



**FINAL 2008
EQUALIZATION REPORT
OF CALHOUN COUNTY**

**PRESENTED TO THE
CALHOUN COUNTY
BOARD OF COMMISSIONERS
April 15, 2008**

Katherine Segal, Chairperson
Calhoun County Board of Commissioners

Anne B. Norlander
Calhoun County Clerk/Register of Deeds

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CALHOUN COUNTY ASSESSORS
For 2008

<u>TOWNSHIPS</u>	<u>ASSESSORS</u>
Albion	Thomas Frank
Athens	Marcia Bail
Bedford Charter	Rebecca Fields
Burlington	Daniel Brunner
Clarence	David Veramay
Clarendon	Robyn Kulikowski
Convis	Robyn Kulikowski
Eckford	Daniel Brunner
Emmett Charter	Michael Leslie
Fredonia	Roger Smith
Homer	Daniel Brunner
Lee	Roger Smith
Leroy	Joyce Foondle
Marengo	Robyn Kulikowski
Marshall	Robyn Kulikowski
Newton	Joyce Foondle
Pennfield Charter	Daniel Brunner
Sheridan	David Veramay
Tekonsha	Joyce Foondle
 <u>CITIES</u>	 <u>ASSESSORS</u>
Albion	Anne Earle
Battle Creek	Judith Mudge
Marshall	Roger Smith
Springfield	Daniel Brunner



**CALHOUN COUNTY
EQUALIZATION DEPARTMENT
STAFF**

David G Jager, CMAE 4	Equalization Director
John Hippensteel, CMAE 3	Deputy Director
Jean Cortright, CMAE 3	Property Appraiser III
Patti Ostrowski, CMAE 2	Property Appraiser II
Marie Booton, CMAE 2	Property Appraiser II

**CERTIFICATION OF RECOMMENED COUNTY EQUALIZED
VALUATIONS BY EQUALIZATIOINS 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 Recommened County Equalized Valuations
for CALHOUN county for 2008

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 IV State Assessors Certification for this county.

I am certified as a level IV 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>379,918,268</u>	Timber-Cutover	<u>0</u>
Commercial	<u>577,469,693</u>	Developmental	<u>3,731,940</u>
Industrial	<u>208,094,591</u>	Total Real Property	<u>4,045,637,826</u>
Residential	<u>2,876,423,334</u>	Personal Property	<u>507,541,071</u>
		Total Real and Personal Property	4,553,178,897

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 <i>David G. Jager</i>	David G. Jager R-649	Date 15-Apr-08
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2008 REAL PROPERTY - AGRICULTURAL

JURISDICTION TOWNSHIP:	ASSESSED VALUATION	ADJUSTMENT	FACTOR	RATIO	EQUALIZED VALUATION	PERCENT
01 Albion	26,982,300		1.000000000	49.73	26,982,300	7.10%
02 Athens	22,743,800		1.000000000	49.92	22,743,800	5.99%
04 Bedford	7,146,150		1.000000000	49.76	7,146,150	1.88%
05 Burlington	21,628,000		1.000000000	49.87	21,628,000	5.69%
06 Clarence	25,147,610		1.000000000	49.84	25,147,610	6.62%
07 Clarendon	20,659,680		1.000000000	49.85	20,659,680	5.44%
08 Convis	15,929,460		1.000000000	49.88	15,929,460	4.19%
09 Eckford	27,186,200		1.000000000	49.60	27,186,200	7.16%
10 Emmett	9,905,250		1.000000000	49.98	9,905,250	2.61%
11 Fredonia	25,548,300		1.000000000	49.60	25,548,300	6.72%
12 Homer	27,367,426		1.000000000	49.41	27,367,426	7.20%
13 Lee	23,429,400		1.000000000	49.60	23,429,400	6.17%
14 Leroy	16,169,200		1.000000000	49.73	16,169,200	4.26%
15 Marengo	25,817,980		1.000000000	49.87	25,817,980	6.80%
16 Marshall	19,371,700		1.000000000	49.97	19,371,700	5.10%
17 Newton	14,963,300		1.000000000	49.74	14,963,300	3.94%
18 Pennfield	6,263,660		1.000000000	49.79	6,263,660	1.65%
19 Sheridan	21,817,350		1.000000000	49.96	21,817,350	5.74%
20 Tekonsha	18,063,392		1.000000000	49.79	18,063,392	4.75%
Total Townships	376,140,158		1.000000000	49.75	376,140,158	99.01%
51 Albion City						
52 Battle Creek City	3,778,110		1.000000000	49.81	3,778,110	0.99%
53 Marshall City						
54 Springfield City						
Total Cities	3,778,110				3,778,110	0.99%
TOTAL COUNTY	379,918,268				379,918,268	100.00%

2008 REAL PROPERTY - COMMERCIAL

JURISDICTION TOWNSHIP:	ASSESSED VALUATION	ADJUSTMENT	FACTOR	RATIO	EQUALIZED VALUATION	PERCENT
01 Albion	1,037,600		1.000000000	49.90	1,037,600	0.18%
02 Athens	4,328,450		1.000000000	49.89	4,328,450	0.75%
04 Bedford	8,080,200		1.000000000	49.40	8,080,200	1.40%
05 Burlington	3,264,900		1.000000000	49.63	3,264,900	0.57%
06 Clarence	2,359,970		1.000000000	49.65	2,359,970	0.41%
07 Clarendon	2,066,810		1.000000000	49.87	2,066,810	0.36%
08 Convis	2,323,200		1.000000000	49.75	2,323,200	0.40%
09 Eckford	21,200		1.000000000	50.00	21,200	0.00%
10 Emmett	83,861,250		1.000000000	49.99	83,861,250	14.52%
11 Fredonia	2,364,300		1.000000000	49.40	2,364,300	0.41%
12 Homer	4,664,800		1.000000000	49.53	4,664,800	0.81%
13 Lee	19,300		1.000000000	49.67	19,300	0.00%
14 Leroy	5,707,150		1.000000000	49.51	5,707,150	0.99%
15 Marengo	5,974,640		1.000000000	49.98	5,974,640	1.03%
16 Marshall	11,876,800		1.000000000	50.00	11,876,800	2.06%
17 Newton	1,304,100		1.000000000	49.80	1,304,100	0.23%
18 Pennfield	21,891,830		1.000000000	49.74	21,891,830	3.79%
19 Sheridan	6,060,250		1.000000000	49.46	6,060,250	1.05%
20 Tekonsha	5,996,750		1.000000000	49.94	5,996,750	1.04%
Total Townships	173,203,500		1.000000000	49.60	173,203,500	29.99%
51 Albion City	20,574,747		1.000000000	49.75	20,574,747	3.56%
52 Battle Creek City	292,061,828		1.000000000	49.71	292,061,828	50.58%
53 Marshall City	57,124,623		1.000000000	49.31	57,124,623	9.89%
54 Springfield City	34,504,995		1.000000000	49.87	34,504,995	5.98%
Total Cities	404,266,193		1.000000000	50.00	404,266,193	70.01%
Grand Total	577,469,693				577,469,693	100.00%

2008 REAL PROPERTY - INDUSTRIAL

JURISDICTION TOWNSHIP:	ASSESSED VALUATION	ADJUSTMENT	FACTOR	RATIO	EQUALIZED VALUATION	PERCENT
01 Albion	2,082,850		1.000000000	49.70	2,082,850	1.00%
02 Athens	486,300		1.000000000	49.99	486,300	0.23%
04 Bedford	443,700		1.000000000	49.27	443,700	0.21%
05 Burlington	956,300		1.000000000	49.86	956,300	0.46%
06 Clarence	315,160		1.000000000	50.00	315,160	0.15%
07 Clarendon	483,330		1.000000000	49.94	483,330	0.23%
08 Convis	2,121,470		1.000000000	49.99	2,121,470	1.02%
09 Eckford	4,168,100		1.000000000	49.92	4,168,100	2.00%
10 Emmett	4,862,550		1.000000000	49.98	4,862,550	2.34%
11 Fredonia	163,500		1.000000000	49.98	163,500	0.08%
12 Homer	2,225,000		1.000000000	49.34	2,225,000	1.07%
13 Lee	615,900			49.63	615,900	0.30%
14 Leroy	81,550		1.000000000	49.68	81,550	0.04%
15 Marengo	108,680		1.000000000	49.82	108,680	0.05%
16 Marshall	1,129,900			49.97	1,129,900	0.54%
17 Newton	90,800		1.000000000	50.00	90,800	0.04%
18 Pennfield	1,481,070		1.000000000	49.97	1,481,070	0.71%
19 Sheridan	9,204,500		1.000000000	49.92	9,204,500	4.42%
20 Tekonsha	592,100		1.000000000	49.84	592,100	0.28%
Total Townships	31,612,760		1.000000000	49.67	31,612,760	15.19%
51 Albion City	9,982,078		1.000000000	49.74	9,982,078	4.80%
52 Battle Creek City	141,898,273		1.000000000	49.73	141,898,273	68.19%
53 Marshall City	14,394,436		1.000000000	49.17	14,394,436	6.92%
54 Springfield City	10,207,044		1.000000000	49.59	10,207,044	4.91%
Total Cities	176,481,831				176,481,831	84.81%
TOTAL COUNTY	208,094,591				208,094,591	100.00%

2008 REAL PROPERTY - RESIDENTIAL

JURISDICTION TOWNSHIP:	ASSESSED VALUATION	ADJUSTMENT	FACTOR	RATIO	EQUALIZED VALUATION	PERCENT
01 Albion	23,544,150		1.000000000	49.68	23,544,150	0.82%
02 Athens	52,607,500		1.000000000	49.98	52,607,500	1.83%
04 Bedford	213,314,300		1.000000000	49.74	213,314,300	7.42%
05 Burlington	40,969,600		1.000000000	49.48	40,969,600	1.42%
06 Clarence	79,465,800		1.000000000	49.74	79,465,800	2.76%
07 Clarendon	26,303,260		1.000000000	49.89	26,303,260	0.91%
08 Convis	44,928,570		1.000000000	49.99	44,928,570	1.56%
09 Eckford	41,872,600		1.000000000	49.34	41,872,600	1.46%
10 Emmett	266,936,777		1.000000000	49.96	266,936,777	9.28%
11 Fredonia	48,803,450		1.000000000	49.66	48,803,450	1.70%
12 Homer	45,972,040		1.000000000	49.39	45,972,040	1.60%
13 Lee	27,618,000		1.000000000	49.02	27,618,000	0.96%
14 Leroy	127,791,201		1.000000000	49.43	127,791,201	4.44%
15 Marengo	53,784,610		1.000000000	49.91	53,784,610	1.87%
16 Marshall	114,517,980		1.000000000	49.92	114,517,980	3.98%
17 Newton	91,002,850		1.000000000	49.31	91,002,850	3.16%
18 Pennfield	230,550,310		1.000000000	49.83	230,550,310	8.02%
19 Sheridan	30,171,350		1.000000000	49.91	30,171,350	1.05%
20 Tekonsha	40,140,550		1.000000000	49.33	40,140,550	1.40%
Total Townships	1,600,294,898		1.000000000	49.64	1,600,294,898	55.63%
51 Albion City	94,955,105		1.000000000	49.93	94,955,105	3.30%
52 Battle Creek City	965,591,240		1.000000000	49.58	965,591,240	33.57%
53 Marshall City	164,821,196		1.000000000	49.37	164,821,196	5.73%
54 Springfield City	50,760,895		1.000000000	49.56	50,760,895	1.76%
Total Cities	1,276,128,436		1.000000000	49.60	1,276,128,436	44.37%
TOTAL COUNTY	2,876,423,334				2,876,423,334	100.00%

2008 REAL PROPERTY - DEVELOPMENTAL

JURISDICTION TOWNSHIP:	ASSESSED VALUATION	ADJUSTMENT	FACTOR	RATIO	EQUALIZED VALUATION	PERCENT
01 Albion			N/C			
02 Athens			N/C			
04 Bedford			N/C			
05 Burlington			N/C			
06 Clarence			N/C			
07 Clarendon			N/C			
08 Convis			N/C			
09 Eckford			N/C			
10 Emmett	1,839,850		1.000000000	49.82	1,839,850	49.30%
11 Fredonia			N/C			
12 Homer			N/C			
13 Lee			N/C			
14 Leroy			N/C			
15 Marengo			N/C			
16 Marshall	367,300		1.000000000	49.52	367,300	9.84%
17 Newton			N/C			
18 Pennfield	1,471,790		1.000000000	49.33	1,471,790	39.44%
19 Sheridan			N/C			
20 Tekonsha	53,000		1.000000000	49.80	53,000	1.42%
Total Townships	3,731,940		N/C		3,731,940	100.00%
51 Albion City			N/C			
52 Battle Creek City			N/C			
53 Marshall City			N/C			
54 Springfield City			N/C			
Total Cities			N/C			
TOTAL COUNTY	3,731,940				3,731,940	100.00%

2008 REAL PROPERTY SUMMARY

JURISDICTION TOWNSHIP:	ASSESSED VALUATION	ADJUSTMENT	FACTOR	RATIO	EQUALIZED VALUATION	PERCENT
01 Albion	53,646,900			50.00	53,646,900	1.33%
02 Athens	80,166,050			50.00	80,166,050	1.98%
04 Bedford	228,984,350		SEE INDIVIDUAL CLASS	50.00	228,984,350	5.66%
05 Burlington	66,818,800			50.00	66,818,800	1.65%
06 Clarence	107,288,540		FOR	50.00	107,288,540	2.65%
07 Clarendon	49,513,080		FACTORS	50.00	49,513,080	1.22%
08 Convis	65,302,700			50.00	65,302,700	1.61%
09 Eckford	73,248,100			50.00	73,248,100	1.81%
10 Emmett	367,405,677			50.00	367,405,677	9.08%
11 Fredonia	76,879,550			50.00	76,879,550	1.90%
12 Homer	80,229,266			50.00	80,229,266	1.98%
13 Lee	51,682,600			50.00	51,682,600	1.28%
14 Leroy	149,749,101			50.00	149,749,101	3.70%
15 Marengo	85,685,910			50.00	85,685,910	2.12%
16 Marshall	147,263,680			50.00	147,263,680	3.64%
17 Newton	107,361,050			50.00	107,361,050	2.65%
18 Pennfield	261,658,660			50.00	261,658,660	6.47%
19 Sheridan	67,253,450			50.00	67,253,450	1.66%
20 Tekonsha	64,845,792			50.00	64,845,792	1.60%
Total Townships	2,184,983,256			50.00	2,184,983,256	54.01%
51 Albion City	125,511,930			50.00	125,511,930	3.10%
52 Battle Creek City	1,403,329,451			50.00	1,403,329,451	34.69%
53 Marshall City	236,340,255			50.00	236,340,255	5.84%
54 Springfield City	95,472,934			50.00	95,472,934	2.36%
Total Cities	1,860,654,570			50.00	1,860,654,570	45.99%
TOTAL COUNTY:	4,045,637,826				4,045,637,826	100.00%

2008 PERSONAL PROPERTY SUMMARY

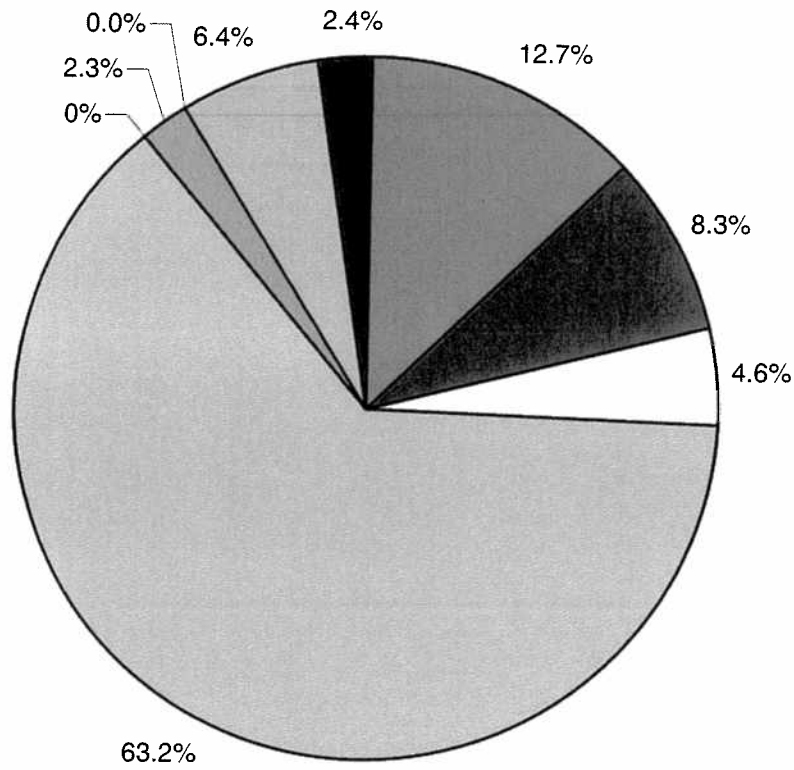
JURISDICTION TOWNSHIP:	ASSESSED VALUATION	ADJUSTMENT	FACTOR	RATIO	EQUALIZED VALUATION	PERCENT
01 Albion	7,974,650	0	1.000000000	50.00	7,974,650	1.57%
02 Athens	4,694,100	0	1.000000000	50.00	4,694,100	0.92%
04 Bedford	5,725,981	0	1.000000000	50.00	5,725,981	1.13%
05 Burlington	2,295,800	0	1.000000000	50.00	2,295,800	0.45%
06 Clarence	1,619,220	0	1.000000000	50.00	1,619,220	0.32%
07 Clarendon	1,128,970	0	1.000000000	50.00	1,128,970	0.22%
08 Convis	3,525,050	0	1.000000000	50.00	3,525,050	0.69%
09 Eckford	6,402,900	0	1.000000000	50.00	6,402,900	1.26%
10 Emmett	24,667,900	0	1.000000000	50.00	24,667,900	4.86%
11 Fredonia	5,467,100	0	1.000000000	50.00	5,467,100	1.08%
12 Homer	7,941,080	0	1.000000000	50.00	7,941,080	1.56%
13 Lee	6,732,000	0	1.000000000	50.00	6,732,000	1.33%
14 Leroy	4,226,100	0	1.000000000	50.00	4,226,100	0.83%
15 Marengo	7,716,780	0	1.000000000	50.00	7,716,780	1.52%
16 Marshall	5,729,700	0	1.000000000	50.00	5,729,700	1.13%
17 Newton	6,016,800	0	1.000000000	50.00	6,016,800	1.19%
18 Pennfield	13,637,700	0	1.000000000	50.00	13,637,700	2.69%
19 Sheridan	10,238,310	0	1.000000000	50.00	10,238,310	2.02%
20 Tekonsha	2,941,400	0	1.000000000	50.00	2,941,400	0.58%
Total Townships	128,681,541	0	1.000000000	50.00	128,681,541	25.35%
51 Albion City	18,676,738	0	1.000000000	50.00	18,676,738	3.68%
52 Battle Creek City	322,180,936	0	1.000000000	50.00	322,180,936	63.48%
53 Marshall City	28,428,900	0	1.000000000	50.00	28,428,900	5.60%
54 Springfield City	9,572,956	0	1.000000000	50.00	9,572,956	1.89%
Total Cities	378,859,530	0	1.000000000	50.00	378,859,530	74.65%
TOTAL COUNTY	507,541,071	0			507,541,071	100.00%

2008 CALHOUN COUNTY EQUALIZATION VALUATIONS

JURISDICTION TOWNSHIP:	ASSESSED VALUATION			EQUALIZED VALUATION			% TOTAL COUNTY
	REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL	
01 Albion	53,646,900	7,974,650	61,621,550	53,646,900	7,974,650	61,621,550	1.35%
02 Athens	80,166,050	4,694,100	84,860,150	80,166,050	4,694,100	84,860,150	1.86%
04 Bedford	228,984,350	5,725,981	234,710,331	228,984,350	5,725,981	234,710,331	5.15%
05 Burlington	66,818,800	2,295,800	69,114,600	66,818,800	2,295,800	69,114,600	1.52%
06 Clarence	107,288,540	1,619,220	108,907,760	107,288,540	1,619,220	108,907,760	2.39%
07 Clarendon	49,513,080	1,128,970	50,642,050	49,513,080	1,128,970	50,642,050	1.11%
08 Convis	65,302,700	3,525,050	68,827,750	65,302,700	3,525,050	68,827,750	1.51%
09 Eckford	73,248,100	6,402,900	79,651,000	73,248,100	6,402,900	79,651,000	1.75%
10 Emmett	367,405,677	24,667,900	392,073,577	367,405,677	24,667,900	392,073,577	8.61%
11 Fredonia	76,879,550	5,467,100	82,346,650	76,879,550	5,467,100	82,346,650	1.81%
12 Homer	80,229,266	7,941,080	88,170,346	80,229,266	7,941,080	88,170,346	1.94%
13 Lee	51,682,600	6,732,000	58,414,600	51,682,600	6,732,000	58,414,600	1.28%
14 Leroy	149,749,101	4,226,100	153,975,201	149,749,101	4,226,100	153,975,201	3.38%
15 Marengo	85,685,910	7,716,780	93,402,690	85,685,910	7,716,780	93,402,690	2.05%
16 Marshall	147,263,680	5,729,700	152,993,380	147,263,680	5,729,700	152,993,380	3.36%
17 Newton	107,361,050	6,016,800	113,377,850	107,361,050	6,016,800	113,377,850	2.49%
18 Pennfield	261,658,660	13,637,700	275,296,360	261,658,660	13,637,700	275,296,360	6.05%
19 Sheridan	67,253,450	10,238,310	77,491,760	67,253,450	10,238,310	77,491,760	1.70%
20 Tekonsha	64,845,792	2,941,400	67,787,192	64,845,792	2,941,400	67,787,192	1.49%
Total Townships	2,184,983,256	128,681,541	2,313,664,797	2,184,983,256	128,681,541	2,313,664,797	50.81%
51 Albion City	125,511,930	18,676,738	144,188,668	125,511,930	18,676,738	144,188,668	3.17%
52 Battle Creek City	1,403,329,451	322,180,936	1,725,510,387	1,403,329,451	322,180,936	1,725,510,387	37.90%
53 Marshall City	236,340,255	28,428,900	264,769,155	236,340,255	28,428,900	264,769,155	5.82%
54 Springfield City	95,472,934	9,572,956	105,045,890	95,472,934	9,572,956	105,045,890	2.31%
Total Cities	1,860,654,570	378,859,530	2,239,514,100	1,860,654,570	378,859,530	2,239,514,100	49.19%
Grand Total	4,045,637,826	507,541,071	4,553,178,897	4,045,637,826	507,541,071	4,553,178,897	100.00%

COUNTY EQUALIZED VALUE			COUNTY TAXABLE VALUE			
YEAR	EQUALIZED VALUE	% CHANGE	% Taxable Value to Equalized Value	YEAR	TAXABLE VALUE	% CHANGE
2005	4,112,478,332			2005		
2006	4,305,027,216	4.68	80.62%	2006	3,470,883,407	
2007	4,428,748,963	2.87	81.55%	2007	3,611,665,400	4.06
2008	4,553,178,897	2.81	81.80%	2008	3,724,578,452	3.13
2008 REAL EQUALIZED VALUE 4,045,637,826 88.85% 2008 REAL TAXABLE VALUE 3,218,511,736 86.41%			2008 PERSONAL EQUALIZED VALUE 507,541,071 11.15% 2008 PERSONAL TAXABLE VALUE 506,066,716 13.59%			
CONTRIBUTION OF VALUE BY PROPERTY CLASS						
2008 REAL EQUALIZED VALUE Residential 71.10% Agricultural 9.39% Commercial 14.27% Industrial 5.14% Developmental 0.09%			2008 PERSONAL EQUALIZED VALUE Industrial 57.65% Utility 21.46% Commercial 20.89% Residential 0.00%			

State Equalized Value



- Commercial
- Agricultural
- Industrial
- ▣ Residential
- Developmental
- ▣ Commercial PP
- Residential PP
- ▣ Industrial PP
- Utility PP

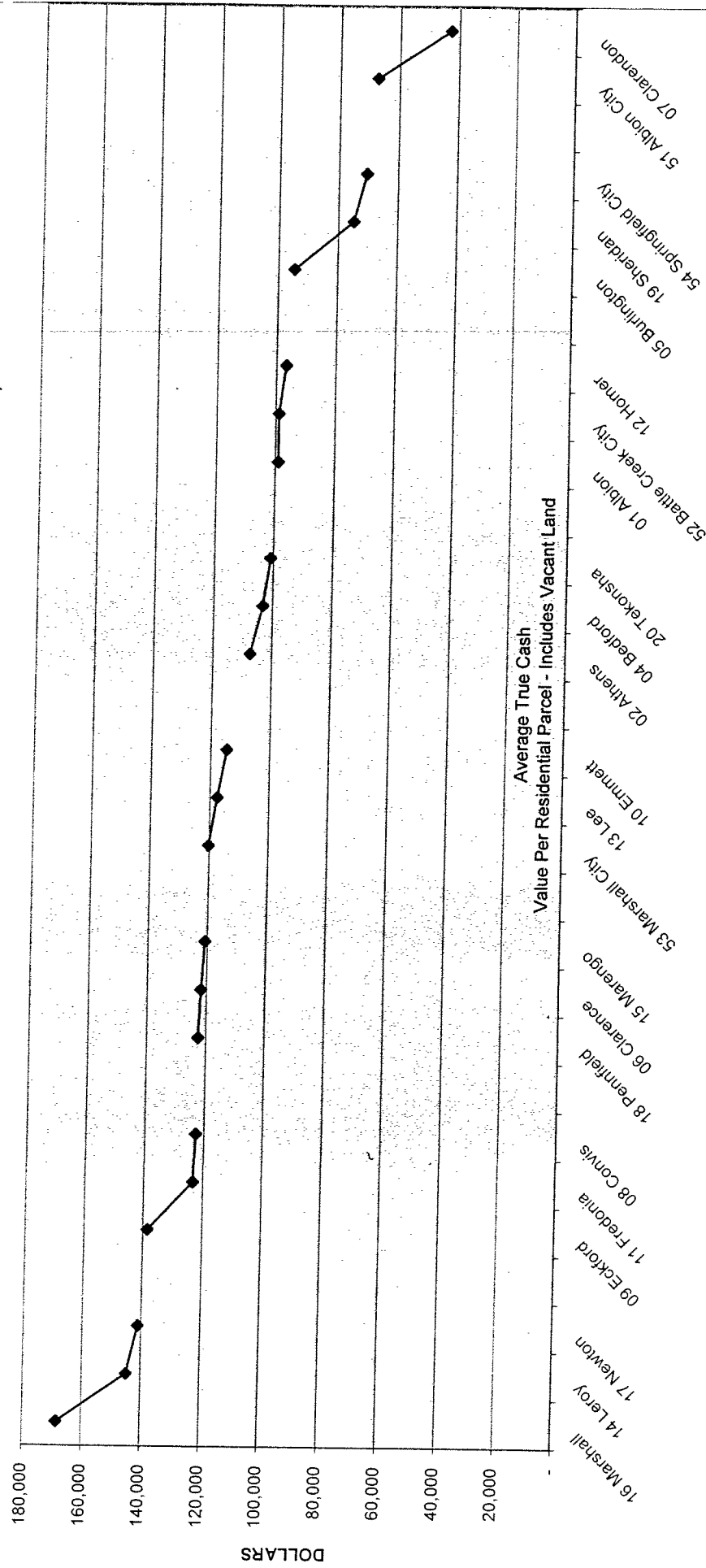
CALHOUN COUNTY

As of 12/31/2007

RESIDENTIAL - Average Value Per Parcel - includes vacant land

UNIT	Number of Parcels	Total True Cash Value	Avg Value Per Parcel
16 Marshall	1,360	229,398,330	168,675
14 Leroy	1,784	258,521,831	144,911
17 Newton	1,308	184,566,712	141,106
09 Eckford	613	84,868,197	138,447
11 Fredonia	796	98,268,796	123,453
08 Convis	732	89,879,662	122,786
18 Pennfield	3,772	462,684,036	122,663
06 Clarence	1,311	159,758,567	121,860
15 Marengo	892	107,757,318	120,804
53 Marshall City	2,775	333,857,209	120,309
13 Lee	479	56,339,319	117,619
10 Emmett	4,664	534,285,425	114,555
02 Athens	980	105,263,450	107,412
04 Bedford	4,154	428,872,164	103,243
20 Tekonsha	807	81,368,587	100,828
01 Albion	479	47,387,802	98,931
52 Battle Creek City	19,695	1,947,719,453	98,894
12 Homer	963	93,079,598	96,656
05 Burlington	876	82,802,330	94,523
19 Sheridan	808	60,448,545	74,813
54 Springfield City	1,452	102,419,662	70,537
51 Albion City	2,825	190,161,986	67,314
07 Clarendon	1,233	52,724,545	42,761
County Average Weighted	54,758	5,563,035,193	101,593
Mean Average			109,265

AVERAGE TRUE CASH VALUE PER RESIDENTIAL PARCEL (Includes Vacant Land)



Average True Cash Value Per Residential Parcel - Includes Vacant Land

GOVERNMENTAL UNIT