	209,475,400	18,215,200	227,690,600
	CHESTER	4,540,100	919,100	1,347,600	38,438,000		45,244,800	13,094,400	58,339,200
	DOVER	810,600	620,400	35,200	10,426,200		11,892,400	2,504,650	14,397,050
	ELMIRA	5,401,600	3,036,500	0	62,563,600		71,001,700	7,612,550	78,614,250
	HAYES	4,141,600	2,539,000	1,290,200	106,972,700		114,943,500	16,082,450	131,025,950
	LIVINGSTON	8,852,400	27,485,300	375,100	74,972,200		111,685,000	23,523,900	135,208,900
	OTSEGO LAKE	73,100	5,020,200	0	155,972,500		161,065,800	7,047,600	168,113,400
	CITY OF GAYLORD	0	97,181,260	8,697,600	41,113,700		146,992,560	26,014,900	173,007,460
TOTALS		25,378,600	155,938,760	14,910,200	676,073,600	0	872,301,160	114,095,650	986,396,810
69021									
GAYLORD(NO DEBT)									
	OTSEGO LAKE	0	0	0	1,181,500		1,181,500	0	1,181,500
TOTALS		0	0	0	1,181,500		1,181,500	0	1,181,500
69030									
JOHANNESBURG/LEWISTON									
	CHARLTON	12,401,600	1,293,300	2,448,900	88,553,000		104,696,800	26,058,200	130,755,000
	CHESTER	1,249,600	189,900	60,200	27,042,300		28,542,000	14,514,200	43,056,200
	DOVER	4,707,700	528,200	135,900	16,971,600		22,343,400	3,112,850	25,456,250
TOTALS		18,358,900	2,011,400	2,645,000	132,566,900		155,582,200	43,685,250	199,267,450
69040									
VANDERBILT									
	CORWITH	1,510,600	2,893,300	1,618,200	63,482,200		69,504,300	10,054,100	79,558,400
	DOVER	887,000	23,500	0	1,792,900		2,703,400	164,300	2,867,700
	LIVINGSTON	996,900	103,900	0	3,163,900		4,264,700	61,700	4,326,400
TOTALS		3,394,500	3,020,700	1,618,200	68,439,000		76,472,400	10,280,100	86,752,500
20015									
CRAWFORD\AUSABLE									
	OTSEGO LAKE	0	942,400	0	9,275,000		10,217,400	602,850	10,820,250
TOTALS		0	942,400	0	9,275,000		10,217,400	602,850	10,820,250
CRAWFORD\AUSABLE (DEBT ONLY)									
	OTSEGO LAKE	0	0	0	0		0	0	0
TOTALS		0	0	0	0		0	0	0
C.O.P. INTERMEDIATE									
	BAGLEY	1,559,200	19,137,000	3,164,500	185,614,700	0	209,475,400	18,215,200	227,690,600
	CHARLTON	12,401,600	1,293,300	2,448,900	88,553,000		104,696,800	26,058,200	130,755,000
	CHESTER	5,789,700	1,109,000	1,407,800	65,480,300		73,786,800	27,608,600	101,395,400
	CORWITH	1,510,600	2,893,300	1,618,200	63,482,200		69,504,300	10,054,100	79,558,400
	DOVER	6,405,300	1,172,100	171,100	29,190,700		36,939,200	5,781,800	42,721,000
	ELMIRA	5,401,600	3,036,500	0	62,563,600		71,001,700	7,612,550	78,614,250
	HAYES	4,141,600	2,539,000	1,290,200	106,972,700		114,943,500	16,082,450	131,025,950
	LIVINGSTON	9,849,300	27,589,200	375,100	78,136,100		115,949,700	23,585,600	139,535,300
	OTSEGO LAKE	73,100	5,020,200	0	157,154,000		162,247,300	7,047,600	169,294,900
	CITY OF GAYLORD	0	97,181,260	8,697,600	41,113,700		146,992,560	26,014,900	173,007,460
TOTALS		47,132,000	160,970,860	19,173,400	878,261,000	0	1,105,537,260	168,061,000	1,273,598,260
C.O.O.R. INTERMEDIATE									
	OTSEGO LAKE	0	942,400	0	9,275,000		10,217,400	602,850	10,820,250
TOTALS		0	942,400	0	9,275,000		10,217,400	602,850	10,820,250
KIRTLAND COMMUNITY									
	OTSEGO LAKE	0	942,400	0	10,456,500		11,398,900	602,850	12,001,750
TOTALS		0	942,400	0	10,456,500		11,398,900	602,850	12,001,750
STATE EQUALIZED VALUE		1,284,418,510							