

**CALHOUN COUNTY
2006 TOP TEN LISTS
Entire County**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	KELLOGG COMPANY	123,389,179
2.	DENSO MANUFACTURING MI, INC.	83,753,034
3.	CONSUMERS ENERGY CO.	46,136,929
4.	KRAFT FOODS, INC.	43,869,081
5.	SEMCO ENERGY, INC.	18,690,829
6.	RALCORP HOLDINGS, INC.	16,033,230
7.	VECTOR PIPELINE, LP	12,600,050
8.	LAKEVIEW DELAWARE	12,282,206
9.	EATON CORPORATION	12,010,114
10.	MEIJER, INC.	11,759,271
	Combined TV of Top Ten Owners	380,523,923
	Total TV of County	3,470,883,407
	Top Ten Owners' Percentage of Total TV of County	10.96%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	KELLOGG COMPANY	124,156,757
2.	DENSO MANUFACTURING MI, INC.	83,753,136
3.	CONSUMERS ENERGY CO.	47,914,714
4.	KRAFT FOODS, INC.	44,146,071
5.	SEMCO ENERGY, INC.	18,871,583
6.	RALCORP HOLDINGS, INC.	16,037,185
7.	LAKEVIEW DELAWARE	14,656,119
8.	EATON CORPORATION	12,970,574
9.	VECTOR PIPELINE, LP	12,600,050
10.	MEIJER, INC.	12,036,021
	Combined SEV of Top Ten Owners	387,142,210
	Total SEV of County	4,305,027,216
	Top Ten Owners' Percentage of Total SEV of County	8.99%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006.

**CALHOUN COUNTY
2006 TOP TEN LISTS
Albion Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	GUARDIAN FIBERGLASS, INC.	7,730,305
2.	CONSUMERS ENERGY CO.	4,326,853
3.	VECTOR PIPELINE, LP	3,633,650
4.	DECKER MFG CO.	3,199,825
5.	REED SPECTRUM	1,550,813
6.	CLARIANT CORPORATION	1,458,355
7.	WORLD CORRUGATED	1,209,618
8.	FELDPAUSCH REALTY CO.	1,200,138
9.	ALBION INDUSTRIES, INC.	943,050
10.	LINCOLNSHIRE TOWNHOMES, LP	939,458
	Combined TV of Top Ten Owners	26,192,065
	Total TV of School District	184,870,887
	Top Ten Owners' Percentage of Total TV of School District	14.17%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	GUARDIAN FIBERGLASS, INC.	7,956,443
2.	CONSUMERS ENERGY CO.	4,512,389
3.	VECTOR PIPELINE, LP	3,633,650
4.	DECKER MFG CO.	3,321,813
5.	STARR COMMONWEALTH	2,685,010
6.	REED SPECTRUM	1,741,448
7.	CLARIANT CORPORATION	1,458,355
8.	WORLD CORRUGATED	1,377,618
9.	FELDPAUSCH REALTY CO.	1,239,806
10.	ALBION INDUSTRIES, INC.	1,190,200
	Combined SEV of Top Ten Owners	29,116,732
	Total SEV of School District	241,391,854
	Top Ten Owners' Percentage of Total SEV of School District	12.06%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Athens Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	VECTOR PIPELINE, LP	4,125,725
2.	CONSUMERS ENERGY CO.	1,604,533
3.	HURON POTAWATOMI RESERVATION	568,804
4.	PALMITER FARMS, LLC	350,344
5.	ENBRIDGE ENERGY, LP	320,425
6.	HOUSE OF RADFORD FARMS	314,108
7.	HARGUS, ENLOW & ELAINE	304,847
8.	VANMIDDLESWORTH, GARY	293,246
9.	FULLER, DENNIS M. & ROMA (TRUST)	288,929
10.	EL PASO CORP.	267,945
	Combined TV of Top Ten Owners	8,438,906
	Total TV of School District	105,051,593
	Top Ten Owners' Percentage of Total TV of School District	8.03%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	VECTOR PIPELINE, LP	4,125,725
2.	CONSUMERS ENERGY CO.	1,657,925
3.	FULLER, DENNIS M. & ROMA (TRUST)	877,800
4.	PALMITER FARMS, LLC	872,700
5.	VANMIDDLESWORTH, GARY	871,950
6.	HARGUS, ENLOW & ELAINE	809,600
7.	HURON POTAWATOMI RESERVATION	569,650
8.	HIBBARD, ROBERT & SHIRLEY (TRUST)	555,800
9.	HALL REAL ESTATE, LLC	539,550
10.	HARGUS, ELIZABETH A. (TRUST)	480,050
	Combined SEV of Top Ten Owners	11,360,750
	Total SEV of School District	150,226,884
	Top Ten Owners' Percentage of Total SEV of School District	7.56%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Battle Creek Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	KELLOGG COMPANY	123,389,179
2.	DENSO MANUFACTURING MI, INC.	83,586,510
3.	KRAFT FOODS, INC.	43,868,243
4.	RALCORP HOLDINGS, INC.	16,033,230
5.	CONSUMERS ENERGY CO.	15,861,773
6.	SEMCO ENERGY, INC.	11,744,818
7.	TRMI, INC.	10,237,011
8.	PACIFIC COAST PACKAGING CORP. #3211	7,850,463
9.	NEW AMI, INC.	7,065,493
10.	I I STANLEY CO., INC.	6,704,446
	Combined TV of Top Ten Owners	326,341,166
	Total TV of School District	969,555,871
	Top Ten Owners' Percentage of Total TV of School District	33.66%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	KELLOGG COMPANY	124,156,757
2.	DENSO MANUFACTURING MI, INC.	83,586,510
3.	KRAFT FOODS, INC.	44,145,233
4.	CONSUMERS ENERGY CO.	16,245,755
5.	RALCORP HOLDINGS, INC.	16,037,185
6.	SEMCO ENERGY, INC.	11,862,585
7.	TRMI, INC.	10,766,257
8.	PACIFIC COAST PACKAGING CORP. #3211	7,850,463
9.	NEW AMI, INC.	7,065,493
10.	I I STANLEY CO, INC.	6,744,453
	Combined SEV of Top Ten Owners	328,460,691
	Total SEV of School District	1,122,557,482
	Top Ten Owners' Percentage of Total SEV of School District	29.26%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006.

**CALHOUN COUNTY
2006 TOP TEN LISTS
Bellevue Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	CONSUMERS ENERGY CO.	328,240
2.	HERR, MARK & CONNIE	283,960
3.	WEISSER, NADINE	270,588
4.	BELLEVUE MOBILE PARK, LLC	205,409
5.	HEWITT, WILLIAM & CARRIE	168,226
6.	BARNES, CHARLES A. & CHARLOTTE A.	165,041
7.	WILLIS, RICHARD W. & BETTY R.	149,720
8.	RUGG, DAVID & RHONDA	145,700
9.	BARTLETT, THOMAS & FAYE	140,849
10.	COOK, HAL & SANDRA	140,660
	Combined TV of Top Ten Owners	1,998,393
	Total TV of School District	19,890,038
	Top Ten Owners' Percentage of Total TV of School District	10.05%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	HERR, MARK & CONNIE	780,500
2.	WEISSER, NADINE	394,910
3.	DOWDING, DOUGLAS & ANDREA	394,470
4.	CONSUMERS ENERGY CO.	333,920
5.	WILLIS, RICHARD W. & BETTY R.	316,960
6.	BIG MARSH FARMS	297,900
7.	HOLDEN, JOHN PHILIP & LINDA D.	278,350
8.	BOEHMER, RANDY C. & MARY BETH	272,710
9.	BARNES, CHARLES A. & CHARLOTTE A.	258,920
10.	BODEN, GEORGE & MARILYN	223,960
	Combined SEV of Top Ten Owners	3,552,600
	Total SEV of School District	29,927,530
	Top Ten Owners' Percentage of Total SEV of School District	11.87%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Climax-Scotts Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	QUAIL RUN CONDOMINIUMS	441,116
2.	SUTFIN, MARALYN L.	436,306
3.	SWARTHOUT, WESLEY & SANDRA	229,040
4.	WRIGHT, LEO J. & DOROTHY A. (TRUST)	178,183
5.	THE ALLASON GROUP, INC.	173,900
6.	ELWELL, WAYNE S. & MARGARET	168,186
7.	BELOTE, MICHAEL J.	166,914
8.	HOSKINS, LYLE G. (TRUST)	157,408
9.	STARK, MAXIMILLIAN & GERTRUDE (TRUST)	139,121
10.	JOSLYN, DAVID S.	130,794
	Combined TV of Top Ten Owners	2,220,968
	Total TV of School District	11,377,447
	Top Ten Owners' Percentage of Total TV of School District	19.52%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	SUTFIN, MARALYN L.	1,247,674
2.	SWARTHOUT, WESLEY & SANDRA	649,450
3.	WRIGHT, LEO J. & DOROTHY A. (TRUST)	600,400
4.	QUAIL RUN CONDOMINIUMS	484,250
5.	HOSKINS, LYLE G. (TRUST)	438,600
6.	SUTFIN, DUANE A. & MARALYN L.	416,950
7.	SWARTHOUT, JAMES A. & SALLY J.	384,200
8.	HISCOCK, ERIC L. & MICHELLE M.	331,950
9.	STUCK, CLYDE R. & JOYCE	320,922
10.	HIRZEL, RUDOLPH W. & MYRA J.	299,850
	Combined SEV of Top Ten Owners	5,174,246
	Total SEV of School District	19,304,675
	Top Ten Owners' Percentage of Total SEV of School District	26.80%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Gull Lake Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	CONSUMERS ENERGY CO.	734,370
2.	SEMCO ENERGY	566,391
3.	YOUNKER, TREVOR A. & TIFFANY G.	350,100
4.	SANDERS, CHRISTOPHER & STACEY RING-	322,100
5.	ASKLER, ANDREW A. & KATHLEEN E.	261,993
6.	BRYANT, JOHN A.	261,839
7.	POLMANTEER, TODD W. & TAMARA S.	250,600
8.	HUTCHINSON, WILLIAM R. & DENISE M.	245,300
9.	SHIVLEY, CHRISTINA B.	242,189
10.	CAMPBELL, BARBARA J. (TRUSTEE)	241,667
	Combined TV of Top Ten Owners	3,476,549
	Total TV of School District	60,304,252
	Top Ten Owners' Percentage of Total TV of School District	5.77%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	CONSUMERS ENERGY CO.	761,227
2.	SEMCO ENERGY	601,712
3.	ASKLER, ANDREW A. & KATHLEEN E.	359,650
4.	YOUNKER, TREVOR A. & TIFFANY G.	350,100
5.	SANDERS, CHRISTOPHER & STACEY RING-	322,100
6.	ADAMS, MAYNARD L. & PENNY J.	313,950
7.	BRYANT, JOHN A.	307,900
8.	FERACO, FRANK	305,450
9.	ESSEX, ROBERT L. & LYNDA J.	280,850
10.	CAMPBELL, BARBARA J. (TRUSTEE)	277,800
	Combined SEV of Top Ten Owners	3,880,739
	Total SEV of School District	73,835,691
	Top Ten Owners' Percentage of Total SEV of School District	5.26%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Harper Creek Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	HARPER VILLAGE, LLC	8,798,417
2.	MEIJER, INC.	7,588,960
3.	EDWARD ROSE REALTY, INC.	5,146,800
4.	MENARDS, INC.	4,593,479
5.	FLEX-N-GATE BATTLE CREEK, LLC	4,195,990
6.	VECTOR PIPELINE, LP	3,986,100
7.	CONSUMERS ENERGY CO.	3,842,454
8.	WAL-MART REAL ESTATE BUS TRUST	3,784,462
9.	GEENEN DEKOCK PROPERTIES, LLC	2,544,404
10.	MINNETONKA ASSOC.	2,385,600
	Combined TV of Top Ten Owners	46,866,666
	Total TV of School District	430,589,684
	Top Ten Owners' Percentage of Total TV of School District	10.88%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	HARPER VILLAGE, LLC	9,111,800
2.	MEIJER, INC.	7,865,710
3.	EDWARD ROSE REALTY, INC.	5,146,800
4.	MENARDS, INC.	4,827,170
5.	FLEX-N-GATE BATTLE CREEK, LLC	4,195,990
6.	SACKRIDER FARMLANDS, LLC	4,025,200
7.	VECTOR PIPELINE, LP	3,986,100
8.	CONSUMERS ENERGY CO.	3,864,930
9.	WAL-MART REAL ESTATE BUS TRUST	3,810,000
10.	GEENEN DEKOCK PROPERTIES, LLC	2,908,550
	Combined SEV of Top Ten Owners	49,742,250
	Total SEV of School District	513,610,083
	Top Ten Owners' Percentage of Total SEV of School District	9.68%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006.

**CALHOUN COUNTY
2006 TOP TEN LISTS
Hastings Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	SPRING CREEK FARM	291,645
2.	BEDFORD VALLEY CC	242,699
3.	SCHROER, WILLIAM J. (TRUSTEE)	144,650
4.	LECIEJEWSKI, LAURENCE F.	142,759
5.	MARSHALL, LARRY T.	95,750
6.	WALLACE, MICHAEL & STUCKMAN, KAREN	86,554
7.	PALMER, KIM W. & LULA M.	82,500
8.	COLE, DORIS E. (TRUST)	77,000
9.	GULL LAKE VIEW GOLF CLUB, INC.	75,349
10.	SUTTON, JAMES D. & LINDA L.	70,800
	Combined TV of Top Ten Owners	1,309,706
	Total TV of School District	2,954,132
	Top Ten Owners' Percentage of Total TV of School District	44.33%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	SPRING CREEK FARM	721,200
2.	BEDFORD VALLEY CC	309,200
3.	WALLACE, MICHAEL & STUCKMAN, KAREN	211,950
4.	LECIEJEWSKI, LAURENCE F.	160,250
5.	SCHROER, WILLIAM J. (TRUSTEE)	147,400
6.	MARSHALL, LARRY T.	95,750
7.	PRICE, GARY L. & KATHLEEN V.	92,150
8.	PALMER, KIM W. & LULA M.	82,500
9.	CONSUMERS ENERGY CO.	79,241
10.	KATZ, STANLEY L. & JULIA ANN	78,300
	Combined SEV of Top Ten Owners	1,977,941
	Total SEV of School District	3,916,802
	Top Ten Owners' Percentage of Total SEV of School District	50.50%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Homer Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	HAYES-LEMMERZ INTERNATIONAL, INC.	8,352,767
2.	MILLER BROTHERS MANUFACTURING	1,971,780
3.	BARTON FARM COMPANY	1,834,619
4.	CONSUMERS ENERGY CO.	1,486,801
5.	CALHOUN FOUNDRY CO., INC.	958,677
6.	MIKE BARTON COMPANY	823,301
7.	LIGHTHOUSE ON THE LAKE ASSOC.	785,268
8.	MILLER BROTHERS REAL ESTATE CO.	778,238
9.	NEW VILLAGE ESTATES	690,360
10.	CORRION ENTERPRISES, LLC	491,944
	Combined TV of Top Ten Owners	18,173,755
	Total TV of School District	102,578,743
	Top Ten Owners' Percentage of Total TV of School District	17.72%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	HAYES-LEMMERZ INTERNATIONAL, INC.	9,515,750
2.	BARTON FARM COMPANY	2,888,540
3.	MILLER BROTHERS MANUFACTURING	1,971,780
4.	MIKE BARTON COMPANY	1,829,700
5.	CONSUMERS ENERGY CO.	1,506,414
6.	LIGHTHOUSE ON THE LAKE ASSOC.	1,377,960
7.	MILLER BROTHERS REAL ESTATE CO.	1,277,313
8.	C & L FARMS	1,016,240
9.	CALHOUN FOUNDRY CO., INC.	995,972
10.	LANDIS, LANE & PATRICIA ANN	827,640
	Combined SEV of Top Ten Owners	23,207,309
	Total SEV of School District	159,221,959
	Top Ten Owners' Percentage of Total SEV of School District	14.58%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Lakeview Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	LAKEVIEW DELAWARE	12,282,206
2.	REGENCY OAKBROOK LTD	6,584,705
3.	EDWARD ROSE DEVELOPMENT CO.	5,759,337
4.	MEIJER, INC.	4,170,311
5.	CONSUMERS ENERGY CO.	4,026,646
6.	AERC LANDINGS AT PRESERVE, LLC	3,476,602
7.	MINGES MALL, LLC	3,255,301
8.	SAM'S REAL ESTATE TRUST	3,183,182
9.	DAYTON HUDSON CORP. #610	2,578,777
10.	SEMCO ENERGY, INC.	2,341,535
	Combined TV of Top Ten Owners	47,658,602
	Total TV of School District	664,238,355
	Top Ten Owners' Percentage of Total TV of School District	7.17%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	LAKEVIEW DELAWARE	14,656,119
2.	REGENCY OAKBROOK LTD	7,077,086
3.	EDWARD ROSE DEVELOPMENT CO.	5,792,763
4.	MEIJER, INC.	4,170,311
5.	CONSUMERS ENERGY CO.	4,027,879
6.	AERC LANDINGS AT PRESERVE, LLC	3,653,052
7.	MINGES MALL, LLC	3,255,595
8.	SAM'S REAL ESTATE TRUST	3,183,182
9.	DAYTON HUDSON CORP. #610	2,578,777
10.	BATTLE CREEK OFFICE DEV ENT, LLC	2,537,775
	Combined SEV of Top Ten Owners	50,932,539
	Total SEV of School District	758,450,717
	Top Ten Owners' Percentage of Total SEV of School District	6.72%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006.

**CALHOUN COUNTY
2006 TOP TEN LISTS
Litchfield Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	CONSUMERS ENERGY CO.	631,342
2.	MCDONELL, LEONARD & BEVERLY	257,769
3.	EVANS, DAVID L. (TRUST)	123,916
4.	DEMKOWSKI, JAMES & TONJA	84,400
5.	KING, TROY & ANGELA	78,168
6.	CHAMBERLAIN, MARTIN F. & AMY L.	73,127
7.	MILLER, NELSON & CAROLYN	72,700
8.	WICKEY, MENAS & SUSAN	71,357
9.	BRIGHAM, DOWAYNE & DONAMAE	68,273
10.	GIACOBASSI, RONALD & VELVET	67,616
	Combined TV of Top Ten Owners	1,528,668
	Total TV of School District	3,048,865
	Top Ten Owners' Percentage of Total TV of School District	50.14%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	CONSUMERS ENERGY CO.	642,624
2.	MCDONELL, LEONARD & BEVERLY	444,700
3.	EVANS, DAVID L. (TRUST)	348,300
4.	MARSHALL, DONALD J. & JANA K.	221,300
5.	BRIGHAM, DOWAYNE & DONAMAE	220,400
6.	JONES, M.W. & I.M.	176,600
7.	COBLENTZ, AMOS V. & MARY	160,800
8.	WICKEY, MENAS & SUSAN	156,600
9.	GORDON, KENNETH E. & LOUISE M.	152,800
10.	GIACOBASSI, RONALD & VELVET	151,800
	Combined SEV of Top Ten Owners	2,675,924
	Total SEV of School District	5,381,524
	Top Ten Owners' Percentage of Total SEV of School District	49.72%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Mar Lee Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	VECTOR PIPELINE	3,103,260
2.	CONSUMERS ENERGY CO.	618,210
3.	LEE #8	617,790
4.	ENBRIDGE ENERGY, LP	484,090
5.	HOFFMAN, VAUGHN & LARRY	438,850
6.	HOFFMAN, BYRON & CARLETON	414,400
7.	DOUBLE EAGLE FARMS, INC.	283,440
8.	WILLIS, HOWARD	272,400
9.	WEAVER, DUANE J. (TRUST)	225,500
10.	HUEPENBECKER, LARRY & MELANIE	223,420
	Combined TV of Top Ten Owners	6,681,360
	Total TV of School District	45,310,814
	Top Ten Owners' Percentage of Total TV of School District	14.75%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	VECTOR PIPELINE	3,103,260
2.	HOFFMAN, VAUGHN & LARRY	1,089,360
3.	DOUBLE EAGLE FARMS, INC.	944,950
4.	WILLIS, HOWARD	944,500
5.	HOFFMAN, BYRON & CARLETON	824,260
6.	WEAVER, DUANE J. (TRUST)	728,100
7.	CONSUMERS ENERGY CO.	631,490
8.	LEE #8	617,790
9.	STARR COMMONWEALTH	505,060
10.	ENBRIDGE ENERGY, LP	504,290
	Combined SEV of Top Ten Owners	9,893,060
	Total SEV of School District	74,510,120
	Top Ten Owners' Percentage of Total SEV of School District	13.28%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006.

**CALHOUN COUNTY
2006 TOP TEN LISTS
Marshall Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	EATON CORPORATION	11,793,595
2.	TENNECO (WALKER) #018	6,927,700
3.	CONSUMERS ENERGY CO.	4,800,096
4.	STATE FARM MUTUAL	4,333,863
5.	MARSHALL HOTELS, LLC	3,313,281
6.	VECTOR PIPELINE, LP	3,074,700
7.	JOSEPH CAMPBELL CO.	2,818,753
8.	LEAR TECHNOLOGIES, LLC	2,632,400
9.	AGREE, LP	2,460,540
10.	MARSHALL BRASS CO.	2,194,260
	Combined TV of Top Ten Owners	44,349,188
	Total TV of School District	455,522,338
	Top Ten Owners' Percentage of Total TV of School District	9.74%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	EATON CORPORATION	12,750,700
2.	TENNECO (WALKER) #018	6,927,700
3.	STATE FARM MUTUAL	5,796,000
4.	CONSUMERS ENERGY CO.	4,879,700
5.	AGREE, LP	4,044,300
6.	MARSHALL HOTELS, LLC	3,418,500
7.	VECTOR PIPELINE, LP	3,074,700
8.	LEAR CORPORATION	2,827,500
9.	JOSEPH CAMPBELL CO.	2,819,900
10.	LEAR TECHNOLOGIES, LLC	2,632,400
	Combined SEV of Top Ten Owners	49,171,400
	Total SEV of School District	579,572,189
	Top Ten Owners' Percentage of Total SEV of School District	8.48%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006.

**CALHOUN COUNTY
2006 TOP TEN LISTS
Olivet Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	AQUILA, INC. & MGU	2,751,700
2.	LEE 8 STORAGE	2,039,200
3.	SEMCO ENERGY	741,880
4.	CONSUMERS ENERGY CO.	703,410
5.	MATHIE, CHERYL (TRUST)	602,590
6.	JAKUB'AS RON	468,290
7.	STAUTZ, DOUGLAS & KENNETH	390,400
8.	MULLETT, SEAN	367,930
9.	MOSTOSKY, ULREH	309,102
10.	MURPHY, MARK & SUZANNE	248,135
	Combined TV of Top Ten Owners	8,622,637
	Total TV of School District	45,929,011
	Top Ten Owners' Percentage of Total TV of School District	18.77%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	AQUILA, INC. & MGU	2,751,700
2.	LEE 8 STORAGE	2,039,200
3.	MULLETT, SEAN	1,412,200
4.	STAUTZ, DOUGLAS & KENNETH	1,358,600
5.	MIDLAM, EARL R. JR. & HAZEL	1,026,500
6.	CONSUMERS ENERGY CO.	898,960
7.	MATHIE, CHERYL (TRUST)	825,800
8.	SEMCO ENERGY	754,680
9.	JAKUB'AS RON	595,720
10.	KOYL DAIRY FARMS	581,000
	Combined SEV of Top Ten Owners	12,244,360
	Total SEV of School District	76,468,610
	Top Ten Owners' Percentage of Total SEV of School District	16.01%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Pennfield Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	METC	5,999,500
2.	NORTH POINTE WOODS	4,058,205
3.	CONSUMERS ENERGY CO.	3,521,720
4.	AGGREGATE INDUSTRIES	2,500,000
5.	CROWNE CHASE, LP	1,967,730
6.	SEMCO ENERGY GAS COMPANY	1,329,850
7.	CAPITAL SQUARE ASSOCIATES	1,262,770
8.	SOUTHWESTERN EQUITY	940,740
9.	600 GARRISON	845,690
10.	M-66 BOWL, INC.	800,470
	Combined TV of Top Ten Owners	23,226,675
	Total TV of School District	220,754,990
	Top Ten Owners' Percentage of Total TV of School District	10.52%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	METC	5,999,500
2.	CONSUMERS ENERGY CO.	4,177,970
3.	NORTH POINTE WOODS	4,091,106
4.	AGGREGATE INDUSTRIES	2,500,000
5.	CROWNE CHASE, LP	1,970,140
6.	SEMCO ENERGY GAS COMPANY	1,329,850
7.	CAPITAL SQUARE ASSOCIATES	1,262,770
8.	SOUTHWESTERN EQUITY	984,170
9.	600 GARRISON	880,000
10.	M-66 BOWL, INC.	873,940
	Combined SEV of Top Ten Owners	24,069,446
	Total SEV of School District	268,427,251
	Top Ten Owners' Percentage of Total SEV of School District	8.97%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Springport Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	THE POWER SIBLINGS	652,820
2.	CONSUMERS ENERGY CO.	569,200
3.	HEISLER, DUANE & SUSAN (TRUST)	537,870
4.	PAMER, FRED	471,570
5.	DUCK LAKE COUNTRY CLUB	458,690
6.	CALHOUN COUNTY SPEEDWAY INVESTMENT	392,950
7.	HEISLER, ELMER JR. (TRUST)	353,120
8.	NEIDLINGER, THOMAS & DARLENE	290,340
9.	RABAKON, SCOTT	281,990
10.	WILSON C. & SONS, INC.	276,840
	Combined TV of Top Ten Owners	4,285,390
	Total TV of School District	53,431,181
	Top Ten Owners' Percentage of Total TV of School District	8.02%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	THE POWER SIBLINGS	1,758,900
2.	HEISLER, ELMER JR. (TRUST)	1,036,740
3.	HEISLER, DUANE & SUSAN (TRUST)	986,490
4.	DUCK LAKE COUNTRY CLUB	772,350
5.	WILSON C & SONS, INC.	719,190
6.	CONSUMERS ENERGY CO.	679,770
7.	HEISLER, MICHAEL	645,570
8.	KUBIAK, MARTIN & LINDA	628,370
9.	WOODS, DONALD	487,030
10.	PAMER, FRED	472,500
	Combined SEV of Top Ten Owners	8,186,910
	Total SEV of School District	82,549,700
	Top Ten Owners' Percentage of Total SEV of School District	9.92%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Tekonsha Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	CEQUENT ELECTRICAL PRODUCTS	843,700
2.	CONSUMERS ENERGY CO.	791,839
3.	TEKON TRAVEL COURT	787,703
4.	QUALITY CONVERTERS, INC.	658,822
5.	HORTON, RODNEY G. & MARY E.	470,027
6.	PHELPS, EDWARD J. & LADEAMA	383,028
7.	MCDONALD'S RESTAURANT	311,839
8.	GROHOLSKE, ALBERT F. & D. JEAN (TRUST)	290,436
9.	KATZ BROTHERS ET AL	287,051
10.	SHUMWAY, VAUGHN & GLADYS (TRUST)	240,322
	Combined TV of Top Ten Owners	5,064,767
	Total TV of School District	46,142,511
	Top Ten Owners' Percentage of Total TV of School District	10.98%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	TEKON TRAVEL COURT	1,080,850
2.	QUALITY CONVERTERS, INC.	883,450
3.	HORTON, RODNEY G. & MARY E.	857,750
4.	CEQUENT ELECTRICAL PRODUCTS	843,700
5.	CONSUMERS ENERGY CO.	797,250
6.	PHELPS, EDWARD J. & LADEAMA	765,650
7.	KATZ BROTHERS ET AL	672,250
8.	GROHOLSKE, ALBERT F. & D. JEAN (TRUST)	619,000
9.	SHUMWAY, VAUGHN & GLADYS (TRUST)	553,600
10.	WELLER, JOHN W. & JEANNE K. (TRUST)	462,150
	Combined SEV of Top Ten Owners	7,535,650
	Total SEV of School District	72,215,150
	Top Ten Owners' Percentage of Total SEV of School District	10.43%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**

**CALHOUN COUNTY
2006 TOP TEN LISTS
Union City Schools**

Top Ten Owners By Taxable Value (TV)*

	Name of Owner	TV
1.	CONSUMERS ENERGY CO.	1,225,277
2.	GRISWOLD MACHINE & ENGINEERING	793,300
3.	B B & D, INC.	610,900
4.	TURTLE LAKE RESORT, LLC	607,900
5.	KORN, NORMAN & LINDA	464,900
6.	HULL, GREGORY J. & DONNA K.	383,700
7.	GROHOLSKI, ED & BETTY	381,218
8.	ANR PIPELINE COMPANY	340,400
9.	CONVERSE, J. M. III & MARGARET (TRUST)	215,600
10.	ZAHARION, RUSSELL, MELVA, & JOHN A.	200,900
	Combined TV of Top Ten Owners	5,224,095
	Total TV of School District	49,332,695
	Top Ten Owners' Percentage of Total TV of School District	10.59%

Top Ten Owners By State Equalized Value (SEV)*

	Name of Owner	SEV
1.	CONSUMERS ENERGY CO.	1,262,050
2.	B B & D, INC.	1,130,900
3.	GRISWOLD MACHINE & ENGINEERING	901,500
4.	KORN, NORMAN & LINDA	814,000
5.	GROHOLSKI, ED & BETTY	801,550
6.	TURTLE LAKE RESORT, LLC	750,400
7.	HULL, GREGORY J. & DONNA K.	580,600
8.	CONVERSE, J. M. III & MARGARET (TRUST)	556,000
9.	BALL, KEITH A. & ELLEN M. (TRUST)	406,300
10.	HARRISON, BRIAN K. & ANNE J.	388,050
	Combined SEV of Top Ten Owners	7,591,350
	Total SEV of School District	73,459,025
	Top Ten Owners' Percentage of Total SEV of School District	10.33%

*Figures do not include property tax abatements or other non-ad valorem roll parcels.

NOTE: Figures provided are believed accurate but are not guaranteed. Values provided are as of the close of the March Board of Review or the close of County equalization in 2006. No State equalization factor was applied in Calhoun county in 2006. **Also, this school district extends into more than one county. These top ten listings do not include ownership within this school district outside Calhoun county.**