



CALHOUN COUNTY EQUALIZATION DEPARTMENT

MEMORANDUM

TO: Calhoun County Board of Commissioners

FROM: David C. Lee, Equalization Director *DL*

DATE: April 17, 2007

SUBJECT: 2007 Equalization Report

Please find attached the Final 2007 Equalization Report of Calhoun County for your consideration. This report presents recommended 2007 County equalized values for each class of property in each of the 19 Townships and four Cities within Calhoun county. It is recommended that the County Board of Commissioners adopt for 2007 the equalized values provided in the attached report.

The Equalization Department has examined the assessment rolls and required reports of the county's 19 Townships and four Cities to determine whether the real and personal property located in these local units of government has been equally and uniformly assessed. The Equalization Department prepared the attached report based on this examination as well as studies conducted by the Equalization Department which set the starting base for assessors for 2007. The attached report also represents the work of the assessors of the 23 assessing jurisdictions in Calhoun County.

If the recommended values are adopted, the total equalized value (both real and personal property) of the County will have increased 2.87 percent for 2007 over the 2006 County equalized value. This growth rate is less than the 4.68 percent growth in equalized value that occurred between 2005 and 2006, indicating a softening real estate market. The agricultural classification saw a decrease in recommended equalized value of 5.61 percent compared to 2006. For 2007, the residential class saw the strongest percentage growth at 5.38 percent. This is slightly less than the residential growth rate in equalized value that occurred between 2005 and 2006 (5.51 percent). Moderate growth also occurred for the commercial and industrial classes, with increases in the recommended equalized value of 1.49 percent and 0.05 percent, respectively, compared to 2006 figures. It is also noted in the attached report that the County's taxable value increased 4.06 percent for 2007 over 2006. The increase in taxable value for 2006 over 2005 was 4.61 percent. The taxable value increase for 2007 was largely related to the 3.70 percent inflation rate determined by the Michigan Department of Treasury and used in calculating individual taxable values under Proposal A.

Thank you for your consideration of the recommended equalized values. I will be glad to respond to any questions regarding the information contained in this memorandum or in the attached report.


attachment

c: Greg Purcell, Administrator/Controller

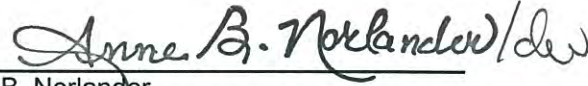


**FINAL 2007
EQUALIZATION REPORT
OF CALHOUN COUNTY**

**PRESENTED TO THE
CALHOUN COUNTY
BOARD OF COMMISSIONERS
April 17, 2007**



Katherine Segal, Chairperson
Calhoun County Board of Commissioners



Anne B. Norlander
Calhoun County Clerk/Register of Deeds

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CALHOUN COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2007 COUNTY EQUALIZATION REPORT AS SUBMITTED

WHEREAS, the Equalization Department has examined the assessment rolls of the 19 Townships and four Cities within Calhoun County to determine whether the real and personal property in the respective Townships and Cities has been equally and uniformly assessed; and

WHEREAS, based on this examination and studies it conducted, the Equalization Department has prepared and presented to the County Board of Commissioners the attached 2007 Equalization Report; and

WHEREAS, said Equalization Report presents recommended County equalized valuations for each of the 19 Townships and four Cities within the County; and

WHEREAS, the recommended County equalized valuations were determined by adding to or deducting from the assessed valuations of taxable property in the 19 Townships and four Cities within the County an amount which represents true cash value.

NOW, THEREFORE BE IT RESOLVED, that the Calhoun County Board of Commissioners accepts and adopts the recommended County equalized valuations presented in the 2007 Equalization Report prepared by the Calhoun County Equalization Department for a total 2007 equalized valuation of real and personal property of \$4,428,748,963, with the breakdown of equalized valuation by property classification as follows:

Agricultural Real Property	\$360,497,780
Commercial Real Property	\$556,065,198
Industrial Real Property	\$201,918,943
Residential Real Property	\$2,785,334,379
Developmental Real Property	<u>\$3,564,795</u>
Total Real Property	\$3,907,381,095
Total Personal Property	<u>\$521,367,868</u>
Total Real and Personal Property	\$4,428,748,963

BE IT FURTHER RESOLVED, that the Calhoun County Board Chairperson and the County Clerk/Register of Deeds are authorized to sign the report; further, that the County Administrator/Controller and the Equalization Director are authorized to represent Calhoun County at both preliminary and final State equalization sessions, if deemed necessary.

CALHOUN COUNTY ASSESSORS
For 2007

TOWNSHIPS

Albion
Athens
Bedford Charter
Burlington

Clarence
Clarendon
Convis
Eckford

Emmett Charter
Fredonia
Homer
Lee

Leroy
Marengo
Marshall
Newton

Pennfield Charter
Sheridan
Tekonsha

CITIES

Albion
Battle Creek
Marshall
Springfield

ASSESSORS

Thomas Frank
Marcia Bail
Rebecca Fields
Daniel Brunner

David Veramay
Robyn Kulikowski
Robyn Kulikowski
Daniel Brunner

Michael Leslie
Roger Smith
Todd Wildt
Roger Smith

Joyce Foondle
Robyn Kulikowski
Robyn Kulikowski
Joyce Foondle

Gary Graber
David Veramay
Joyce Foondle

ASSESSORS

Rick Knapp
Judith Mudge
Nicole Wilson
Christine Childers



CALHOUN COUNTY EQUALIZATION DEPARTMENT STAFF

David Lee, CMAE 4	Equalization Director
Jean Cortright, CMAE 3	Property Appraiser III
Dianna Morand, CMAE 2	Property Appraiser II
Patti Ostrowski, CMAE 2	Property Appraiser II
Marie Booton, CMAE 2	Property Appraiser II

CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

This form is issued under the authority of MCL 211.148.
Filing is mandatory.

TO: State Tax Commission

FROM: Equalization Director of Calhoun County

RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations for Calhoun County for 2007

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Assessors Board.

The State Assessors Board requires a Level 4 State Assessor Certification for this county.

I am certified as a Level 4 State Certified Assessing Officer by the State Assessors Board.

The following are my total Recommended County Equalized Valuations for each separately equalized class of property in Calhoun County:

Agricultural	<u>360,497,780</u>	Timber-Cutover	<u>0</u>
Commercial	<u>556,065,198</u>	Developmental	<u>3,564,795</u>
Industrial	<u>201,918,943</u>	Total Real Property	<u>3,907,381,095</u>
Residential	<u>2,785,334,379</u>	Personal Property	<u>521,367,868</u>
		Total Real and Personal Property	<u>4,428,748,963</u>

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

Mr. Harold Anderson, Manager
Local Assessment Review
P.O. Box 30471
Lansing, Michigan 48909-7971

A copy of this form will be forwarded to the State Assessors Board.

Signature of Equalization Director 	Date April 17, 2007
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**2007 CALHOUN COUNTY EQUALIZATION REPORT
AGRICULTURAL (REAL) PROPERTY**

UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	FACTOR	PERCENT OF TOTAL
TOWNSHIPS					
ALBION	26,266,250	0	26,266,250	1.00000	7.29%
ATHENS	21,722,600	0	21,722,600	1.00000	6.03%
BEDFORD CHARTER	6,372,100	0	6,372,100	1.00000	1.77%
BURLINGTON	20,302,800	0	20,302,800	1.00000	5.63%
CLARENCE	24,812,970	0	24,812,970	1.00000	6.88%
CLARENDON	19,643,210	0	19,643,210	1.00000	5.45%
CONVIS	15,895,780	0	15,895,780	1.00000	4.41%
ECKFORD	25,060,300	0	25,060,300	1.00000	6.95%
EMMETT CHARTER	9,365,850	0	9,365,850	1.00000	2.60%
FREDONIA	24,962,900	0	24,962,900	1.00000	6.92%
HOMER	25,806,000	0	25,806,000	1.00000	7.16%
LEE	22,636,700	0	22,636,700	1.00000	6.28%
LEROY	15,076,100	0	15,076,100	1.00000	4.18%
MARENGO	24,976,720	0	24,976,720	1.00000	6.93%
MARSHALL	19,104,300	0	19,104,300	1.00000	5.30%
NEWTON	13,004,350	0	13,004,350	1.00000	3.61%
PENNFIELD CHARTER	5,721,550	0	5,721,550	1.00000	1.59%
SHERIDAN	20,270,900	0	20,270,900	1.00000	5.62%
TEKONSHA	15,889,725	0	15,889,725	1.00000	4.41%
CITIES					
ALBION	0	0	0	None	0.00%
BATTLE CREEK	3,606,675	0	3,606,675	1.00000	1.00%
MARSHALL	0	0	0	None	0.00%
SPRINGFIELD	0	0	0	None	0.00%
CALHOUN COUNTY TOTAL	360,497,780	0	360,497,780	---	100.00%

**2007 CALHOUN COUNTY EQUALIZATION REPORT
COMMERCIAL (REAL) PROPERTY**

UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	FACTOR	PERCENT OF TOTAL
TOWNSHIPS					
ALBION	1,021,100	0	1,021,100	1.00000	0.18%
ATHENS	3,494,450	0	3,494,450	1.00000	0.63%
BEDFORD CHARTER	8,028,400	0	8,028,400	1.00000	1.44%
BURLINGTON	3,361,500	0	3,361,500	1.00000	0.60%
CLARENCE	2,318,140	0	2,318,140	1.00000	0.42%
CLARENDON	1,940,265	0	1,940,265	1.00000	0.35%
CONVIS	2,282,330	0	2,282,330	1.00000	0.41%
ECKFORD	21,200	0	21,200	1.00000	0.00%
EMMETT CHARTER	77,900,685	0	77,900,685	1.00000	14.01%
FREDONIA	2,070,000	0	2,070,000	1.00000	0.37%
HOMER	4,694,700	0	4,694,700	1.00000	0.84%
LEE	19,200	0	19,200	1.00000	0.00%
LEROY	5,519,300	0	5,519,300	1.00000	0.99%
MARENGO	6,048,920	0	6,048,920	1.00000	1.09%
MARSHALL	11,662,700	0	11,662,700	1.00000	2.10%
NEWTON	1,302,800	0	1,302,800	1.00000	0.23%
PENNFIELD CHARTER	21,960,980	0	21,960,980	1.00000	3.95%
SHERIDAN	6,109,700	0	6,109,700	1.00000	1.10%
TEKONSHA	5,798,300	0	5,798,300	1.00000	1.04%
CITIES					
ALBION	19,223,533	0	19,223,533	1.00000	3.46%
BATTLE CREEK	278,996,161	0	278,996,161	1.00000	50.17%
MARSHALL	58,304,700	0	58,304,700	1.00000	10.49%
SPRINGFIELD	33,986,134	0	33,986,134	1.00000	6.11%
CALHOUN COUNTY TOTAL	556,065,198	0	556,065,198	---	100.00%

**2007 CALHOUN COUNTY EQUALIZATION REPORT
INDUSTRIAL (REAL) PROPERTY**

UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	FACTOR	PERCENT OF TOTAL
TOWNSHIPS					
ALBION	1,906,800	0	1,906,800	1.00000	0.94%
ATHENS	421,150	0	421,150	1.00000	0.21%
BEDFORD CHARTER	453,800	0	453,800	1.00000	0.22%
BURLINGTON	902,100	0	902,100	1.00000	0.45%
CLARENCE	315,160	0	315,160	1.00000	0.16%
CLARENDON	482,360	0	482,360	1.00000	0.24%
CONVIS	1,995,680	0	1,995,680	1.00000	0.99%
ECKFORD	3,004,600	0	3,004,600	1.00000	1.49%
EMMETT CHARTER	4,057,500	0	4,057,500	1.00000	2.01%
FREDONIA	161,900	0	161,900	1.00000	0.08%
HOMER	2,247,300	0	2,247,300	1.00000	1.11%
LEE	616,000	0	616,000	1.00000	0.31%
LEROY	77,650	0	77,650	1.00000	0.04%
MARENGO	104,960	0	104,960	1.00000	0.05%
MARSHALL	1,127,100	0	1,127,100	1.00000	0.56%
NEWTON	58,500	0	58,500	1.00000	0.03%
PENNFIELD CHARTER	1,202,590	0	1,202,590	1.00000	0.60%
SHERIDAN	9,001,850	0	9,001,850	1.00000	4.46%
TEKONSHA	588,550	0	588,550	1.00000	0.29%
CITIES					
ALBION	10,191,787	0	10,191,787	1.00000	5.05%
BATTLE CREEK	138,659,872	0	138,659,872	1.00000	68.67%
MARSHALL	14,453,900	0	14,453,900	1.00000	7.16%
SPRINGFIELD	9,887,834	0	9,887,834	1.00000	4.90%
CALHOUN COUNTY TOTAL	201,918,943	0	201,918,943	---	100.00%

**2007 CALHOUN COUNTY EQUALIZATION REPORT
RESIDENTIAL (REAL) PROPERTY**

UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	FACTOR	PERCENT OF TOTAL
TOWNSHIPS					
ALBION	21,885,550	0	21,885,550	1.00000	0.79%
ATHENS	52,245,440	0	52,245,440	1.00000	1.88%
BEDFORD CHARTER	208,104,450	0	208,104,450	1.00000	7.47%
BURLINGTON	37,091,100	0	37,091,100	1.00000	1.33%
CLARENCE	77,661,200	0	77,661,200	1.00000	2.79%
CLARENDON	25,926,230	0	25,926,230	1.00000	0.93%
CONVIS	44,479,129	0	44,479,129	1.00000	1.60%
ECKFORD	38,309,900	0	38,309,900	1.00000	1.38%
EMMETT CHARTER	264,393,474	0	264,393,474	1.00000	9.49%
FREDONIA	45,766,700	0	45,766,700	1.00000	1.64%
HOMER	41,259,300	0	41,259,300	1.00000	1.48%
LEE	26,772,500	0	26,772,500	1.00000	0.96%
LEROY	123,040,125	0	123,040,125	1.00000	4.42%
MARENGO	52,772,645	0	52,772,645	1.00000	1.89%
MARSHALL	112,482,421	0	112,482,421	1.00000	4.04%
NEWTON	87,651,950	0	87,651,950	1.00000	3.15%
PENNFIELD CHARTER	220,822,500	0	220,822,500	1.00000	7.93%
SHERIDAN	29,660,500	0	29,660,500	1.00000	1.06%
TEKONSHA	37,893,550	0	37,893,550	1.00000	1.36%
CITIES					
ALBION	89,260,086	0	89,260,086	1.00000	3.20%
BATTLE CREEK	937,579,430	0	937,579,430	1.00000	33.66%
MARSHALL	161,611,578	0	161,611,578	1.00000	5.80%
SPRINGFIELD	48,664,621	0	48,664,621	1.00000	1.75%
CALHOUN COUNTY TOTAL	2,785,334,379	0	2,785,334,379	---	100.00%

**2007 CALHOUN COUNTY EQUALIZATION REPORT
DEVELOPMENTAL (REAL) PROPERTY**

UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	FACTOR	PERCENT OF TOTAL
TOWNSHIPS					
ALBION	0	0	0	None	0.00%
ATHENS	0	0	0	None	0.00%
BEDFORD CHARTER	0	0	0	None	0.00%
BURLINGTON	0	0	0	None	0.00%
CLARENCE	0	0	0	None	0.00%
CLARENDON	0	0	0	None	0.00%
CONVIS	0	0	0	None	0.00%
ECKFORD	0	0	0	None	0.00%
EMMETT CHARTER	1,840,650	0	1,840,650	1.00000	51.63%
FREDONIA	0	0	0	None	0.00%
HOMER	0	0	0	None	0.00%
LEE	0	0	0	None	0.00%
LEROY	0	0	0	None	0.00%
MARENGO	0	0	0	None	0.00%
MARSHALL	367,300	0	367,300	1.00000	10.30%
NEWTON	0	0	0	None	0.00%
PENNFIELD CHARTER	1,303,845	0	1,303,845	1.00000	36.58%
SHERIDAN	0	0	0	None	0.00%
TEKONSHA	53,000	0	53,000	1.00000	1.49%
CITIES					
ALBION	0	0	0	None	0.00%
BATTLE CREEK	0	0	0	None	0.00%
MARSHALL	0	0	0	None	0.00%
SPRINGFIELD	0	0	0	None	0.00%
CALHOUN COUNTY TOTAL	3,564,795	0	3,564,795	---	100.00%

**2007 CALHOUN COUNTY EQUALIZATION REPORT
TOTAL REAL PROPERTY**

UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	PERCENT OF TOTAL
TOWNSHIPS				
ALBION	51,079,700	0	51,079,700	1.31%
ATHENS	77,883,640	0	77,883,640	1.99%
BEDFORD CHARTER	222,958,750	0	222,958,750	5.71%
BURLINGTON	61,657,500	0	61,657,500	1.58%
CLARENCE	105,107,470	0	105,107,470	2.69%
CLARENDON	47,992,065	0	47,992,065	1.23%
CONVIS	64,652,919	0	64,652,919	1.65%
ECKFORD	66,396,000	0	66,396,000	1.70%
EMMETT CHARTER	357,558,159	0	357,558,159	9.15%
FREDONIA	72,961,500	0	72,961,500	1.87%
HOMER	74,007,300	0	74,007,300	1.89%
LEE	50,044,400	0	50,044,400	1.28%
LEROY	143,713,175	0	143,713,175	3.68%
MARENGO	83,903,245	0	83,903,245	2.15%
MARSHALL	144,743,821	0	144,743,821	3.70%
NEWTON	102,017,600	0	102,017,600	2.61%
PENNFIELD CHARTER	251,011,465	0	251,011,465	6.42%
SHERIDAN	65,042,950	0	65,042,950	1.66%
TEKONSHA	60,223,125	0	60,223,125	1.54%
CITIES				
ALBION	118,675,406	0	118,675,406	3.04%
BATTLE CREEK	1,358,842,138	0	1,358,842,138	34.78%
MARSHALL	234,370,178	0	234,370,178	6.00%
SPRINGFIELD	92,538,589	0	92,538,589	2.37%
CALHOUN COUNTY TOTAL	3,907,381,095	0	3,907,381,095	100.00%

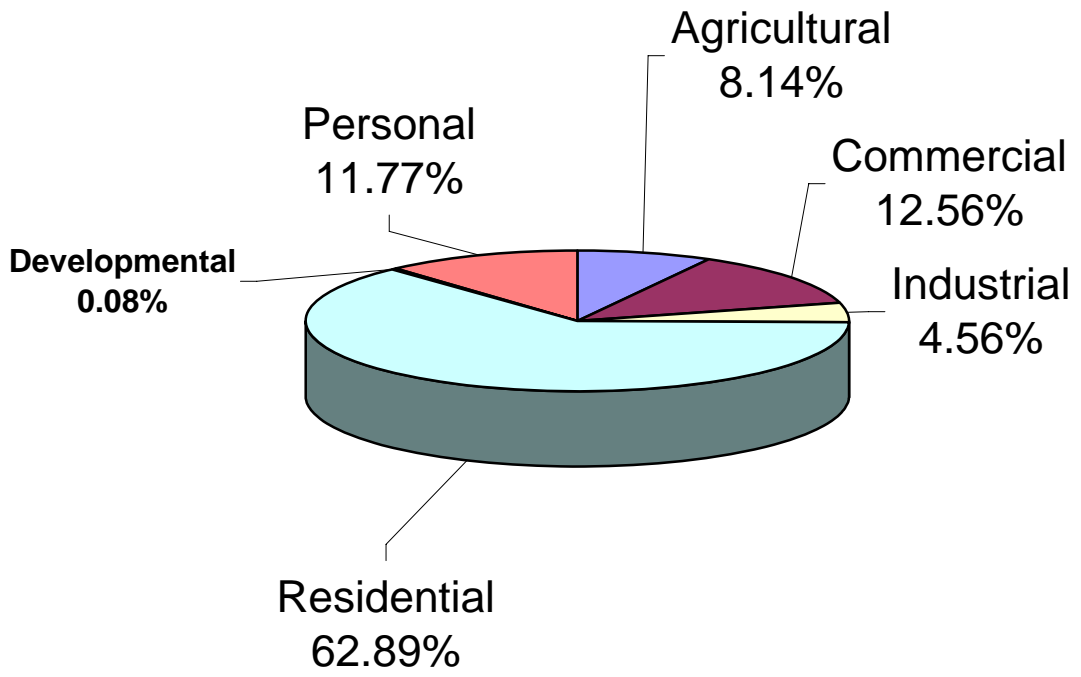
**2007 CALHOUN COUNTY EQUALIZATION REPORT
PERSONAL PROPERTY**

UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	FACTOR	PERCENT OF TOTAL
TOWNSHIPS					
ALBION	8,126,950	0	8,126,950	1.00000	1.56%
ATHENS	4,731,697	0	4,731,697	1.00000	0.91%
BEDFORD CHARTER	5,686,284	0	5,686,284	1.00000	1.09%
BURLINGTON	2,215,600	0	2,215,600	1.00000	0.42%
CLARENCE	1,639,470	0	1,639,470	1.00000	0.31%
CLARENDON	1,056,640	0	1,056,640	1.00000	0.20%
CONVIS	4,193,900	0	4,193,900	1.00000	0.80%
ECKFORD	6,357,600	0	6,357,600	1.00000	1.22%
EMMETT CHARTER	23,133,570	0	23,133,570	1.00000	4.44%
FREDONIA	5,546,200	0	5,546,200	1.00000	1.06%
HOMER	7,190,250	0	7,190,250	1.00000	1.38%
LEE	6,183,500	0	6,183,500	1.00000	1.19%
LEROY	4,285,000	0	4,285,000	1.00000	0.82%
MARENGO	6,743,540	0	6,743,540	1.00000	1.29%
MARSHALL	5,865,210	0	5,865,210	1.00000	1.12%
NEWTON	6,305,800	0	6,305,800	1.00000	1.21%
PENNFIELD CHARTER	13,331,100	0	13,331,100	1.00000	2.56%
SHERIDAN	10,151,300	0	10,151,300	1.00000	1.95%
TEKONSHA	3,051,800	0	3,051,800	1.00000	0.59%
CITIES					
ALBION	16,726,464	0	16,726,464	1.00000	3.21%
BATTLE CREEK	342,109,866	0	342,109,866	1.00000	65.62%
MARSHALL	27,245,000	0	27,245,000	1.00000	5.23%
SPRINGFIELD	9,491,127	0	9,491,127	1.00000	1.82%
CALHOUN COUNTY TOTAL	521,367,868	0	521,367,868	---	100.00%

**2007 CALHOUN COUNTY EQUALIZATION REPORT
TOTAL REAL AND PERSONAL PROPERTY**

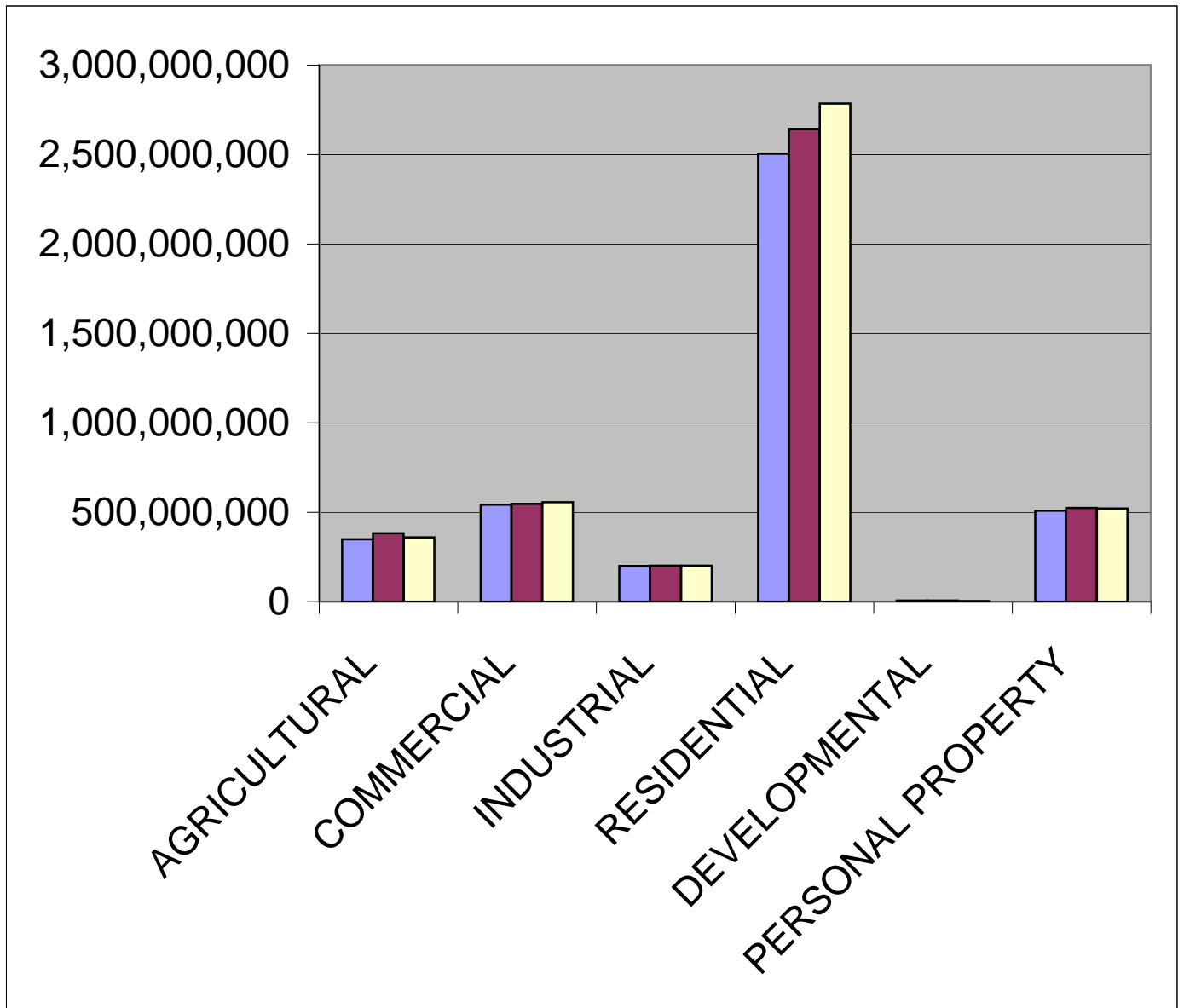
UNIT OF GOVERNMENT	ASSESSED VALUE	VALUE ADDED OR DEDUCTED	RECOMMENDED EQUALIZED VALUE	PERCENT OF TOTAL
TOWNSHIPS				
ALBION	59,206,650	0	59,206,650	1.34%
ATHENS	82,615,337	0	82,615,337	1.87%
BEDFORD CHARTER	228,645,034	0	228,645,034	5.16%
BURLINGTON	63,873,100	0	63,873,100	1.44%
CLARENCE	106,746,940	0	106,746,940	2.41%
CLARENDON	49,048,705	0	49,048,705	1.11%
CONVIS	68,846,819	0	68,846,819	1.55%
ECKFORD	72,753,600	0	72,753,600	1.64%
EMMETT CHARTER	380,691,729	0	380,691,729	8.60%
FREDONIA	78,507,700	0	78,507,700	1.77%
HOMER	81,197,550	0	81,197,550	1.83%
LEE	56,227,900	0	56,227,900	1.27%
LEROY	147,998,175	0	147,998,175	3.34%
MARENGO	90,646,785	0	90,646,785	2.05%
MARSHALL	150,609,031	0	150,609,031	3.40%
NEWTON	108,323,400	0	108,323,400	2.45%
PENNFIELD CHARTER	264,342,565	0	264,342,565	5.97%
SHERIDAN	75,194,250	0	75,194,250	1.70%
TEKONSHA	63,274,925	0	63,274,925	1.43%
CITIES				
ALBION	135,401,870	0	135,401,870	3.06%
BATTLE CREEK	1,700,952,004	0	1,700,952,004	38.41%
MARSHALL	261,615,178	0	261,615,178	5.91%
SPRINGFIELD	102,029,716	0	102,029,716	2.30%
CALHOUN COUNTY TOTAL	4,428,748,963	0	4,428,748,963	100.00%

2007 COUNTY EQUALIZED VALUE BY CLASS



THREE-YEAR COMPARISON OF COUNTY EQUALIZED VALUATIONS (CEV)

PROPERTY CLASSIFICATION	2005	2006	2007	PERCENT CHANGE 2006 TO 2007
Agricultural	349,739,390	381,903,983	360,497,780	-5.61%
Commercial	543,399,816	547,919,215	556,065,198	1.49%
Industrial	199,587,879	201,823,719	201,918,943	0.05%
Residential	2,505,125,861	2,643,131,761	2,785,334,379	5.38%
Developmental	5,595,416	5,378,800	3,564,795	-33.73%
Total Real Property	3,603,448,362	3,780,157,478	3,907,381,095	3.37%
Personal Property	509,029,970	524,869,738	521,367,868	-0.67%
Total CEV	4,112,478,332	4,305,027,216	4,428,748,963	2.87%



**EQUALIZED VALUE COMPARISON
REAL PROPERTY**

UNIT OF GOVERNMENT	2006 COUNTY EQUALIZED VALUE	2007 COUNTY EQUALIZED VALUE	DOLLAR CHANGE BETWEEN 2006 AND 2007	PERCENTAGE CHANGE BETWEEN 2006 AND 2007
TOWNSHIPS				
ALBION	49,259,600	51,079,700	1,820,100	3.69%
ATHENS	74,214,264	77,883,640	3,669,376	4.94%
BEDFORD CHARTER	213,259,150	222,958,750	9,699,600	4.55%
BURLINGTON	59,852,200	61,657,500	1,805,300	3.02%
CLARENCE	103,503,620	105,107,470	1,603,850	1.55%
CLARENDON	46,677,324	47,992,065	1,314,741	2.82%
CONVIS	63,817,590	64,652,919	835,329	1.31%
ECKFORD	65,426,400	66,396,000	969,600	1.48%
EMMETT CHARTER	343,570,191	357,558,159	13,987,968	4.07%
FREDONIA	69,589,800	72,961,500	3,371,700	4.85%
HOMER	70,417,669	74,007,300	3,589,631	5.10%
LEE	53,398,700	50,044,400	-3,354,300	-6.28%
LEROY	137,095,350	143,713,175	6,617,825	4.83%
MARENGO	83,758,810	83,903,245	144,435	0.17%
MARSHALL	141,108,388	144,743,821	3,635,433	2.58%
NEWTON	97,545,050	102,017,600	4,472,550	4.59%
PENNFIELD CHARTER	242,408,150	251,011,465	8,603,315	3.55%
SHERIDAN	60,377,764	65,042,950	4,665,186	7.73%
TEKONSHA	59,320,950	60,223,125	902,175	1.52%
TOWNSHIP TOTALS	2,034,600,970	2,102,954,784	68,353,814	3.36%
CITIES				
ALBION	119,321,894	118,675,406	-646,488	-0.54%
BATTLE CREEK	1,298,961,095	1,358,842,138	59,881,043	4.61%
MARSHALL	235,645,499	234,370,178	-1,275,321	-0.54%
SPRINGFIELD	91,628,020	92,538,589	910,569	0.99%
CITY TOTALS	1,745,556,508	1,804,426,311	58,869,803	3.37%
CALHOUN COUNTY TOTALS	3,780,157,478	3,907,381,095	127,223,617	3.37%

**EQUALIZED VALUE COMPARISON
PERSONAL PROPERTY**

UNIT OF GOVERNMENT	2006 COUNTY EQUALIZED VALUE	2007 COUNTY EQUALIZED VALUE	DOLLAR CHANGE BETWEEN 2006 AND 2007	PERCENTAGE CHANGE BETWEEN 2006 AND 2007
TOWNSHIPS				
ALBION	8,151,950	8,126,950	-25,000	-0.31%
ATHENS	4,862,245	4,731,697	-130,548	-2.68%
BEDFORD CHARTER	5,602,813	5,686,284	83,471	1.49%
BURLINGTON	2,193,700	2,215,600	21,900	1.00%
CLARENCE	1,720,180	1,639,470	-80,710	-4.69%
CLARENDON	1,003,640	1,056,640	53,000	5.28%
CONVIS	6,516,490	4,193,900	-2,322,590	-35.64%
ECKFORD	5,691,400	6,357,600	666,200	11.71%
EMMETT CHARTER	24,540,150	23,133,570	-1,406,580	-5.73%
FREDONIA	6,006,600	5,546,200	-460,400	-7.66%
HOMER	6,676,470	7,190,250	513,780	7.70%
LEE	6,185,400	6,183,500	-1,900	-0.03%
LEROY	4,231,800	4,285,000	53,200	1.26%
MARENGO	6,860,840	6,743,540	-117,300	-1.71%
MARSHALL	5,373,580	5,865,210	491,630	9.15%
NEWTON	6,469,200	6,305,800	-163,400	-2.53%
PENNFIELD CHARTER	13,475,550	13,331,100	-144,450	-1.07%
SHERIDAN	9,924,500	10,151,300	226,800	2.29%
TEKONSHA	3,276,450	3,051,800	-224,650	-6.86%
TOWNSHIP TOTALS	128,762,958	125,795,411	-2,967,547	-2.30%
CITIES				
ALBION	18,443,936	16,726,464	-1,717,472	-9.31%
BATTLE CREEK	335,958,442	342,109,866	6,151,424	1.83%
MARSHALL	31,697,352	27,245,000	-4,452,352	-14.05%
SPRINGFIELD	10,007,050	9,491,127	-515,923	-5.16%
CITY TOTALS	396,106,780	395,572,457	-534,323	-0.13%
CALHOUN COUNTY TOTALS	524,869,738	521,367,868	-3,501,870	-0.67%

**EQUALIZED VALUE COMPARISON
REAL AND PERSONAL PROPERTY**

UNIT OF GOVERNMENT	2006 COUNTY EQUALIZED VALUE	2007 COUNTY EQUALIZED VALUE	DOLLAR CHANGE BETWEEN 2006 AND 2007	PERCENTAGE CHANGE BETWEEN 2006 AND 2007
TOWNSHIPS				
ALBION	57,411,550	59,206,650	1,795,100	3.13%
ATHENS	79,076,509	82,615,337	3,538,828	4.48%
BEDFORD CHARTER	218,861,963	228,645,034	9,783,071	4.47%
BURLINGTON	62,045,900	63,873,100	1,827,200	2.94%
CLARENCE	105,223,800	106,746,940	1,523,140	1.45%
CLARENDON	47,680,964	49,048,705	1,367,741	2.87%
CONVIS	70,334,080	68,846,819	-1,487,261	-2.11%
ECKFORD	71,117,800	72,753,600	1,635,800	2.30%
EMMETT CHARTER	368,110,341	380,691,729	12,581,388	3.42%
FREDONIA	75,596,400	78,507,700	2,911,300	3.85%
HOMER	77,094,139	81,197,550	4,103,411	5.32%
LEE	59,584,100	56,227,900	-3,356,200	-5.63%
LEROY	141,327,150	147,998,175	6,671,025	4.72%
MARENGO	90,619,650	90,646,785	27,135	0.03%
MARSHALL	146,481,968	150,609,031	4,127,063	2.82%
NEWTON	104,014,250	108,323,400	4,309,150	4.14%
PENNFIELD CHARTER	255,883,700	264,342,565	8,458,865	3.31%
SHERIDAN	70,302,264	75,194,250	4,891,986	6.96%
TEKONSHA	62,597,400	63,274,925	677,525	1.08%
TOWNSHIP TOTALS	2,163,363,928	2,228,750,195	65,386,267	3.02%
CITIES				
ALBION	137,765,830	135,401,870	-2,363,960	-1.72%
BATTLE CREEK	1,634,919,537	1,700,952,004	66,032,467	4.04%
MARSHALL	267,342,851	261,615,178	-5,727,673	-2.14%
SPRINGFIELD	101,635,070	102,029,716	394,646	0.39%
CITY TOTALS	2,141,663,288	2,199,998,768	58,335,480	2.72%
CALHOUN COUNTY TOTALS	4,305,027,216	4,428,748,963	123,721,747	2.87%

CALHOUN COUNTY
2007 TENTATIVE BEGINNING EQUALIZATION RATIOS AND FACTORS

ASSESSING JURISDICTION	AGRICULTURAL REAL PROPERTY		COMMERCIAL REAL PROPERTY		INDUSTRIAL REAL PROPERTY		RESIDENTIAL REAL PROPERTY		DEVELOPMENTAL REAL PROPERTY		PERSONAL PROPERTY	
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR
TOWNSHIPS												
Albion	43.11	1.15983	48.88	1.02292	87.02	0.57459	51.14	0.97771	NC	NC	50.00	1.00000
Athens	47.14	1.06068	49.87	1.00000	48.79	1.02481	48.01	1.04145	41.39	1.20803	50.00	1.00000
Bedford Charter	50.96	0.98117	45.76	1.09266	45.93	1.08862	48.07	1.04015	NC	NC	50.00	1.00000
Burlington	47.88	1.04428	54.05	0.92507	49.19	1.00000	49.04	1.00000	NC	NC	50.00	1.00000
Clarence	50.31	0.99384	46.67	1.07136	32.96	1.51700	49.82	1.00000	NC	NC	50.00	1.00000
Clarendon	48.66	1.02754	48.00	1.04167	51.79	0.96544	49.12	1.00000	NC	NC	50.00	1.00000
Convis	50.98	0.98078	51.93	0.96284	50.81	0.98406	49.30	1.00000	NC	NC	50.00	1.00000
Eckford	55.68	0.89799	49.84	1.00000	49.76	1.00000	44.81	1.11583	NC	NC	50.00	1.00000
Emmett Charter	52.41	0.95402	51.13	0.97790	43.64	1.14574	48.03	1.04102	56.10	0.89127	50.00	1.00000
Fredonia	47.27	1.05776	59.17	0.84503	84.54	0.59144	47.46	1.05352	NC	NC	50.00	1.00000
Homer	46.39	1.07782	50.49	0.99030	63.81	0.78358	47.26	1.05798	NC	NC	50.00	1.00000
Lee	56.48	0.88527	NC	NC	47.70	1.04822	51.02	0.98001	NC	NC	50.00	1.00000
Leroy	52.77	0.94751	39.68	1.26009	54.35	0.91997	48.36	1.03392	30.99	1.61343	50.00	1.00000
Marengo	52.75	0.94787	47.68	1.04866	49.33	1.00000	49.48	1.00000	NC	NC	50.00	1.00000
Marshall	51.72	0.96675	49.64	1.00000	50.39	0.99227	48.94	1.02166	8.09	6.18047	50.00	1.00000
Newton	48.21	1.03713	32.02	1.56153	53.25	0.93897	47.89	1.04406	NC	NC	50.00	1.00000
Pennfield Charter	52.78	0.94733	49.18	1.00000	45.76	1.09266	47.94	1.04298	33.18	1.50694	50.00	1.00000
Sheridan	51.96	0.96228	49.43	1.00000	53.27	0.93862	52.30	0.95603	NC	NC	50.00	1.00000
Tekonsha	49.14	1.00000	58.47	0.85514	49.40	1.00000	47.87	1.04450	46.37	1.07829	50.00	1.00000
CITIES												
Albion	NC	NC	52.18	0.95823	51.83	0.96470	49.57	1.00000	NC	NC	50.00	1.00000
Battle Creek	52.15	0.95878	49.13	1.00000	50.00	1.00000	47.67	1.04888	NC	NC	50.00	1.00000
Marshall	NC	NC	50.97	0.98097	51.39	0.97296	49.02	1.00000	NC	NC	50.00	1.00000
Springfield	NC	NC	52.56	0.95130	50.17	0.99662	47.56	1.05131	NC	NC	50.00	1.00000

This tabular statement of tentative equalization ratios and estimated multipliers (i.e., factors) was published in accordance with Michigan Compiled Law 211.34a. The language "NC" above stands for "None Classified" (i.e., no property of that classification in the assessing jurisdiction).

CALHOUN COUNTY
2007 FINAL EQUALIZATION RATIOS AND FACTORS (AS RECOMMENDED)

ASSESSING JURISDICTION	AGRICULTURAL REAL PROPERTY		COMMERCIAL REAL PROPERTY		INDUSTRIAL REAL PROPERTY		RESIDENTIAL REAL PROPERTY		DEVELOPMENTAL REAL PROPERTY		PERSONAL PROPERTY	
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR
TOWNSHIPS												
Albion	49.98	1.00000	49.92	1.00000	49.73	1.00000	49.97	1.00000	NC	NC	50.00	1.00000
Athens	49.99	1.00000	49.88	1.00000	50.00	1.00000	49.92	1.00000	NC	NC	50.00	1.00000
Bedford Charter	50.00	1.00000	49.99	1.00000	50.00	1.00000	49.99	1.00000	NC	NC	50.00	1.00000
Burlington	49.80	1.00000	49.62	1.00000	49.73	1.00000	49.74	1.00000	NC	NC	50.00	1.00000
Clarence	49.81	1.00000	49.95	1.00000	49.79	1.00000	49.82	1.00000	NC	NC	50.00	1.00000
Clarendon	49.93	1.00000	49.36	1.00000	49.69	1.00000	49.78	1.00000	NC	NC	50.00	1.00000
Convis	49.96	1.00000	49.93	1.00000	49.97	1.00000	49.97	1.00000	NC	NC	50.00	1.00000
Eckford	49.61	1.00000	49.84	1.00000	49.68	1.00000	49.48	1.00000	NC	NC	50.00	1.00000
Emmett Charter	49.93	1.00000	49.96	1.00000	49.94	1.00000	49.95	1.00000	49.84	1.00000	50.00	1.00000
Fredonia	49.32	1.00000	49.65	1.00000	49.52	1.00000	49.66	1.00000	NC	NC	50.00	1.00000
Homer	49.03	1.00000	49.68	1.00000	49.81	1.00000	49.39	1.00000	NC	NC	50.00	1.00000
Lee	49.65	1.00000	50.00	1.00000	49.49	1.00000	49.93	1.00000	NC	NC	50.00	1.00000
Leroy	49.61	1.00000	49.28	1.00000	49.41	1.00000	49.72	1.00000	NC	NC	50.00	1.00000
Marengo	49.85	1.00000	49.68	1.00000	49.99	1.00000	49.83	1.00000	NC	NC	50.00	1.00000
Marshall	49.98	1.00000	49.86	1.00000	49.88	1.00000	49.94	1.00000	49.52	1.00000	50.00	1.00000
Newton	49.83	1.00000	49.75	1.00000	49.92	1.00000	49.80	1.00000	NC	NC	50.00	1.00000
Pennfield Charter	49.99	1.00000	49.84	1.00000	49.57	1.00000	49.28	1.00000	49.62	1.00000	50.00	1.00000
Sheridan	49.77	1.00000	49.92	1.00000	49.82	1.00000	49.74	1.00000	NC	NC	50.00	1.00000
Tekonsha	49.72	1.00000	50.00	1.00000	49.68	1.00000	49.62	1.00000	49.80	1.00000	50.00	1.00000
CITIES												
Albion	NC	NC	49.77	1.00000	49.91	1.00000	49.90	1.00000	NC	NC	50.00	1.00000
Battle Creek	49.86	1.00000	49.88	1.00000	49.47	1.00000	49.84	1.00000	NC	NC	50.00	1.00000
Marshall	NC	NC	49.77	1.00000	49.74	1.00000	49.53	1.00000	NC	NC	50.00	1.00000
Springfield	NC	NC	49.99	1.00000	49.98	1.00000	49.97	1.00000	NC	NC	50.00	1.00000

The language "NC" above stands for "None Classified" (i.e., no property of that classification in the assessing jurisdiction).

**TAXABLE VALUE COMPARISON
REAL AND PERSONAL PROPERTY**

UNIT OF GOVERNMENT	2006 TAXABLE VALUE	2007 (TENTATIVE) TAXABLE VALUE	DOLLAR CHANGE BETWEEN 2006 AND 2007	PERCENTAGE CHANGE BETWEEN 2006 AND 2007
TOWNSHIPS				
ALBION	38,168,688	39,271,402	1,102,714	2.89%
ATHENS	53,330,856	56,177,563	2,846,707	5.34%
BEDFORD CHARTER	174,769,286	181,474,342	6,705,056	3.84%
BURLINGTON	42,367,200	44,372,700	2,005,500	4.73%
CLARENCE	67,998,981	72,347,868	4,348,887	6.40%
CLARENDON	30,213,164	31,621,031	1,407,867	4.66%
CONVIS	46,846,610	47,030,681	184,071	0.39%
ECKFORD	46,164,600	48,718,400	2,553,800	5.53%
EMMETT CHARTER	322,144,276	335,878,579	13,734,303	4.26%
FREDONIA	49,852,300	52,124,500	2,272,200	4.56%
HOMER	50,980,078	55,097,119	4,117,041	8.08%
LEE	32,560,300	34,064,300	1,504,000	4.62%
LEROY	104,777,758	111,883,847	7,106,089	6.78%
MARENGO	59,460,114	62,604,265	3,144,151	5.29%
MARSHALL	114,867,596	121,160,089	6,292,493	5.48%
NEWTON	77,092,581	80,229,494	3,136,913	4.07%
PENNFIELD CHARTER	210,849,200	221,157,350	10,308,150	4.89%
SHERIDAN	48,283,250	56,567,050	8,283,800	17.16%
TEKONSHA	40,427,610	42,069,737	1,642,127	4.06%
TOWNSHIP TOTALS	1,611,154,448	1,693,850,317	82,695,869	5.13%
CITIES				
ALBION	115,599,030	117,054,603	1,455,573	1.26%
BATTLE CREEK	1,429,314,510	1,486,209,447	56,894,937	3.98%
MARSHALL	228,476,976	226,639,707	-1,837,269	-0.80%
SPRINGFIELD	86,338,443	87,911,326	1,572,883	1.82%
CITY TOTALS	1,859,728,959	1,917,815,083	58,086,124	3.12%
CALHOUN COUNTY TOTALS	3,470,883,407	3,611,665,400	140,781,993	4.06%

PERSONAL AND REAL PROPERTY - TOTALS

STATEMENT of acreage and valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

STATEMENT YEAR:	2007	NUMBER OF ACRES	TOTAL REAL PROPERTY VALUATIONS		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY	
		ASSESSED	(TOTALS FROM PAGES 2 AND 3)					
		(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)
		ACRES	ASSESSED	EQUALIZED	ASSESSED	EQUALIZED	ASSESSED	EQUALIZED
COUNTY:	13 CALHOUN	HUNDREDTHS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS
TOWNSHIP OR CITY								
TOWNSHIPS:	1 ALBION	Unknown*	51,079,700	51,079,700	8,126,950	8,126,950	59,206,650	59,206,650
	2 ATHENS	Unknown	77,883,640	77,883,640	4,731,697	4,731,697	82,615,337	82,615,337
	4 BEDFORD CHARTER	Unknown	222,958,750	222,958,750	5,686,284	5,686,284	228,645,034	228,645,034
	5 BURLINGTON	Unknown	61,657,500	61,657,500	2,215,600	2,215,600	63,873,100	63,873,100
	6 CLARENCE	Unknown	105,107,470	105,107,470	1,639,470	1,639,470	106,746,940	106,746,940
	7 CLARENDON	Unknown	47,992,065	47,992,065	1,056,640	1,056,640	49,048,705	49,048,705
	8 CONVIS	Unknown	64,652,919	64,652,919	4,193,900	4,193,900	68,846,819	68,846,819
	9 ECKFORD	Unknown	66,396,000	66,396,000	6,357,600	6,357,600	72,753,600	72,753,600
	10 EMMETT CHARTER	Unknown	357,558,159	357,558,159	23,133,570	23,133,570	380,691,729	380,691,729
	11 FREDONIA	Unknown	72,961,500	72,961,500	5,546,200	5,546,200	78,507,700	78,507,700
	12 HOMER	Unknown	74,007,300	74,007,300	7,190,250	7,190,250	81,197,550	81,197,550
	13 LEE	Unknown	50,044,400	50,044,400	6,183,500	6,183,500	56,227,900	56,227,900
	14 LEROY	Unknown	143,713,175	143,713,175	4,285,000	4,285,000	147,998,175	147,998,175
	15 MARENGO	Unknown	83,903,245	83,903,245	6,743,540	6,743,540	90,646,785	90,646,785
	16 MARSHALL	Unknown	144,743,821	144,743,821	5,865,210	5,865,210	150,609,031	150,609,031
	17 NEWTON	Unknown	102,017,600	102,017,600	6,305,800	6,305,800	108,323,400	108,323,400
	18 PENNFIELD CHARTER	Unknown	251,011,465	251,011,465	13,331,100	13,331,100	264,342,565	264,342,565
	19 SHERIDAN	Unknown	65,042,950	65,042,950	10,151,300	10,151,300	75,194,250	75,194,250
	20 TEKONSHA	Unknown	60,223,125	60,223,125	3,051,800	3,051,800	63,274,925	63,274,925

*The number of acres assessed in each assessing jurisdiction is not reported to the County Equalization Department.

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY, MARSHALL, MICHIGAN

DATE: APRIL 17, 2007

WE HEREBY CERTIFY That the foregoing is a true statement of the number of acres of land in each Township and City in the county of Calhoun and of the value of the real property and of the personal property in each Township and City in said County as assessed in the year 2007, and of the aggregate valuation of the real property and personal property in each Township and City in said County as equalized by the Board of Commissioners of said County on the 17th day of April, 2007, at a meeting of said Board held in pursuance of the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

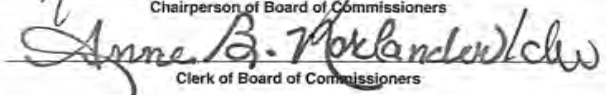
Dated at Marshall, Michigan this 17th day of April, 2007



Director of County Tax or Equalization Department



Chairperson of Board of Commissioners



Clerk of Board of Commissioners

PERSONAL AND REAL PROPERTY - TOTALS

STATEMENT of acreage and valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

STATEMENT YEAR:	2007	NUMBER OF ACRES	TOTAL REAL PROPERTY VALUATIONS		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY	
		ASSESSED	(TOTALS FROM PAGES 2 AND 3)					
COUNTY:	13 CALHOUN	(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)
		ACRES	ASSESSED	EQUALIZED	ASSESSED	EQUALIZED	ASSESSED	EQUALIZED
		HUNDREDTHS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS	VALUATIONS
CITIES:	51 ALBION	Unknown*	118,675,406	118,675,406	16,726,464	16,726,464	135,401,870	135,401,870
	52 BATTLE CREEK	Unknown	1,358,842,138	1,358,842,138	342,109,866	342,109,866	1,700,952,004	1,700,952,004
	53 MARSHALL	Unknown	234,370,178	234,370,178	27,245,000	27,245,000	261,615,178	261,615,178
	54 SPRINGFIELD	Unknown	92,538,589	92,538,589	9,491,127	9,491,127	102,029,716	102,029,716
Totals for County	99	Unknown	3,907,381,095	3,907,381,095	521,367,868	521,367,868	4,428,748,963	4,428,748,963

*The number of acres assessed in each assessing jurisdiction is not reported to the County Equalization Department.

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY, MARSHALL, MICHIGAN

DATE: APRIL 17, 2007

WE HEREBY CERTIFY That the foregoing is a true statement of the number of acres of land in each Township and City in the county of Calhoun and of the value of the real property and of the personal property in each Township and City in said County as assessed in the year 2007, and of the aggregate valuation of the real property and personal property in each Township and City in said County as equalized by the Board of Commissioners of said County on the 17th day of April, 2007, at a meeting of said Board held in pursuance of the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

Dated at Marshall, Michigan this 17th day of April, 2007

Page 1 continued, Personal and Real Totals


 Director of County Tax or Equalization Department


 Chairperson of Board of Commissioners

 Clerk of Board of Commissioners

EQUALIZED VALUATIONS - REAL

STATEMENT of valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

REAL PROPERTY EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

STATEMENT YEAR: 2007

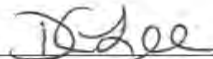
	(COL. 1) AGRICULTURE	(COL. 2) COMMERCIAL	(COL. 3) INDUSTRIAL	(COL. 4) RESIDENTIAL	(COL. 5) TIMBER-CUTOVER	(COL. 6) DEVELOPMENTAL	(COL. 7) TOTAL REAL PROPERTY
COUNTY: 13 CALHOUN							
TOWNSHIP OR CITY							
TOWNSHIPS:							
1 ALBION	26,266,250	1,021,100	1,906,800	21,885,550	0	0	51,079,700
2 ATHENS	21,722,600	3,494,450	421,150	52,245,440	0	0	77,883,640
4 BEDFORD CHARTER	6,372,100	8,028,400	453,800	208,104,450	0	0	222,958,750
5 BURLINGTON	20,302,800	3,361,500	902,100	37,091,100	0	0	61,657,500
6 CLARENCE	24,812,970	2,318,140	315,160	77,661,200	0	0	105,107,470
7 CLARENDON	19,643,210	1,940,265	482,360	25,926,230	0	0	47,992,065
8 CONVIS	15,895,780	2,282,330	1,995,680	44,479,129	0	0	64,652,919
9 ECKFORD	25,060,300	21,200	3,004,600	38,309,900	0	0	66,396,000
10 EMMETT CHARTER	9,365,850	77,900,685	4,057,500	264,393,474	0	1,840,650	357,558,159
11 FREDONIA	24,962,900	2,070,000	161,900	45,766,700	0	0	72,961,500
12 HOMER	25,806,000	4,694,700	2,247,300	41,259,300	0	0	74,007,300
13 LEE	22,636,700	19,200	616,000	26,772,500	0	0	50,044,400
14 LEROY	15,076,100	5,519,300	77,650	123,040,125	0	0	143,713,175
15 MARENGO	24,976,720	6,048,920	104,960	52,772,645	0	0	83,903,245
16 MARSHALL	19,104,300	11,662,700	1,127,100	112,482,421	0	367,300	144,743,821
17 NEWTON	13,004,350	1,302,800	58,500	87,651,950	0	0	102,017,600
18 PENNFIELD CHARTER	5,721,550	21,960,980	1,202,590	220,822,500	0	1,303,845	251,011,465
19 SHERIDAN	20,270,900	6,109,700	9,001,850	29,660,500	0	0	65,042,950
20 TEKONSHA	15,889,725	5,798,300	588,550	37,893,550	0	53,000	60,223,125

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY, MARSHALL, MICHIGAN

DATE: APRIL 17, 2007

WE HEREBY CERTIFY That the foregoing is a true statement of the equalized valuations of real property classifications in each Township and City in the county of Calhoun in the year 2007, as determined by the Board of Commissioners of said County on the 17th day of April, 2007 at a meeting of said Board held in pursuance of the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

Dated at Marshall, Michigan this 17th day of April, 2007



Director of County Tax or Equalization Department



 Chairperson of Board of Commissioners


 Clerk of Board of Commissioners

EQUALIZED VALUATIONS - REAL

STATEMENT of valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

REAL PROPERTY EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

STATEMENT YEAR:	2007	(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)
		AGRICULTURE	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TIMBER-CUTOVER	DEVELOPMENTAL	TOTAL REAL PROPERTY
COUNTY:	13 CALHOUN							
CITIES:	51 ALBION	0	19,223,533	10,191,787	89,260,086	0	0	118,675,406
	52 BATTLE CREEK	3,606,675	278,996,161	138,659,872	937,579,430	0	0	1,358,842,138
	53 MARSHALL	0	58,304,700	14,453,900	161,611,578	0	0	234,370,178
	54 SPRINGFIELD	0	33,986,134	9,887,834	48,664,621	0	0	92,538,589
Totals for County	99	360,497,780	556,065,198	201,918,943	2,785,334,379	0	3,564,795	3,907,381,095

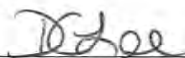
OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY, MARSHALL, MICHIGAN

DATE: APRIL 17, 2007

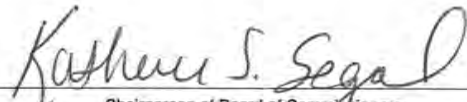
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Dated at Marshall, Michigan this 17th day of April, 2007

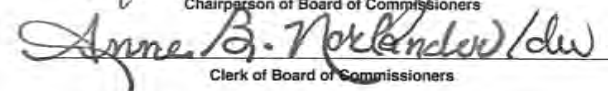
Page 2 continued, Equalized Values



Director of County Tax or Equalization Department



Chairperson of Board of Commissioners



Clerk of Board of Commissioners

ASSESSED VALUATIONS - REAL

STATEMENT of valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

REAL PROPERTY ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

STATEMENT YEAR: 2007

	(COL. 1) AGRICULTURE	(COL. 2) COMMERCIAL	(COL. 3) INDUSTRIAL	(COL. 4) RESIDENTIAL	(COL. 5) TIMBER-CUTOVER	(COL. 6) DEVELOPMENTAL	(COL. 7) TOTAL REAL PROPERTY
COUNTY: 13 CALHOUN							
TOWNSHIP OR CITY							
TOWNSHIPS:							
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4 BEDFORD CHARTER	6,372,100	8,028,400	453,800	208,104,450	0	0	222,958,750
5 BURLINGTON	20,302,800	3,361,500	902,100	37,091,100	0	0	61,657,500
6 CLARENCE	24,812,970	2,318,140	315,160	77,661,200	0	0	105,107,470
7 CLARENDON	19,643,210	1,940,265	482,360	25,926,230	0	0	47,992,065
8 CONVIS	15,895,780	2,282,330	1,995,680	44,479,129	0	0	64,652,919
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20 TEKONSHA	15,889,725	5,798,300	588,550	37,893,550	0	53,000	60,223,125

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY, MARSHALL, MICHIGAN

DATE: APRIL 17, 2007

WE HEREBY CERTIFY That the foregoing is a true statement of the assessed valuations of real property classifications in each Township and City in the county of Calhoun in the year 2007, as determined by the Board of Commissioners of said County on the 17th day of April 2007, at a meeting of said Board held pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

Dated at Marshall, Michigan this 17th day of April, 2007

Katherine S. Segal
Chairperson of Board of Commissioners

Anne B. Niekland /clw
Clerk of Board of Commissioners

ASSESSED VALUATIONS - REAL

STATEMENT of valuation made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

REAL PROPERTY ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW

STATEMENT YEAR:	2007	(COL. 1) AGRICULTURE	(COL. 2) COMMERCIAL	(COL. 3) INDUSTRIAL	(COL. 4) RESIDENTIAL	(COL. 5) TIMBER-CUTOVER	(COL. 6) DEVELOPMENTAL	(COL. 7) TOTAL REAL PROPERTY
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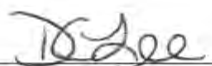
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Dated at Marshall, Michigan this 17th day of April, 2007

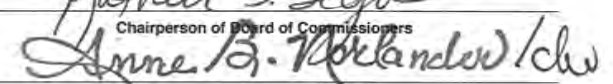
Page 3 continued, Assessed Values



 Director of County Tax or Equalization Department



 Chairperson of Board of Commissioners



 Clerk of Board of Commissioners