

2023 CALHOUN COUNTY EQUALIZATION REPORT



Prepared for the

CALHOUN COUNTY BOARD OF COMMISSIONERS

BY

**Tom R. Scott, MAAO
Deputy Equalization Director**

with staff of the

**Calhoun County Equalization Department
315 W Green St.
Marshall Michigan 49068**

**Kathy-Sue Vette, Chair
Calhoun County Board of Commissioners**

**Susan M. Connolly, Clerk
Board of Commissioners**

CALHOUN COUNTY BOARD OF COMMISSIONERS

RESOLUTION TO ADOPT THE 2023 COUNTY EQUALIZATION REPORT AS SUBMITTED

WHEREAS, the Equalization Department has examined the assessment rolls of the 19 Townships and 4 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 2023 Equalization Report; and

WHEREAS, said Equalization Report presents recommended County equalized valuations for each of the 19 Townships and 4 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 4 Cities within the County, the amount necessary to arrive at the appropriate proportion of 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 2023 Equalization Report prepared by the Calhoun County Equalization Department for a total 2023 equalized valuation of real and personal property of \$5,723,146,445 with the breakdown of equalized valuation by property classification as follows:

Agricultural Real Property	\$572,399,056
Commercial Real Property	\$702,211,390
Industrial Real Property	\$250,487,442
Residential Real Property	\$3,686,641,150
Developmental Real Property	<u>\$0</u>
Total Real Property	\$5,211,739,038
Total Personal Property	<u><u>\$511,407,407</u></u>
Total Real and Personal Property	\$5,723,146,445

BE IT FURTHER RESOLVED, that the Calhoun County Board Chairperson and the County Clerk of the Board of Commissioners are authorized to sign the report; further, that the County Administrator/Controller and the Equalization Director or Equalization Consultant are authorized to represent Calhoun County at both Preliminary and Final State Equalization sessions, when deemed necessary.

Calhoun County Clerk of Board of Commissioners

April 11, 2023
Date

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

The Recommended County Equalized Valuations for the 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 Tax Commission.

The State Tax Commission requires a Level IV State Assessor Certification for this county.

I am certified as a Level IV State Certified Assessing Officer by the State Tax Commission.

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

Agricultural	<u>572,399,056</u>	Timber-Cutover	<u>0</u>
Commercial	<u>702,211,390</u>	Developmental	<u>0</u>
Industrial	<u>250,487,442</u>	Total Real Property	<u>5,211,739,038</u>
Residential	<u>3,686,641,150</u>	Personal Property	<u>511,407,407</u>
		Total Real and Personal Property	<u>5,723,146,445</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.

Michigan Department of Treasury
Property Services Division
Local Assessment Review
P.O. Box 30790
Lansing, Michigan 48909

Signature of Equalization Director 	Date April 11, 2023
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2023 CALHOUN COUNTY EQUALIZATION REPORT

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CALHOUN COUNTY EQUALIZATION DEPARTMENT

315 W. Green St.
Marshall MI 49068

Office: (269) 781-0745
Fax: (269) 781-0647

To: Calhoun County Board of Commissioners

From: Mathew L. Hansen, Equalization Director

Date: April 11, 2023

Subject: 2023 Equalization Report

The Calhoun County Equalization Department has prepared the attached report of values within the 19 townships and 4 cities in the county.

The values as shown are extracted from the local governmental unit 2023 assessment rolls. The rolls have met all the criteria required and have been equalized to compensate for any inequities between jurisdictions based on the studies conducted by your Calhoun County Equalization Department as required by Section 211.34 of the Michigan Compiled Laws. The Department believes no county equalization factors are required, and recommends that the County accepts and equalizes each assessment roll as submitted.

The 2023 values, as stated in this report, indicate a 10.4% increase in equalized value when compared to the 2022 values. The reported 2023 county total equalized value is: **FIVE BILLION, SEVEN HUNDRED TWENTY THREE MILLION, ONE HUNDRED FORTY SIX THOUSAND, FOUR HUNDRED FORTY FIVE DOLLARS (\$5,723,146,445).**

I wish to thank the County's Assessing Officers and the Equalization Department Staff for their assistance in the preparation and submission of the data supporting this report.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mathew L. Hansen".

Mathew L. Hansen, MMAO
Equalization Director

CALHOUN COUNTY

BOARD OF COMMISSIONERS

DISTRICT #1	ROCHELLE HATCHER
DISTRICT #2	MONIQUE FRENCH
DISTRICT #3	KATHY-SUE VETTE, CHAIR
DISTRICT #4	STEVE FRISBIE, VICE CHAIR
DISTRICT #5	DEREK KING
DISTRICT #6	DIANE THOMPSON
DISTRICT #7	TOMMY MILLER

ASSESSING OFFICERS

ALBION TWP	DAN BRUNNER
ATHENS TWP	MARCIA BAIL
BEDFORD TWP	JOYCE FOONDLE
BURLINGTON TWP	DAN BRUNNER
CLARENCE TWP	DANIEL SLONE
CLARENDON TWP	ROBYN KULIKOWSKI
CONVIS TWP	DANIEL SLONE
ECKFORD TWP	DAN BRUNNER
EMMETT TWP	STEVEN HUDSON
FREDONIA TWP	KATHRYN WRIGHT
HOMER TWP	DAN BRUNNER
LEE TWP	ROGER SMITH
LEROY TWP	JOYCE FOONDLE
MARENGO TWP	DANIEL SLONE
MARSHALL TWP	DANIEL SLONE
NEWTON TWP	JOYCE FOONDLE
PENNFIELD TWP	ROGER SMITH
SHERIDAN TWP	DANIEL SLONE
TEKONSHA TWP	MARCIA BAIL
ALBION CITY	JOSH CUNNINGHAM
BATTLE CREEK CITY	AARON POWERS
MARSHALL CITY	ED VANDERVRIES
SPRINGFIELD CITY	ROGER SMITH

EQUALIZATION DEPARTMENT

DIRECTOR	MATHEW HANSEN
DEPUTY DIRECTOR	TOM SCOTT
OFFICE ADMINISTRATOR	LEISSA TURNER
EQUALIZATION CLERK	PENNY WEST

Values Summary

Year Over Year Changes - Assessed Value & Taxable Value

Considers new construction & razing, change in value levels, and classification changes.

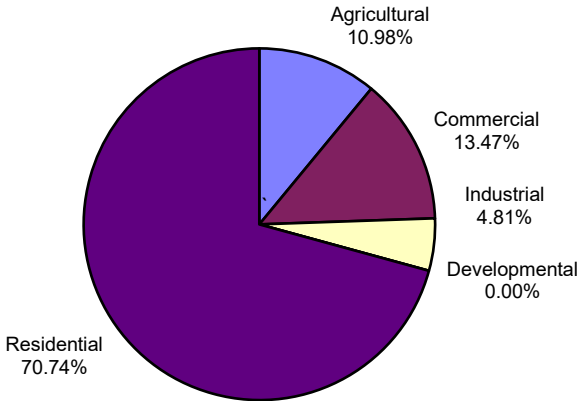
Assessed & Equalized Values	2023	2022	Change
Agricultural Real Property	572,399,056	569,158,365	0.6%
Commercial Real Property	702,211,390	625,185,474	12.3%
Industrial Real Property	250,487,442	240,017,635	4.4%
Residential Real Property	3,686,641,150	3,244,380,055	13.6%
Developmental Real Property	-	-	
Total Real Property	5,211,739,038	4,678,741,529	11.4%
Total Personal Property	511,407,407	504,408,383	1.4%
Total Real and Personal Property	5,723,146,445	5,183,149,912	10.4%

Taxable Values	2023	2022	Change
Agricultural Real Property	238,697,365	226,859,205	5.2%
Commercial Real Property	604,384,020	552,209,266	9.4%
Industrial Real Property	219,926,106	213,547,657	3.0%
Residential Real Property	2,741,173,718	2,559,930,672	7.1%
Developmental Real Property	-	-	
Total Real	3,804,181,209	3,552,546,800	7.1%
Personal Property	511,277,015	503,987,414	1.4%
County Total Taxable Value	4,315,458,224	4,056,534,214	6.4%

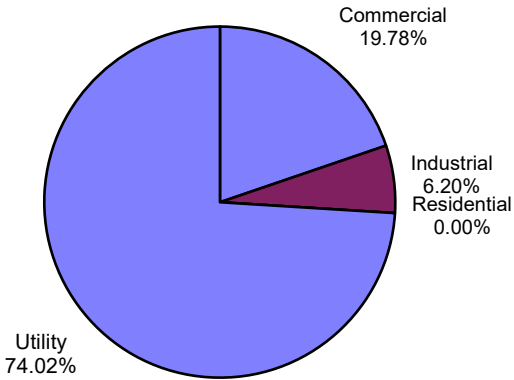
COUNTY EQUALIZED VALUE			% Taxable Value to Equalized Value	COUNTY TAXABLE VALUE		
YEAR	EQUALIZED VALUE	% CHANGE		YEAR	TAXABLE VALUE	% CHANGE
2020	4,711,045,332		79.60%	2020	3,750,049,933	
2021	4,879,183,531	3.57	78.90%	2021	3,849,650,854	2.66
2022	5,183,149,912	6.23	78.26%	2022	4,056,534,214	5.37
2023	5,723,146,445	10.42	75.40%	2023	4,315,458,224	6.38
Percent of Total Real & Personal 2023 REAL EQUALIZED VALUE 5,211,739,038 91.06% 2023 REAL TAXABLE VALUE 3,804,181,209 88.15%			Percent of Total Real & Personal 2023 PERSONAL EQUALIZED VALUE 511,407,407 8.94% 2023 PERSONAL TAXABLE VALUE 511,277,015 11.85%			

PROPERTY CLASSIFICATION'S % OF COUNTY EQUALIZED VALUE

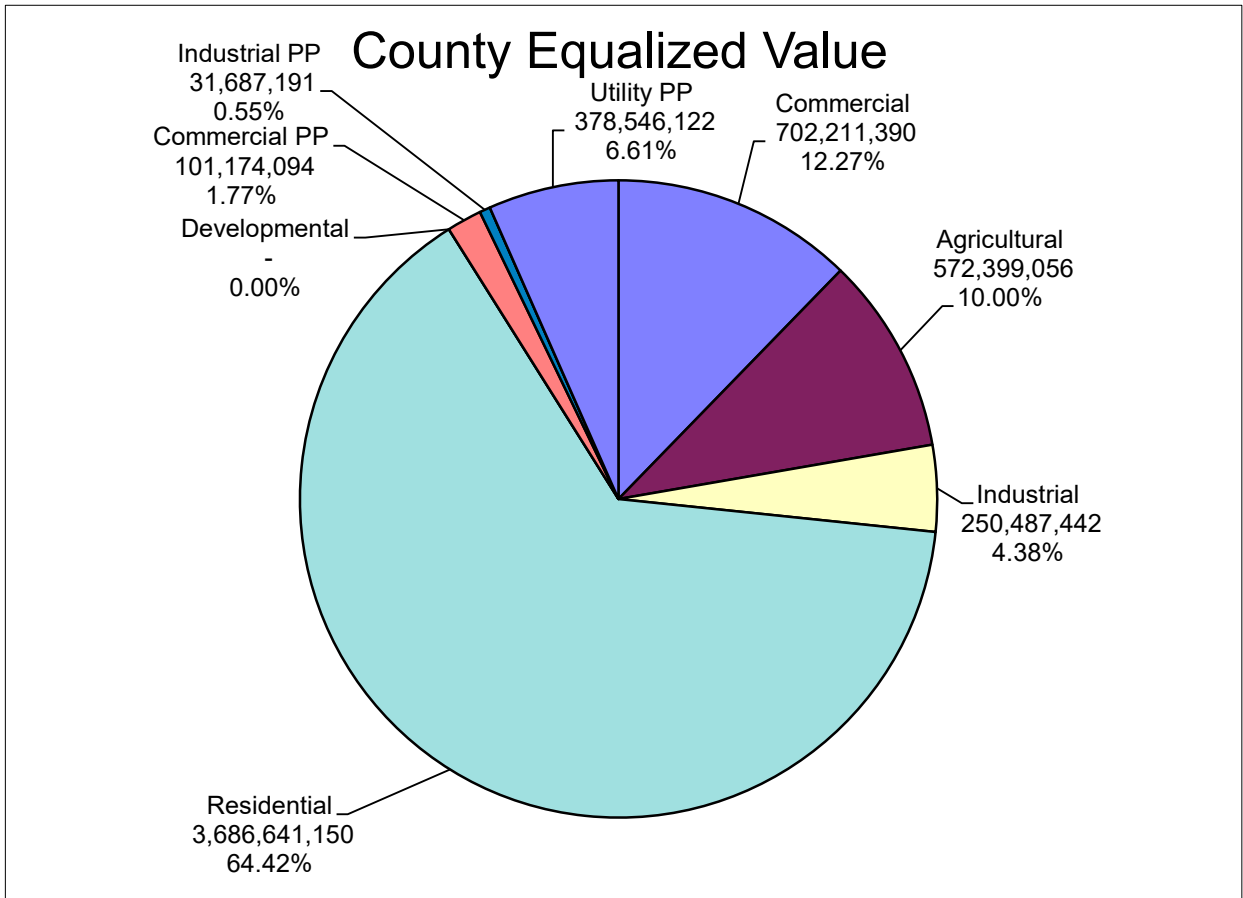
2023 REAL EQUALIZED VALUE



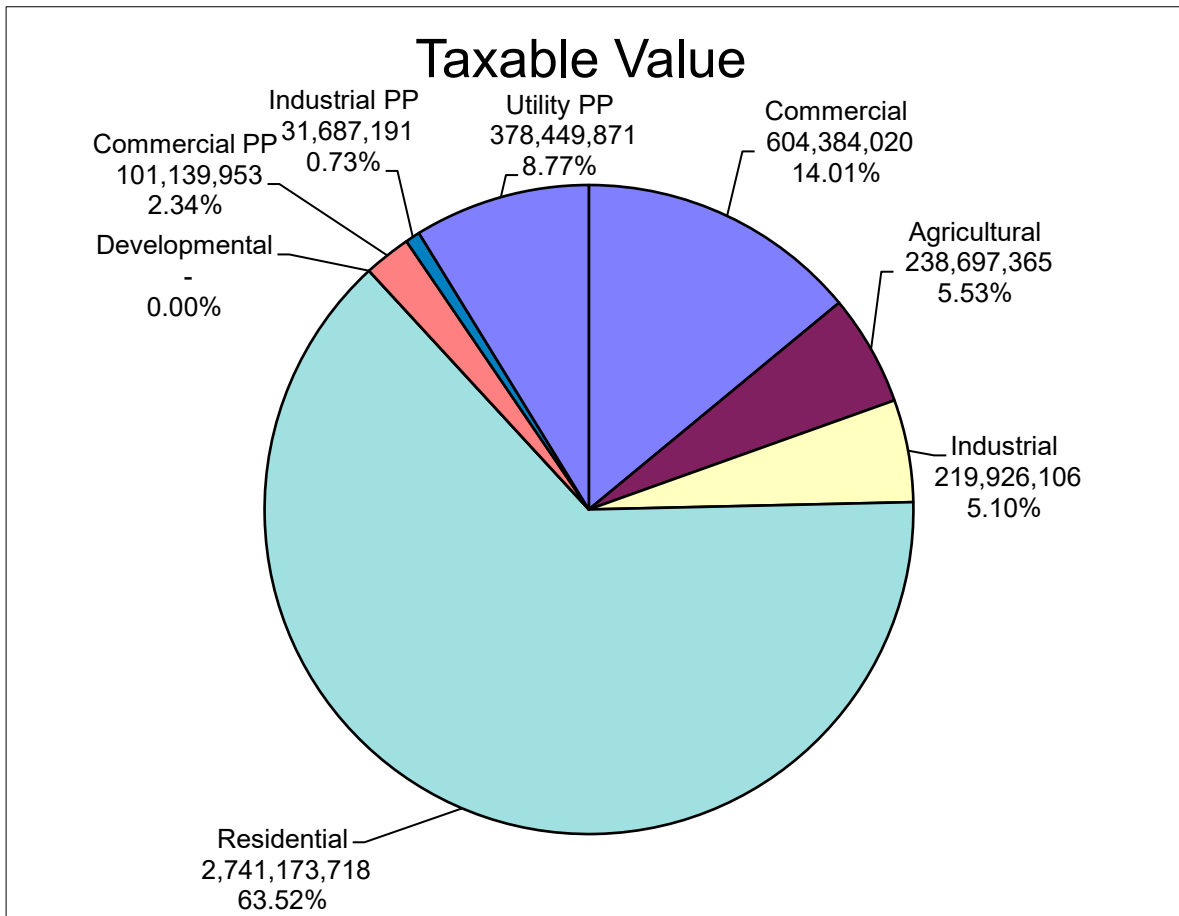
2023 PERSONAL EQUALIZED VALUE



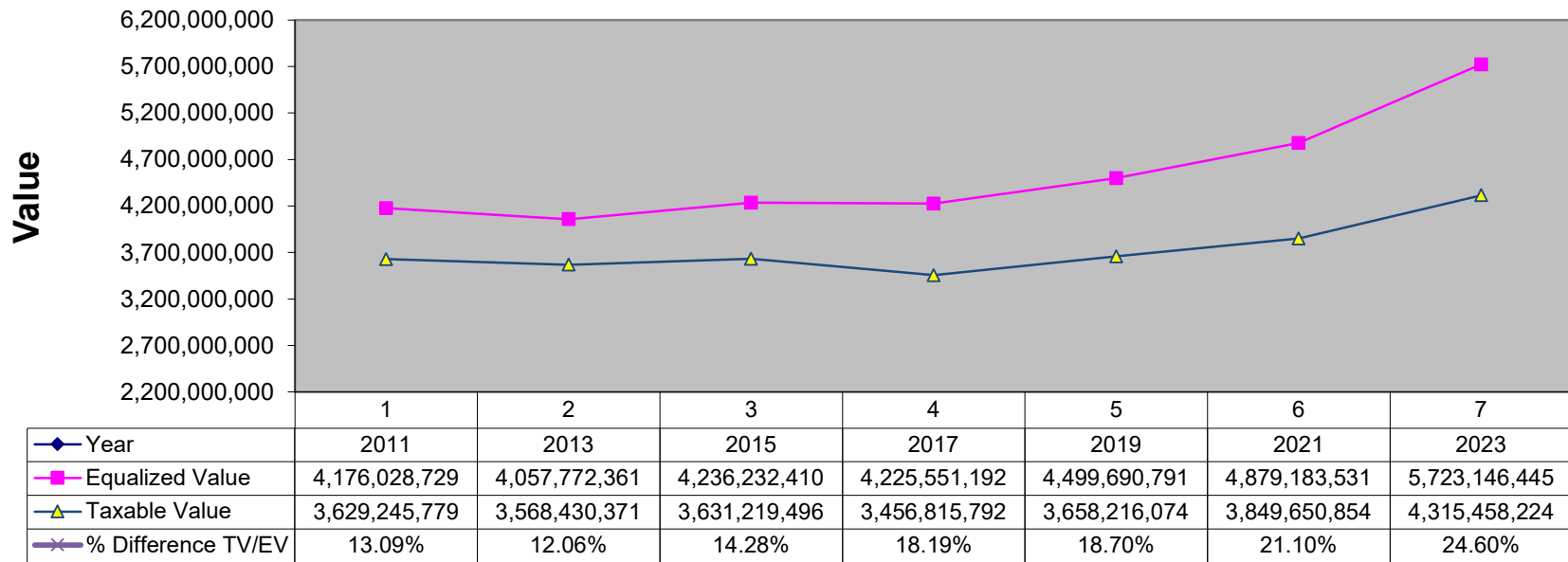
2023 County Equalized Value by Real & Personal Property Classification & Percent of County Total Equalized Value



2023 Countywide Taxable Valuations Real and Personal Property by Classification & Percent of County Total Taxable Value



EQUALIZED VALUE COMPARED WITH TAXABLE VALUE

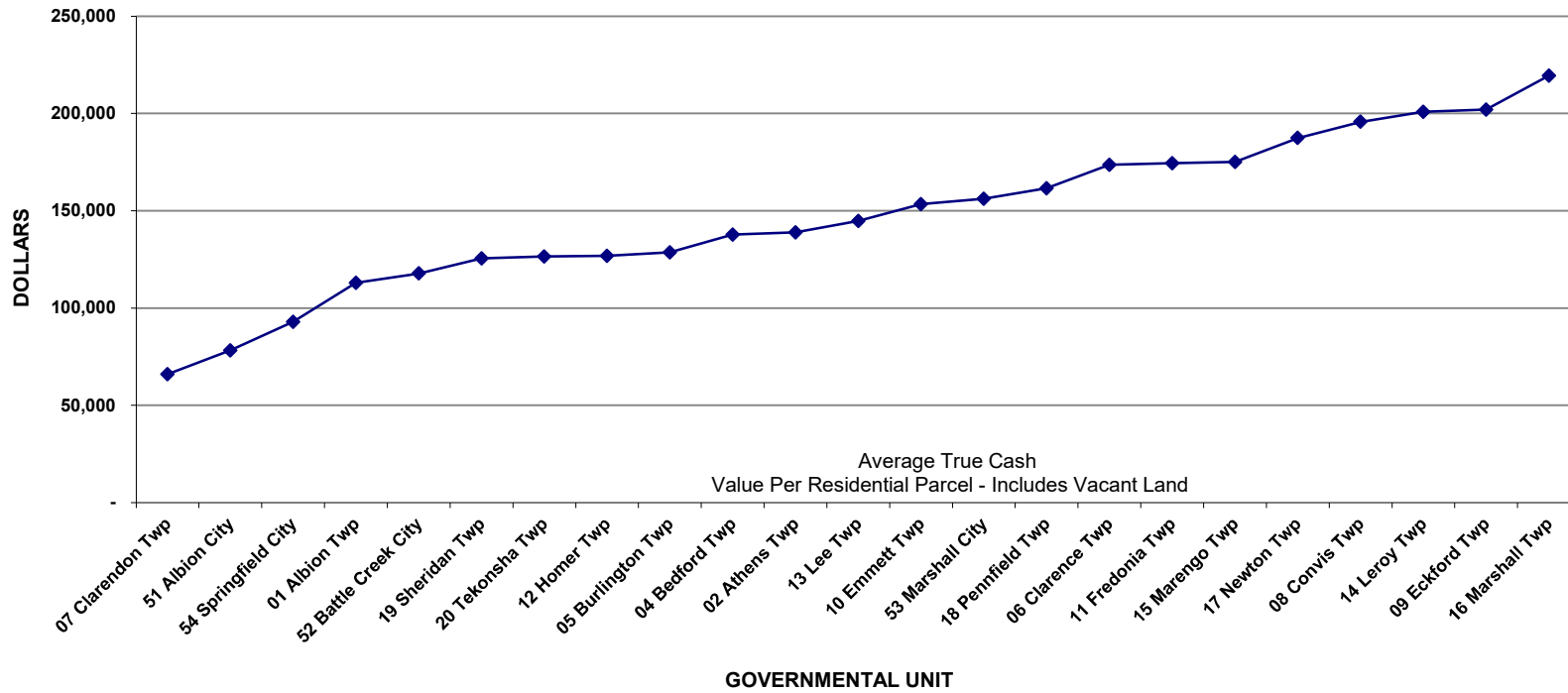


CALHOUN COUNTY

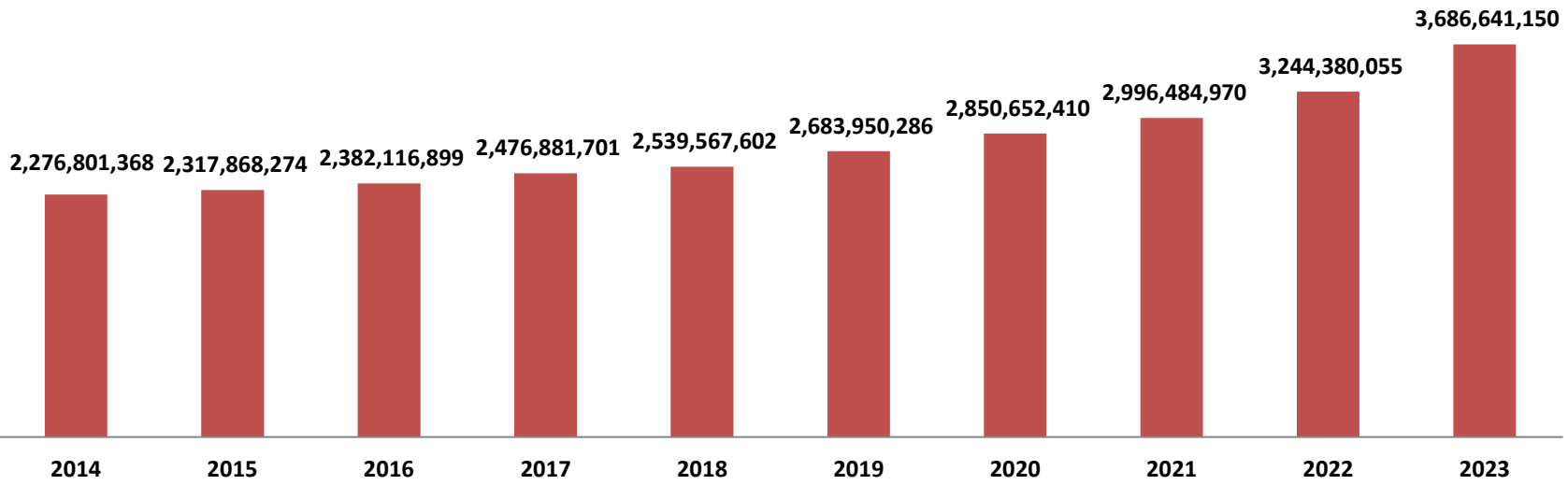
RESIDENTIAL - Average Market Value Per Parcel (includes vacant land)

Local Unit	Total Cash Value	Number of Parcels	2023 Avg Value Per Parcel	2022 Avg Value Per Parcel	Change Over Last Year
07 Clarendon Twp	85,592,392	1,296	66,044	62,110	6%
51 Albion City	203,821,611	2,608	78,152	67,262	16%
54 Springfield City	130,899,684	1,410	92,837	81,210	14%
01 Albion Twp	54,337,957	481	112,969	106,577	6%
52 Battle Creek City	2,199,840,922	18,678	117,777	103,680	14%
19 Sheridan Twp	107,776,969	859	125,468	98,738	27%
20 Tekonsha Twp	100,680,341	796	126,483	109,570	15%
12 Homer Twp	123,430,230	973	126,855	107,930	18%
05 Burlington Twp	114,791,641	893	128,546	117,576	9%
04 Bedford Twp	602,992,487	4,376	137,795	115,939	19%
02 Athens Twp	147,773,890	1,064	138,885	131,689	5%
13 Lee Twp	63,560,581	439	144,785	132,973	9%
10 Emmett Twp	710,906,294	4,635	153,378	138,036	11%
53 Marshall City	448,500,263	2,872	156,163	138,239	13%
18 Pennfield Twp	598,986,824	3,707	161,583	139,811	16%
06 Clarence Twp	231,063,739	1,331	173,602	153,787	13%
11 Fredonia Twp	130,150,626	746	174,465	155,244	12%
15 Marengo Twp	169,110,712	966	175,063	150,482	16%
17 Newton Twp	246,271,643	1,314	187,421	170,173	10%
08 Convis Twp	152,480,220	779	195,738	170,968	14%
14 Leroy Twp	370,306,245	1,843	200,926	177,365	13%
09 Eckford Twp	122,994,883	609	201,962	162,476	24%
16 Marshall Twp	312,566,823	1,424	219,499	201,025	9%
Countywide	7,428,836,977	54,099	137,319	120,817	13.7%

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



Residential Equalized Values



**2023 CALHOUN COUNTY
ASSESSED AND COUNTY EQUALIZED VALUES**

Jurisdiction	ASSESSED VALUATION			EQUALIZED VALUATION			Unit's % of County
	Real	Personal	Total	Real	Personal	Total	
Townships							
01 Albion Township	76,623,850	10,673,540	87,297,390	76,623,850	10,673,540	87,297,390	1.5%
02 Athens Township	110,906,350	28,121,100	139,027,450	110,906,350	28,121,100	139,027,450	2.4%
04 Bedford Township	321,047,000	14,890,900	335,937,900	321,047,000	14,890,900	335,937,900	5.9%
05 Burlington Township	97,175,660	8,745,040	105,920,700	97,175,660	8,745,040	105,920,700	1.9%
06 Clarence Township	144,586,600	3,174,900	147,761,500	144,586,600	3,174,900	147,761,500	2.6%
07 Clarendon Township	79,781,800	1,845,603	81,627,403	79,781,800	1,845,603	81,627,403	1.4%
08 Convis Township	104,214,200	11,456,096	115,670,296	104,214,200	11,456,096	115,670,296	2.0%
09 Eckford Township	108,187,490	1,750,410	109,937,900	108,187,490	1,750,410	109,937,900	1.9%
10 Emmett Township	483,225,910	39,302,300	522,528,210	483,225,910	39,302,300	522,528,210	9.1%
11 Fredonia Township	106,423,200	13,145,600	119,568,800	106,423,200	13,145,600	119,568,800	2.1%
12 Homer Township	114,239,190	6,183,020	120,422,210	114,239,190	6,183,020	120,422,210	2.1%
13 Lee Township	80,207,890	11,483,055	91,690,945	80,207,890	11,483,055	91,690,945	1.6%
14 Leroy Township	217,498,150	15,290,200	232,788,350	217,498,150	15,290,200	232,788,350	4.1%
15 Marengo Township	130,318,800	37,870,700	168,189,500	130,318,800	37,870,700	168,189,500	2.9%
16 Marshall Township	196,785,350	25,072,500	221,857,850	196,785,350	25,072,500	221,857,850	3.9%
17 Newton Township	148,624,700	37,921,200	186,545,900	148,624,700	37,921,200	186,545,900	3.3%
18 Pennfield Township	328,064,714	25,530,110	353,594,824	328,064,714	25,530,110	353,594,824	6.2%
19 Sheridan Township	96,722,336	46,029,000	142,751,336	96,722,336	46,029,000	142,751,336	2.5%
20 Tekonsha Township	94,755,800	5,689,700	100,445,500	94,755,800	5,689,700	100,445,500	1.8%
Total Townships	3,039,388,990	344,174,974	3,383,563,964	3,039,388,990	344,174,974	3,383,563,964	59.1%
Cities							
51 City of Albion	145,495,100	12,252,760	157,747,860	145,495,100	12,252,760	157,747,860	2.8%
52 City of Battle Creek	1,588,724,175	124,487,468	1,713,211,643	1,588,724,175	124,487,468	1,713,211,643	29.9%
53 City of Marshall	322,695,800	21,413,600	344,109,400	322,695,800	21,413,600	344,109,400	6.0%
54 City of Springfield	115,434,973	9,078,605	124,513,578	115,434,973	9,078,605	124,513,578	2.2%
Total Cities	2,172,350,048	167,232,433	2,339,582,481	2,172,350,048	167,232,433	2,339,582,481	40.9%
County Total	5,211,739,038	511,407,407	5,723,146,445	5,211,739,038	511,407,407	5,723,146,445	100.0%

YEAR OVER YEAR COMPARISON OF COUNTY EQUALIZED VALUES

<u>CLASS</u>	<u>2023</u>	<u>2022</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	572,399,056	569,158,365	3,240,691	0.6%
Commercial	702,211,390	625,185,474	77,025,916	12.3%
Industrial	250,487,442	240,017,635	10,469,807	4.4%
Residential	3,686,641,150	3,244,380,055	442,261,095	13.6%
Developmental	-	-	-	
Total Real	5,211,739,038	4,678,741,529	532,997,509	11.4%
Personal Property	511,407,407	504,408,383	6,999,024	1.4%
Total Equalized Value	5,723,146,445	5,183,149,912	539,996,533	10.4%

2 YEAR COMPARISON OF COUNTY EQUALIZED VALUATIONS

<u>CLASS</u>	<u>2023</u>	<u>2021</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	572,399,056	561,645,270	10,753,786	1.9%
Commercial	702,211,390	619,943,219	82,268,171	13.3%
Industrial	250,487,442	234,130,835	16,356,607	7.0%
Residential	3,686,641,150	2,996,484,970	690,156,180	23.0%
Developmental	-	-	-	
Total Real	5,211,739,038	4,412,204,294	799,534,744	18.1%
Personal Property	511,407,407	466,979,237	44,428,170	9.5%
Total Equalized Value	5,723,146,445	4,879,183,531	843,962,914	17.3%
			Annualized (not compounded)	8.6%

5 YEAR COMPARISON OF COUNTY EQUALIZED VALUATIONS

<u>CLASS</u>	<u>2023</u>	<u>2018</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	572,399,056	542,392,093	30,006,963	5.5%
Commercial	702,211,390	583,466,484	118,744,906	20.4%
Industrial	250,487,442	202,147,623	48,339,819	23.9%
Residential	3,686,641,150	2,539,567,602	1,147,073,548	45.2%
Developmental	-	-	-	
Total Real	5,211,739,038	3,867,573,802	1,344,165,236	34.8%
Personal Property	511,407,407	468,274,379	43,133,028	9.2%
Total Equalized Value	5,723,146,445	4,335,848,181	1,387,298,264	32.0%
			Annualized (not compounded)	6.4%

10 YEAR COMPARISON OF COUNTY EQUALIZED VALUATIONS

<u>CLASS</u>	<u>2023</u>	<u>2013</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	572,399,056	446,956,357	125,442,699	28.1%
Commercial	702,211,390	555,666,966	146,544,424	26.4%
Industrial	250,487,442	180,920,509	69,566,933	38.5%
Residential	3,686,641,150	2,302,349,182	1,384,291,968	60.1%
Developmental	-	2,356,200	(2,356,200)	-100.0%
Total Real	5,211,739,038	3,488,249,214	1,723,489,824	49.4%
Personal Property	511,407,407	569,523,147	(58,115,740)	-10.2%
Total Equalized Value	5,723,146,445	4,057,772,361	1,665,374,084	41.0%
			Annualized (not compounded)	4.1%

YEAR OVER YEAR COMPARISON OF COUNTY TAXABLE VALUES

<u>CLASS</u>	<u>2023</u>	<u>2022</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	238,697,365	226,859,205	11,838,160	5.2%
Commercial	604,384,020	552,209,266	52,174,754	9.4%
Industrial	219,926,106	213,547,657	6,378,449	3.0%
Residential	2,741,173,718	2,559,930,672	181,243,046	7.1%
Developmental	-	-	-	
Total Real	3,804,181,209	3,552,546,800	251,634,409	7.1%
Personal Property	511,277,015	503,987,414	7,289,601	1.4%
County Total Taxable Value	4,315,458,224	4,056,534,214	258,924,010	6.4%

2 YEAR COMPARISON OF COUNTY TAXABLE VALUES

<u>CLASS</u>	<u>2023</u>	<u>2021</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	238,697,365	217,480,097	21,217,268	9.8%
Commercial	604,384,020	532,093,185	72,290,835	13.6%
Industrial	219,926,106	201,499,708	18,426,398	9.1%
Residential	2,741,173,718	2,432,653,814	308,519,904	12.7%
Developmental	-	-	-	
Total Real	3,804,181,209	3,383,726,804	420,454,405	12.4%
Personal Property	511,277,015	465,924,050	45,352,965	9.7%
County Total Taxable Value	4,315,458,224	3,849,650,854	465,807,370	12.1%
			Annualized (not compounded)	6.0%

5 YEAR COMPARISON OF COUNTY TAXABLE VALUES

<u>CLASS</u>	<u>2023</u>	<u>2018</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	238,697,365	203,065,194	35,632,171	17.5%
Commercial	604,384,020	497,901,222	106,482,798	21.4%
Industrial	219,926,106	178,764,319	41,161,787	23.0%
Residential	2,741,173,718	2,209,036,700	532,137,018	24.1%
Developmental	-	-	-	
Total Real	3,804,181,209	3,088,767,435	715,413,774	23.2%
Personal Property	511,277,015	466,406,282	44,870,733	9.6%
County Total Taxable Value	4,315,458,224	3,555,173,717	760,284,507	21.4%
			Annualized (not compounded)	4.3%

10 YEAR COMPARISON OF COUNTY TAXABLE VALUES

<u>CLASS</u>	<u>2023</u>	<u>2013</u>	<u>CHANGE</u>	<u>% CHANGE</u>
Agricultural	238,697,365	184,660,521	54,036,844	29.3%
Commercial	604,384,020	502,305,046	102,078,974	20.3%
Industrial	219,926,106	168,499,443	51,426,663	30.5%
Residential	2,741,173,718	2,144,261,451	596,912,267	27.8%
Developmental	-	1,150,401	(1,150,401)	-100.0%
Total Real	3,804,181,209	3,000,876,862	803,304,347	26.8%
Personal Property	511,277,015	567,553,509	(56,276,494)	-9.9%
County Total Taxable Value	4,315,458,224	3,568,430,371	747,027,853	20.9%
			Annualized (not compounded)	2.1%

**2023 Post March Board of Review
Change in Taxable Valuations, Calhoun County**

TOWNSHIP OR CITY	REAL PROPERTY Taxable Values		
	2022 MBOR close Total Real Property	2023 MBOR close Total Real Property	% Chng
1 ALBION	39,088,149	43,086,445	10.2%
2 ATHENS	68,254,668	73,044,245	7.0%
4 BEDFORD	203,872,469	222,462,909	9.1%
5 BURLINGTON	55,585,450	59,096,800	6.3%
6 CLARENCE	85,708,321	91,614,019	6.9%
7 CLARENDON	40,407,722	43,345,138	7.3%
8 CONVIS	59,547,607	63,596,172	6.8%
9 ECKFORD	58,898,220	62,605,860	6.3%
10 EMMETT	371,606,504	393,455,454	5.9%
11 FREDONIA	65,740,225	69,598,653	5.9%
12 HOMER	62,767,890	67,126,320	6.9%
13 LEE	38,965,215	41,157,425	5.6%
14 LEROY	143,309,338	152,527,305	6.4%
15 MARENGO	75,601,061	82,204,282	8.7%
16 MARSHALL	138,895,140	147,795,096	6.4%
17 NEWTON	102,089,747	108,641,637	6.4%
18 PENNFIELD	230,860,108	246,277,990	6.7%
19 SHERIDAN	54,781,701	58,127,122	6.1%
20 TEKONSHA	53,061,115	57,197,062	7.8%
51 ALBION	88,076,954	94,236,542	7.0%
52 BATTLE CREEK	1,200,469,312	1,288,036,476	7.3%
53 MARSHALL	231,060,554	248,954,352	7.7%
54 SPRINGFIELD	83,899,330	89,993,905	7.3%
Total for County	3,552,546,800	3,804,181,209	7.1%

TOWNSHIP OR CITY	PERSONAL PROPERTY Taxable Values		
	2022 MBOR close Total Personal Property	2023 MBOR close Total Personal Property	% Chng
1 ALBION	6,720,250	10,673,540	58.8%
2 ATHENS	27,015,200	28,121,100	4.1%
4 BEDFORD	13,867,500	14,890,900	7.4%
5 BURLINGTON	8,561,670	8,745,040	2.1%
6 CLARENCE	3,143,900	3,174,900	1.0%
7 CLARENDON	1,484,456	1,845,603	24.3%
8 CONVIS	9,140,400	11,456,096	25.3%
9 ECKFORD	2,045,440	1,750,410	-14.4%
10 EMMETT	37,253,290	39,295,962	5.5%
11 FREDONIA	13,317,500	13,145,600	-1.3%
12 HOMER	5,960,830	6,183,020	3.7%
13 LEE	10,376,094	11,483,055	10.7%
14 LEROY	15,075,338	15,224,759	1.0%
15 MARENGO	37,011,800	37,870,700	2.3%
16 MARSHALL	21,045,700	25,072,500	19.1%
17 NEWTON	37,964,299	37,896,728	-0.2%
18 PENNFIELD	22,663,110	25,530,110	12.7%
19 SHERIDAN	41,223,297	46,029,000	11.7%
20 TEKONSHA	4,905,050	5,689,700	16.0%
51 ALBION	13,047,800	12,252,760	-6.1%
52 BATTLE CREEK	132,542,460	124,453,327	-6.1%
53 MARSHALL	28,952,000	21,413,600	-26.0%
54 SPRINGFIELD	10,670,030	9,078,605	-14.9%
Total for County	503,987,414	511,277,015	1.4%

TOWNSHIP OR CITY	REAL & PERSONAL PROPERTY Taxable Values		
	2022 MBOR close Total R&P Property	2023 MBOR close Total R&P Property	% Chng
1 ALBION	45,808,399	53,759,985	17.4%
2 ATHENS	95,269,868	101,165,345	6.2%
4 BEDFORD	217,739,969	237,353,809	9.0%
5 BURLINGTON	64,147,120	67,841,840	5.8%
6 CLARENCE	88,852,221	94,788,919	6.7%
7 CLARENDON	41,892,178	45,190,741	7.9%
8 CONVIS	68,688,007	75,052,268	9.3%
9 ECKFORD	60,943,660	64,356,270	5.6%
10 EMMETT	408,859,794	432,751,416	5.8%
11 FREDONIA	79,057,725	82,744,253	4.7%
12 HOMER	68,728,720	73,309,340	6.7%
13 LEE	49,341,309	52,640,480	6.7%
14 LEROY	158,384,676	167,752,064	5.9%
15 MARENGO	112,612,861	120,074,982	6.6%
16 MARSHALL	159,940,840	172,867,596	8.1%
17 NEWTON	140,054,046	146,538,365	4.6%
18 PENNFIELD	253,523,218	271,808,100	7.2%
19 SHERIDAN	96,004,998	104,156,122	8.5%
20 TEKONSHA	57,966,165	62,886,762	8.5%
51 ALBION	101,124,754	106,489,302	5.3%
52 BATTLE CREEK	1,333,011,772	1,412,489,803	6.0%
53 MARSHALL	260,012,554	270,367,952	4.0%
54 SPRINGFIELD	94,569,360	99,072,510	4.8%
Total for County	4,056,534,214	4,315,458,224	6.4%

% of Last Yr's TV Reported 100%
% of Units Reported 100%

2023 Personal Property % of All Reported Property 11.8%

County Equalization Director
Mathew L. Hansen

Personal and Real Property - Totals

Calhoun County

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

TOWNSHIP OR CITY	NUMBER OF ACRES	TOTAL REAL PROPERTY VALUATIONS		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY	
	ASSESSED	(COL. 2) ASSESSED VALUATIONS	(COL. 3) EQUALIZED VALUATIONS	(COL. 4) ASSESSED VALUATIONS	(COL. 5) EQUALIZED VALUATIONS	(COL. 6) ASSESSED VALUATIONS	(COL. 7) EQUALIZED VALUATIONS
	(COL. 1) ACRES HUNDRETHS						
TOWNSHIPS:							
1 ALBION	20,559.98	76,623,850	76,623,850	10,673,540	10,673,540	87,297,390	87,297,390
2 ATHENS	22,460.58	110,906,350	110,906,350	28,121,100	28,121,100	139,027,450	139,027,450
4 BEDFORD	18,139.12	321,047,000	321,047,000	14,890,900	14,890,900	335,937,900	335,937,900
5 BURLINGTON	22,349.22	97,175,660	97,175,660	8,745,040	8,745,040	105,920,700	105,920,700
6 CLARENCE	20,473.67	144,586,600	144,586,600	3,174,900	3,174,900	147,761,500	147,761,500
7 CLARENDON	22,259.99	79,781,800	79,781,800	1,845,603	1,845,603	81,627,403	81,627,403
8 CONVIS	22,621.45	104,214,200	104,214,200	11,456,096	11,456,096	115,670,296	115,670,296
9 ECKFORD	22,157.33	108,187,490	108,187,490	1,750,410	1,750,410	109,937,900	109,937,900
10 EMMETT	19,133.29	483,225,910	483,225,910	39,302,300	39,302,300	522,528,210	522,528,210
11 FREDONIA	21,239.79	106,423,200	106,423,200	13,145,600	13,145,600	119,568,800	119,568,800
12 HOMER	22,422.23	114,239,190	114,239,190	6,183,020	6,183,020	120,422,210	120,422,210
13 LEE	22,640.56	80,207,890	80,207,890	11,483,055	11,483,055	91,690,945	91,690,945
14 LEROY	22,477.63	217,498,150	217,498,150	15,290,200	15,290,200	232,788,350	232,788,350
15 MARENGO	22,381.41	130,318,800	130,318,800	37,870,700	37,870,700	168,189,500	168,189,500
16 MARSHALL	19,117.95	196,785,350	196,785,350	25,072,500	25,072,500	221,857,850	221,857,850
17 NEWTON	22,638.36	148,624,700	148,624,700	37,921,200	37,921,200	186,545,900	186,545,900
18 PENNFIELD	21,408.33	328,064,714	328,064,714	25,530,110	25,530,110	353,594,824	353,594,824
19 SHERIDAN	19,323.60	96,722,336	96,722,336	46,029,000	46,029,000	142,751,336	142,751,336
20 TEKONSHA	21,849.10	94,755,800	94,755,800	5,689,700	5,689,700	100,445,500	100,445,500
CITIES:							
51 ALBION	2,469.81	145,495,100	145,495,100	12,252,760	12,252,760	157,747,860	157,747,860
52 BATTLE CREEK	24,583.24	1,588,724,175	1,588,724,175	124,487,468	124,487,468	1,713,211,643	1,713,211,643
53 MARSHALL	3,739.05	322,695,800	322,695,800	21,413,600	21,413,600	344,109,400	344,109,400
54 SPRINGFIELD	1,954.10	115,434,973	115,434,973	9,078,605	9,078,605	124,513,578	124,513,578
Totals for County	438,399.79	5,211,739,038	5,211,739,038	511,407,407	511,407,407	5,723,146,445	5,723,146,445

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY

WE HEREBY CERTIFY That the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of the real property classifications in township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuance to the provisions Sections 209.1 - 209.8, MCL. I 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. 225 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: April 11, 2023



Equalization Director

Clerk of Board of Commissioners

Chairperson of Board of Commissioners

Equalized Valuations - REAL

L-4024

Calhoun County

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(COL. 1) AGRICULTURAL	(COL. 2) COMMERCIAL	(COL. 3) INDUSTRIAL	(COL. 4) RESIDENTIAL	(COL. 5) TIMBER-CUTOVER	(COL. 6) DEVELOPMENTAL	(COL. 7) TOTAL REAL PROPERTY
TOWNSHIPS:							
1 ALBION	42,598,650	1,582,850	5,363,450	27,078,900	0	0	76,623,850
2 ATHENS	30,738,250	5,450,500	947,800	73,769,800	0	0	110,906,350
4 BEDFORD	6,724,000	14,333,800	330,100	299,659,100	0	0	321,047,000
5 BURLINGTON	34,373,670	4,552,600	1,388,450	56,860,940	0	0	97,175,660
6 CLARENCE	27,598,700	1,953,700	388,600	114,645,600	0	0	144,586,600
7 CLARENDON	34,220,000	2,390,300	460,500	42,711,000	0	0	79,781,800
8 CONVIS	15,903,500	8,306,600	4,121,800	75,882,300	0	0	104,214,200
9 ECKFORD	40,936,090	283,690	5,719,470	61,248,240	0	0	108,187,490
10 EMMETT	16,065,450	103,478,890	8,292,940	355,388,630	0	0	483,225,910
11 FREDONIA	38,281,600	3,661,500	209,200	64,270,900	0	0	106,423,200
12 HOMER	43,679,070	5,272,090	4,201,120	61,086,910	0	0	114,239,190
13 LEE	47,747,570	0	901,450	31,558,870	0	0	80,207,890
14 LEROY	25,296,800	7,230,600	473,650	184,497,100	0	0	217,498,150
15 MARENGO	38,568,400	7,916,000	125,400	83,709,000	0	0	130,318,800
16 MARSHALL	30,494,900	9,458,400	1,518,800	155,313,250	0	0	196,785,350
17 NEWTON	25,521,300	1,547,000	96,300	121,460,100	0	0	148,624,700
18 PENNFIELD	8,598,230	23,069,060	2,091,070	294,306,354	0	0	328,064,714
19 SHERIDAN	24,351,786	6,865,700	11,880,100	53,624,750	0	0	96,722,336
20 TEKONSHA	34,079,150	8,087,300	2,282,700	50,306,650	0	0	94,755,800
CITIES:							
51 ALBION	0	27,577,400	16,477,100	101,440,600	0	0	145,495,100
52 BATTLE CREEK	6,621,940	342,385,149	149,221,306	1,090,495,780	0	0	1,588,724,175
53 MARSHALL	0	71,842,700	28,095,900	222,757,200	0	0	322,695,800
54 SPRINGFIELD	0	44,965,561	5,900,236	64,569,176	0	0	115,434,973
Totals for County	572,399,056	702,211,390	250,487,442	3,686,641,150	0	0	5,211,739,038

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY

WE HEREBY CERTIFY That the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of the real property classifications in township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuance to the provisions Sections 209.1 - 209.8, MCL. I 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. 225 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: April 11, 2023



Equalization Director

Clerk of Board of Commissioners

Chairperson of Board of Commissioners

Assessed Valuations - REAL

L-4024

Calhoun County

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(COL. 1) AGRICULTURAL	(COL. 2) COMMERCIAL	(COL. 3) INDUSTRIAL	(COL. 4) RESIDENTIAL	(COL. 5) TIMBER-CUTOVER	(COL. 6) DEVELOPMENTAL	(COL. 7) TOTAL REAL PROPERTY
TOWNSHIPS:							
1 ALBION	42,598,650	1,582,850	5,363,450	27,078,900	0	0	76,623,850
2 ATHENS	30,738,250	5,450,500	947,800	73,769,800	0	0	110,906,350
4 BEDFORD	6,724,000	14,333,800	330,100	299,659,100	0	0	321,047,000
5 BURLINGTON	34,373,670	4,552,600	1,388,450	56,860,940	0	0	97,175,660
6 CLARENCE	27,598,700	1,953,700	388,600	114,645,600	0	0	144,586,600
7 CLARENDON	34,220,000	2,390,300	460,500	42,711,000	0	0	79,781,800
8 CONVIS	15,903,500	8,306,600	4,121,800	75,882,300	0	0	104,214,200
9 ECKFORD	40,936,090	283,690	5,719,470	61,248,240	0	0	108,187,490
10 EMMETT	16,065,450	103,478,890	8,292,940	355,388,630	0	0	483,225,910
11 FREDONIA	38,281,600	3,661,500	209,200	64,270,900	0	0	106,423,200
12 HOMER	43,679,070	5,272,090	4,201,120	61,086,910	0	0	114,239,190
13 LEE	47,747,570	0	901,450	31,558,870	0	0	80,207,890
14 LEROY	25,296,800	7,230,600	473,650	184,497,100	0	0	217,498,150
15 MARENGO	38,568,400	7,916,000	125,400	83,709,000	0	0	130,318,800
16 MARSHALL	30,494,900	9,458,400	1,518,800	155,313,250	0	0	196,785,350
17 NEWTON	25,521,300	1,547,000	96,300	121,460,100	0	0	148,624,700
18 PENNFIELD	8,598,230	23,069,060	2,091,070	294,306,354	0	0	328,064,714
19 SHERIDAN	24,351,786	6,865,700	11,880,100	53,624,750	0	0	96,722,336
20 TEKONSHA	34,079,150	8,087,300	2,282,700	50,306,650	0	0	94,755,800
CITIES:							
51 ALBION	0	27,577,400	16,477,100	101,440,600	0	0	145,495,100
52 BATTLE CREEK	6,621,940	342,385,149	149,221,306	1,090,495,780	0	0	1,588,724,175
53 MARSHALL	0	71,842,700	28,095,900	222,757,200	0	0	322,695,800
54 SPRINGFIELD	0	44,965,561	5,900,236	64,569,176	0	0	115,434,973
Totals for County	572,399,056	702,211,390	250,487,442	3,686,641,150	0	0	5,211,739,038

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF CALHOUN COUNTY

WE HEREBY CERTIFY That the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of the real property classifications in township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuance to the provisions Sections 209.1 - 209.8, MCL. I 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. 225 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: April 11, 2023



Equalization Director

Clerk of Board of Commissioners

Chairperson of Board of Commissioners

Taxable Valuations, Calhoun County

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

REAL PROPERTY Taxable Values as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)							
TOWNSHIP OR CITY	(COL. 1) Agricultural	(COL. 2) Commercial	(COL. 3) Industrial	(COL. 4) Residential	(COL. 5) Timber-Cutover	(COL. 6) Developmental	(COL. 7) Total Real Property
1 ALBION	16,735,040	1,051,353	4,277,676	21,022,376	-	-	43,086,445
2 ATHENS	12,874,256	5,140,919	851,283	54,177,787	-	-	73,044,245
4 BEDFORD	3,921,512	12,471,941	220,611	205,848,845	-	-	222,462,909
5 BURLINGTON	14,895,430	3,490,230	1,252,060	39,459,080	-	-	59,096,800
6 CLARENCE	11,622,765	1,717,744	131,659	78,141,851	-	-	91,614,019
7 CLARENDON	13,175,557	1,683,897	460,500	28,025,184	-	-	43,345,138
8 CONVIS	7,466,287	6,354,224	1,975,581	47,800,080	-	-	63,596,172
9 ECKFORD	18,108,860	241,830	4,621,160	39,634,010	-	-	62,605,860
10 EMMETT	6,567,839	95,145,650	7,653,593	284,088,372	-	-	393,455,454
11 FREDONIA	18,022,371	2,521,355	144,803	48,910,124	-	-	69,598,653
12 HOMER	18,316,030	4,278,380	3,603,790	40,928,120	-	-	67,126,320
13 LEE	19,531,605	0	511,507	21,114,313	-	-	41,157,425
14 LEROY	8,635,164	6,503,772	414,904	136,973,465	-	-	152,527,305
15 MARENGO	15,313,824	5,723,977	89,285	61,077,196	-	-	82,204,282
16 MARSHALL	10,991,762	8,532,222	1,496,043	126,775,069	-	-	147,795,096
17 NEWTON	11,477,906	1,547,000	61,744	95,554,987	-	-	108,641,637
18 PENNFIELD	4,439,750	21,629,180	1,062,510	219,146,550	-	-	246,277,990
19 SHERIDAN	9,942,119	5,649,583	8,609,064	33,926,356	-	-	58,127,122
20 TEKONSHA	13,891,122	6,915,048	2,158,886	34,232,006	-	-	57,197,062
51 ALBION	-	20,510,184	13,059,687	60,666,671	-	-	94,236,542
52 BATTLE CREEK	2,768,166	294,962,669	137,362,469	852,943,172	-	-	1,288,036,476
53 MARSHALL	-	57,575,727	24,266,666	167,111,959	-	-	248,954,352
54 SPRINGFIELD	-	40,737,135	5,640,625	43,616,145	-	-	89,993,905
Totals for County	238,697,365	604,384,020	219,926,106	2,741,173,718	0	0	3,804,181,209

<p>INSTRUCTIONS: This form is used to report total Taxable Valuations, by classification, for each township and city within the county. The Taxable Valuations reported here are the final Taxable Valuations as of the fourth Monday in May, NOT the Tentative Taxable Valuations. Final Taxable Valuations may be different from Tentative Taxable Valuations when a township or city receives a county and/or state equalization factor more or less than was used to calculate Tentative Taxable Valuations.</p> <p>NOTE: Where there is a partial Homeowner's Principal Residence Exemption or partial qualified agricultural property exemption, split the taxable value between Homeowner's Principal Residence (column 15) and Non-Homestead (column 18).</p>	<p>Report the Taxable Valuations for the six classifications of real property in columns 1 through 6 on page 1. Then report the Total Taxable Valuations for real property in column 7 on page 1.</p> <p>Report the Taxable Valuations for the five classifications of Personal Property in columns 8 through 12 on page 2. Then enter the total Taxable Valuations for personal property in column 13 on page 2. Add the total Taxable Valuations for real property (column 7, page 1) and personal property (column 13, page 2) and enter in column 14 on page 3.</p> <p>Report the Total Taxable Valuations of entire township or city for Homeowner's Principal Residence, Qualified Agricultural property and Qualified Forest Property in column 15, and Non-Homestead and Non-Qualified Agricultural Personal Property, and Non-Qualified Forest property except Commercial and Industrial Personal Property, in column 18. Report the Total Taxable Value of Commercial Personal Property in column 16. Report the Total Taxable Value of Industrial Personal property in column 17.</p>
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Taxable Valuations, Calhoun County

Issued under the General Property Tax Act, Section 211.27d. Filing is mandatory.

Statement of taxable valuation in the year 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

PERSONAL PROPERTY Taxable Values as of the Fourth Monday in May. (Do not Report Assessed Valuations or Equalized Valuations on This Form.)

TOWNSHIP OR CITY	(COL. 8) Agricultural	(COL. 9) Commercial	(COL. 10) Industrial	(COL. 11) Residential	(COL. 12) Utility	(COL. 13) Total Personal Property
1 ALBION	-	233,710	7,294,900	-	3,144,930	10,673,540
2 ATHENS	-	278,300	1,087,250	-	26,755,550	28,121,100
4 BEDFORD	-	3,220,500	0	-	11,670,400	14,890,900
5 BURLINGTON	-	1,055,100	29,770	-	7,660,170	8,745,040
6 CLARENCE	-	314,400	0	-	2,860,500	3,174,900
7 CLARENDON	-	117,892	225,581	-	1,502,130	1,845,603
8 CONVIS	-	2,026,696	866,300	-	8,563,100	11,456,096
9 ECKFORD	-	120,970	0	-	1,629,440	1,750,410
10 EMMETT	-	18,434,460	91,450	-	20,770,052	39,295,962
11 FREDONIA	-	307,300	0	-	12,838,300	13,145,600
12 HOMER	-	291,060	865,100	-	5,026,860	6,183,020
13 LEE	-	177,049	0	-	11,306,006	11,483,055
14 LEROY	-	385,300	64,500	-	14,774,959	15,224,759
15 MARENGO	-	1,768,000	50,500	-	36,052,200	37,870,700
16 MARSHALL	-	2,804,700	284,400	-	21,983,400	25,072,500
17 NEWTON	-	123,900	0	-	37,772,828	37,896,728
18 PENNFIELD	-	2,770,300	261,940	-	22,497,870	25,530,110
19 SHERIDAN	-	2,604,600	448,800	-	42,975,600	46,029,000
20 TEKONSHA	-	953,950	796,800	-	3,938,950	5,689,700
51 ALBION	-	2,198,300	561,700	-	9,492,760	12,252,760
52 BATTLE CREEK	-	47,021,417	16,028,289	-	61,403,621	124,453,327
53 MARSHALL	-	8,983,000	2,306,600	-	10,124,000	21,413,600
54 SPRINGFIELD	-	4,949,049	423,311	-	3,706,245	9,078,605
Totals for County	0	101,139,953	31,687,191	0	378,449,871	511,277,015

Taxable Valuations, Calhoun County

Statement of taxable valuation in the year 2023. File this form with the State Tax Commission on or before the fourth Monday in June.

TOWNSHIP OR CITY	(COL. 14) Total Real and Personal Property Taxable Valuations	(COL. 15) PRE, QA, QFP Taxable Valuations	(COL. 16) Commercial Personal Property Taxable Valuations	(COL. 17) Industrial Personal Property Taxable Valuations	(COL. 18) NonHomestead* Taxable Valuations
1 ALBION	53,759,985	34,988,112	233,710	7,294,900	11,243,263
2 ATHENS	101,165,345	58,145,523	278,300	1,087,250	41,654,272
4 BEDFORD	237,353,809	186,305,323	3,220,500	0	47,827,986
5 BURLINGTON	67,841,840	49,699,057	1,055,100	29,770	17,057,913
6 CLARENCE	94,788,919	66,054,716	314,400	0	28,419,803
7 CLARENDON	45,190,741	34,973,375	117,892	225,581	9,873,893
8 CONVIS	75,052,268	47,769,803	2,026,696	866,300	24,389,469
9 ECKFORD	64,356,270	52,659,645	120,970	0	11,575,655
10 EMMETT	432,751,416	261,335,362	18,434,460	91,450	152,890,144
11 FREDONIA	82,744,253	57,741,382	307,300	0	24,695,571
12 HOMER	73,309,340	52,753,375	291,060	865,100	19,399,805
13 LEE	52,640,480	36,956,993	177,049	0	15,506,438
14 LEROY	167,752,064	135,643,213	385,300	64,500	31,659,051
15 MARENGO	120,074,982	68,152,744	1,768,000	50,500	50,103,738
16 MARSHALL	172,867,596	125,757,968	2,804,700	284,400	44,020,528
17 NEWTON	146,538,365	99,382,613	123,900	0	47,031,852
18 PENNFIELD	271,808,100	192,017,615	2,770,300	261,940	76,758,245
19 SHERIDAN	104,156,122	35,595,089	2,604,600	448,800	65,507,633
20 TEKONSHA	62,886,762	39,833,558	953,950	796,800	21,302,454
51 ALBION	106,489,302	41,574,608	2,198,300	561,700	62,154,694
52 BATTLE CREEK	1,412,489,803	717,193,043	47,021,417	16,028,289	632,247,054
53 MARSHALL	270,367,952	138,701,834	8,983,000	2,306,600	120,376,518
54 SPRINGFIELD	99,072,510	35,378,267	4,949,049	423,311	58,321,883
Totals for County	4,315,458,224	2,568,613,218	101,139,953	31,687,191	1,614,017,862

County Equalization Director Mathew L. Hansen	Signature 	Date April 11, 2023
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*Non-Homestead is that amount net of the all of the following: PRE, Qualified Agricultural, Qualified Forest Property, Commercial Personal Property, and Industrial Property.

**2023 CHANGE IN ASSESSED VALUE
TOTAL REAL & PERSONAL**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	87,297,390	79,993,750	9.1%	87,297,390
02 Athens Township	139,027,450	131,827,759	5.5%	139,027,450
04 Bedford Township	335,937,900	284,631,350	18.0%	335,937,900
05 Burlington Township	105,920,700	101,984,540	3.9%	105,920,700
06 Clarence Township	147,761,500	134,004,717	10.3%	147,761,500
07 Clarendon Township	81,627,403	75,194,556	8.6%	81,627,403
08 Convis Township	115,670,296	101,709,900	13.7%	115,670,296
09 Eckford Township	109,937,900	101,402,740	8.4%	109,937,900
10 Emmett Township	522,528,210	483,554,805	8.1%	522,528,210
11 Fredonia Township	119,568,800	111,807,700	6.9%	119,568,800
12 Homer Township	120,422,210	109,178,070	10.3%	120,422,210
13 Lee Township	91,690,945	84,411,994	8.6%	91,690,945
14 Leroy Township	232,788,350	210,485,100	10.6%	232,788,350
15 Marengo Township	168,189,500	156,648,820	7.4%	168,189,500
16 Marshall Township	221,857,850	202,487,600	9.6%	221,857,850
17 Newton Township	186,545,900	175,318,050	6.4%	186,545,900
18 Pennfield Township	353,594,824	313,766,220	12.7%	353,594,824
19 Sheridan Township	142,751,336	122,868,344	16.2%	142,751,336
20 Tekonsha Township	100,445,500	91,519,800	9.8%	100,445,500
Total Townships	3,383,563,964	3,072,795,815	10.1%	3,383,563,964
Cities				
51 City of Albion	157,747,860	142,808,600	10.5%	157,747,860
52 City of Battle Creek	1,713,211,643	1,538,237,252	11.4%	1,713,211,643
53 City of Marshall	344,109,400	315,005,500	9.2%	344,109,400
54 City of Springfield	124,513,578	114,302,745	8.9%	124,513,578
Total Cities	2,339,582,481	2,110,354,097	10.9%	2,339,582,481
County Total	5,723,146,445	5,183,149,912	10.4%	5,723,146,445

**2023 CHANGE IN ASSESSED VALUE
TOTAL REAL PROPERTY**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	76,623,850	73,273,500	4.6%	76,623,850
02 Athens Township	110,906,350	104,812,559	5.8%	110,906,350
04 Bedford Township	321,047,000	270,763,850	18.6%	321,047,000
05 Burlington Township	97,175,660	93,422,870	4.0%	97,175,660
06 Clarence Township	144,586,600	130,860,817	10.5%	144,586,600
07 Clarendon Township	79,781,800	73,710,100	8.2%	79,781,800
08 Convis Township	104,214,200	92,569,500	12.6%	104,214,200
09 Eckford Township	108,187,490	99,357,300	8.9%	108,187,490
10 Emmett Township	483,225,910	446,301,515	8.3%	483,225,910
11 Fredonia Township	106,423,200	98,490,200	8.1%	106,423,200
12 Homer Township	114,239,190	103,217,240	10.7%	114,239,190
13 Lee Township	80,207,890	74,035,900	8.3%	80,207,890
14 Leroy Township	217,498,150	195,340,700	11.3%	217,498,150
15 Marengo Township	130,318,800	119,637,020	8.9%	130,318,800
16 Marshall Township	196,785,350	181,441,900	8.5%	196,785,350
17 Newton Township	148,624,700	137,324,050	8.2%	148,624,700
18 Pennfield Township	328,064,714	291,103,110	12.7%	328,064,714
19 Sheridan Township	96,722,336	81,358,644	18.9%	96,722,336
20 Tekonsha Township	94,755,800	86,614,750	9.4%	94,755,800
Total Townships	3,039,388,990	2,753,635,525	10.4%	3,039,388,990
Cities				
51 City of Albion	145,495,100	129,760,800	12.1%	145,495,100
52 City of Battle Creek	1,588,724,175	1,405,658,989	13.0%	1,588,724,175
53 City of Marshall	322,695,800	286,053,500	12.8%	322,695,800
54 City of Springfield	115,434,973	103,632,715	11.4%	115,434,973
Total Cities	2,172,350,048	1,925,106,004	12.8%	2,172,350,048
County Total	5,211,739,038	4,678,741,529	11.4%	5,211,739,038

**2023 CHANGE IN ASSESSED VALUE
TOTAL PERSONAL PROPERTY**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	10,673,540	6,720,250	58.8%	10,673,540
02 Athens Township	28,121,100	27,015,200	4.1%	28,121,100
04 Bedford Township	14,890,900	13,867,500	7.4%	14,890,900
05 Burlington Township	8,745,040	8,561,670	2.1%	8,745,040
06 Clarence Township	3,174,900	3,143,900	1.0%	3,174,900
07 Clarendon Township	1,845,603	1,484,456	24.3%	1,845,603
08 Convis Township	11,456,096	9,140,400	25.3%	11,456,096
09 Eckford Township	1,750,410	2,045,440	-14.4%	1,750,410
10 Emmett Township	39,302,300	37,253,290	5.5%	39,302,300
11 Fredonia Township	13,145,600	13,317,500	-1.3%	13,145,600
12 Homer Township	6,183,020	5,960,830	3.7%	6,183,020
13 Lee Township	11,483,055	10,376,094	10.7%	11,483,055
14 Leroy Township	15,290,200	15,144,400	1.0%	15,290,200
15 Marengo Township	37,870,700	37,011,800	2.3%	37,870,700
16 Marshall Township	25,072,500	21,045,700	19.1%	25,072,500
17 Newton Township	37,921,200	37,994,000	-0.2%	37,921,200
18 Pennfield Township	25,530,110	22,663,110	12.7%	25,530,110
19 Sheridan Township	46,029,000	41,509,700	10.9%	46,029,000
20 Tekonsha Township	5,689,700	4,905,050	16.0%	5,689,700
Total Townships	344,174,974	319,160,290	7.8%	344,174,974
Cities				
51 City of Albion	12,252,760	13,047,800	-6.1%	12,252,760
52 City of Battle Creek	124,487,468	132,578,263	-6.1%	124,487,468
53 City of Marshall	21,413,600	28,952,000	-26.0%	21,413,600
54 City of Springfield	9,078,605	10,670,030	-14.9%	9,078,605
Total Cities	167,232,433	185,248,093	-9.7%	167,232,433
County Total	511,407,407	504,408,383	1.4%	511,407,407

**2023 CHANGE IN ASSESSED VALUE
AGRICULTURAL REAL**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	42,598,650	43,003,100	-0.9%	42,598,650
02 Athens Township	30,738,250	33,861,200	-9.2%	30,738,250
04 Bedford Township	6,724,000	6,378,900	5.4%	6,724,000
05 Burlington Township	34,373,670	35,279,110	-2.6%	34,373,670
06 Clarence Township	27,598,700	26,877,517	2.7%	27,598,700
07 Clarendon Township	34,220,000	30,971,500	10.5%	34,220,000
08 Convis Township	15,903,500	16,606,300	-4.2%	15,903,500
09 Eckford Township	40,936,090	44,453,890	-7.9%	40,936,090
10 Emmett Township	16,065,450	16,524,580	-2.8%	16,065,450
11 Fredonia Township	38,281,600	36,293,900	5.5%	38,281,600
12 Homer Township	43,679,070	41,993,120	4.0%	43,679,070
13 Lee Township	47,747,570	44,621,300	7.0%	47,747,570
14 Leroy Township	25,296,800	24,593,100	2.9%	25,296,800
15 Marengo Township	38,568,400	40,598,400	-5.0%	38,568,400
16 Marshall Township	30,494,900	29,270,300	4.2%	30,494,900
17 Newton Township	25,521,300	24,137,400	5.7%	25,521,300
18 Pennfield Township	8,598,230	8,262,220	4.1%	8,598,230
19 Sheridan Township	24,351,786	25,575,300	-4.8%	24,351,786
20 Tekonsha Township	34,079,150	33,312,550	2.3%	34,079,150
Total Townships	565,777,116	562,613,687	0.6%	565,777,116
Cities				
51 City of Albion	-	-	0.0%	-
52 City of Battle Creek	6,621,940	6,544,678	1.2%	6,621,940
53 City of Marshall	-	-	0.0%	-
54 City of Springfield	-	-	0.0%	-
Total Cities	6,621,940	6,544,678	1.2%	6,621,940
County Total	572,399,056	569,158,365	0.6%	572,399,056

**2023 CHANGE IN ASSESSED VALUE
COMMERCIAL REAL**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	1,582,850	1,344,750	17.7%	1,582,850
02 Athens Township	5,450,500	5,027,100	8.4%	5,450,500
04 Bedford Township	14,333,800	11,511,100	24.5%	14,333,800
05 Burlington Township	4,552,600	4,125,730	10.3%	4,552,600
06 Clarence Township	1,953,700	1,702,400	14.8%	1,953,700
07 Clarendon Township	2,390,300	2,216,200	7.9%	2,390,300
08 Convis Township	8,306,600	8,005,500	3.8%	8,306,600
09 Eckford Township	283,690	265,230	7.0%	283,690
10 Emmett Township	103,478,890	102,539,400	0.9%	103,478,890
11 Fredonia Township	3,661,500	3,731,200	-1.9%	3,661,500
12 Homer Township	5,272,090	4,717,480	11.8%	5,272,090
13 Lee Township	-	-	0.0%	-
14 Leroy Township	7,230,600	7,309,650	-1.1%	7,230,600
15 Marengo Township	7,916,000	6,636,400	19.3%	7,916,000
16 Marshall Township	9,458,400	9,328,000	1.4%	9,458,400
17 Newton Township	1,547,000	1,518,200	1.9%	1,547,000
18 Pennfield Township	23,069,060	22,478,160	2.6%	23,069,060
19 Sheridan Township	6,865,700	7,142,100	-3.9%	6,865,700
20 Tekonsha Township	8,087,300	7,780,800	3.9%	8,087,300
Total Townships	215,440,580	207,379,400	3.9%	215,440,580
Cities				
51 City of Albion	27,577,400	27,014,700	2.1%	27,577,400
52 City of Battle Creek	342,385,149	301,744,972	13.5%	342,385,149
53 City of Marshall	71,842,700	47,840,700	50.2%	71,842,700
54 City of Springfield	44,965,561	41,205,702	9.1%	44,965,561
Total Cities	486,770,810	417,806,074	16.5%	486,770,810
County Total	702,211,390	625,185,474	12.3%	702,211,390

**2023 CHANGE IN ASSESSED VALUE
INDUSTRIAL REAL**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	5,363,450	3,300,300	62.5%	5,363,450
02 Athens Township	947,800	925,600	2.4%	947,800
04 Bedford Township	330,100	347,200	-4.9%	330,100
05 Burlington Township	1,388,450	1,328,410	4.5%	1,388,450
06 Clarence Township	388,600	399,800	-2.8%	388,600
07 Clarendon Township	460,500	497,800	-7.5%	460,500
08 Convis Township	4,121,800	1,766,300	133.4%	4,121,800
09 Eckford Township	5,719,470	5,431,530	5.3%	5,719,470
10 Emmett Township	8,292,940	7,894,610	5.0%	8,292,940
11 Fredonia Township	209,200	205,200	1.9%	209,200
12 Homer Township	4,201,120	3,887,630	8.1%	4,201,120
13 Lee Township	901,450	828,200	8.8%	901,450
14 Leroy Township	473,650	471,550	0.4%	473,650
15 Marengo Township	125,400	117,200	7.0%	125,400
16 Marshall Township	1,518,800	1,363,900	11.4%	1,518,800
17 Newton Township	96,300	94,100	2.3%	96,300
18 Pennfield Township	2,091,070	2,000,760	4.5%	2,091,070
19 Sheridan Township	11,880,100	6,429,600	84.8%	11,880,100
20 Tekonsha Township	2,282,700	2,151,600	6.1%	2,282,700
Total Townships	50,792,900	39,441,290	28.8%	50,792,900
Cities				
51 City of Albion	16,477,100	15,816,200	4.2%	16,477,100
52 City of Battle Creek	149,221,306	137,406,368	8.6%	149,221,306
53 City of Marshall	28,095,900	41,771,900	-32.7%	28,095,900
54 City of Springfield	5,900,236	5,581,877	5.7%	5,900,236
Total Cities	199,694,542	200,576,345	-0.4%	199,694,542
County Total	250,487,442	240,017,635	4.4%	250,487,442

**2023 CHANGE IN ASSESSED VALUE
RESIDENTIAL REAL**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	27,078,900	25,625,350	5.7%	27,078,900
02 Athens Township	73,769,800	64,998,659	13.5%	73,769,800
04 Bedford Township	299,659,100	252,526,650	18.7%	299,659,100
05 Burlington Township	56,860,940	52,689,620	7.9%	56,860,940
06 Clarence Township	114,645,600	101,881,100	12.5%	114,645,600
07 Clarendon Township	42,711,000	40,024,600	6.7%	42,711,000
08 Convis Township	75,882,300	66,191,400	14.6%	75,882,300
09 Eckford Township	61,248,240	49,206,650	24.5%	61,248,240
10 Emmett Township	355,388,630	319,342,925	11.3%	355,388,630
11 Fredonia Township	64,270,900	58,259,900	10.3%	64,270,900
12 Homer Township	61,086,910	52,619,010	16.1%	61,086,910
13 Lee Township	31,558,870	28,586,400	10.4%	31,558,870
14 Leroy Township	184,497,100	162,966,400	13.2%	184,497,100
15 Marengo Township	83,709,000	72,285,020	15.8%	83,709,000
16 Marshall Township	155,313,250	141,479,700	9.8%	155,313,250
17 Newton Township	121,460,100	111,574,350	8.9%	121,460,100
18 Pennfield Township	294,306,354	258,361,970	13.9%	294,306,354
19 Sheridan Township	53,624,750	42,211,644	27.0%	53,624,750
20 Tekonsha Township	50,306,650	43,369,800	16.0%	50,306,650
Total Townships	2,207,378,394	1,944,201,148	13.5%	2,207,378,394
Cities				
51 City of Albion	101,440,600	86,929,900	16.7%	101,440,600
52 City of Battle Creek	1,090,495,780	959,962,971	13.6%	1,090,495,780
53 City of Marshall	222,757,200	196,440,900	13.4%	222,757,200
54 City of Springfield	64,569,176	56,845,136	13.6%	64,569,176
Total Cities	1,479,262,756	1,300,178,907	13.8%	1,479,262,756
County Total	3,686,641,150	3,244,380,055	13.6%	3,686,641,150

**2023 CHANGE IN ASSESSED VALUE
DEVELOPMENTAL REAL**

Jurisdiction	2023 Assessed Value	2022 Assessed Value	1 Year Change	2023 Equalized Valuation
Townships				
01 Albion Township	-	-	0.0%	-
02 Athens Township	-	-	0.0%	-
04 Bedford Township	-	-	0.0%	-
05 Burlington Township	-	-	0.0%	-
06 Clarence Township	-	-	0.0%	-
07 Clarendon Township	-	-	0.0%	-
08 Convis Township	-	-	0.0%	-
09 Eckford Township	-	-	0.0%	-
10 Emmett Township	-	-	0.0%	-
11 Fredonia Township	-	-	0.0%	-
12 Homer Township	-	-	0.0%	-
13 Lee Township	-	-	0.0%	-
14 Leroy Township	-	-	0.0%	-
15 Marengo Township	-	-	0.0%	-
16 Marshall Township	-	-	0.0%	-
17 Newton Township	-	-	0.0%	-
18 Pennfield Township	-	-	0.0%	-
19 Sheridan Township	-	-	0.0%	-
20 Tekonsha Township	-	-	0.0%	-
Total Townships	-	-	0.0%	-
Cities				
51 City of Albion	-	-	0.0%	-
52 City of Battle Creek	-	-	0.0%	-
53 City of Marshall	-	-	0.0%	-
54 City of Springfield	-	-	0.0%	-
Total Cities	-	-	0.0%	-
County Total	-	-	0.0%	-

2023 TOTAL REAL & PERSONAL PROPERTY

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	838	87,297,390	-	-	50.00%	87,297,390	1.5%
02 Athens Township	1,458	139,027,450	-	-	50.00%	139,027,450	2.4%
04 Bedford Township	4,700	335,937,900	-	-	50.00%	335,937,900	5.9%
05 Burlington Township	1,226	105,920,700	-	-	50.00%	105,920,700	1.9%
06 Clarence Township	1,635	147,761,500	-	-	50.00%	147,761,500	2.6%
07 Clarendon Township	1,560	81,627,403	-	-	50.00%	81,627,403	1.4%
08 Convis Township	963	115,670,296	-	-	50.00%	115,670,296	2.0%
09 Eckford Township	900	109,937,900	-	-	50.00%	109,937,900	1.9%
10 Emmett Township	5,758	522,528,210	-	-	50.00%	522,528,210	9.1%
11 Fredonia Township	1,062	119,568,800	-	-	50.00%	119,568,800	2.1%
12 Homer Township	1,423	120,422,210	-	-	50.00%	120,422,210	2.1%
13 Lee Township	763	91,690,945	-	-	50.00%	91,690,945	1.6%
14 Leroy Township	2,141	232,788,350	-	-	50.00%	232,788,350	4.1%
15 Marengo Township	1,319	168,189,500	-	-	50.00%	168,189,500	2.9%
16 Marshall Township	1,745	221,857,850	-	-	50.00%	221,857,850	3.9%
17 Newton Township	1,492	186,545,900	-	-	50.00%	186,545,900	3.3%
18 Pennfield Township	4,101	353,594,824	-	-	50.00%	353,594,824	6.2%
19 Sheridan Township	1,228	142,751,336	-	-	50.00%	142,751,336	2.5%
20 Tekonsha Township	1,243	100,445,500	-	-	50.00%	100,445,500	1.8%
Total Townships	35,555	3,383,563,964	-	-	50.00%	3,383,563,964	59.1%
Cities							
51 City of Albion	3,225	157,747,860	-	-	50.00%	157,747,860	2.8%
52 City of Battle Creek	22,042	1,713,211,643	-	-	50.00%	1,713,211,643	29.9%
53 City of Marshall	3,789	344,109,400	-	-	50.00%	344,109,400	6.0%
54 City of Springfield	1,946	124,513,578	-	-	50.00%	124,513,578	2.2%
Total Cities	31,002	2,339,582,481	-	-	50.00%	2,339,582,481	40.9%
County Total	66,557	5,723,146,445	-	-	50.00%	5,723,146,445	100.0%

2023 AGRICULTURAL REAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	270	42,598,650	-	1.00000	50.00%	42,598,650	7.4%
02 Athens Township	211	30,738,250	-	1.00000	50.00%	30,738,250	5.4%
04 Bedford Township	26	6,724,000	-	1.00000	50.00%	6,724,000	1.2%
05 Burlington Township	230	34,373,670	-	1.00000	50.00%	34,373,670	6.0%
06 Clarence Township	227	27,598,700	-	1.00000	50.00%	27,598,700	4.8%
07 Clarendon Township	226	34,220,000	-	1.00000	50.00%	34,220,000	6.0%
08 Convis Township	88	15,903,500	-	1.00000	50.00%	15,903,500	2.8%
09 Eckford Township	253	40,936,090	-	1.00000	50.00%	40,936,090	7.2%
10 Emmett Township	74	16,065,450	-	1.00000	50.00%	16,065,450	2.8%
11 Fredonia Township	238	38,281,600	-	1.00000	50.00%	38,281,600	6.7%
12 Homer Township	270	43,679,070	-	1.00000	50.00%	43,679,070	7.6%
13 Lee Township	266	47,747,570	-	1.00000	50.00%	47,747,570	8.3%
14 Leroy Township	126	25,296,800	-	1.00000	50.00%	25,296,800	4.4%
15 Marengo Township	203	38,568,400	-	1.00000	50.00%	38,568,400	6.7%
16 Marshall Township	134	30,494,900	-	1.00000	50.00%	30,494,900	5.3%
17 Newton Township	122	25,521,300	-	1.00000	50.00%	25,521,300	4.5%
18 Pennfield Township	60	8,598,230	-	1.00000	50.00%	8,598,230	1.5%
19 Sheridan Township	149	24,351,786	-	1.00000	50.00%	24,351,786	4.3%
20 Tekonsha Township	220	34,079,150	-	1.00000	50.00%	34,079,150	6.0%
Total Townships	3,393	565,777,116	-		50.00%	565,777,116	98.8%
Cities							
51 City of Albion	-	-	-	NA	0.00%	-	0.0%
52 City of Battle Creek	44	6,621,940	-	1.00000	50.00%	6,621,940	1.2%
53 City of Marshall	-	-	-	NA	0.00%	-	0.0%
54 City of Springfield	-	-	-	NA	0.00%	-	0.0%
Total Cities	44	6,621,940	-		50.00%	6,621,940	1.2%
County Total	3,437	572,399,056	-		50.00%	572,399,056	100.0%

2023 COMMERCIAL REAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	17	1,582,850	-	1.00000	50.00%	1,582,850	0.2%
02 Athens Township	60	5,450,500	-	1.00000	50.00%	5,450,500	0.8%
04 Bedford Township	118	14,333,800	-	1.00000	50.00%	14,333,800	2.0%
05 Burlington Township	37	4,552,600	-	1.00000	50.00%	4,552,600	0.6%
06 Clarence Township	17	1,953,700	-	1.00000	50.00%	1,953,700	0.3%
07 Clarendon Township	9	2,390,300	-	1.00000	50.00%	2,390,300	0.3%
08 Convis Township	16	8,306,600	-	1.00000	50.00%	8,306,600	1.2%
09 Eckford Township	3	283,690	-	1.00000	50.00%	283,690	0.0%
10 Emmett Township	455	103,478,890	-	1.00000	50.00%	103,478,890	14.7%
11 Fredonia Township	15	3,661,500	-	1.00000	50.00%	3,661,500	0.5%
12 Homer Township	82	5,272,090	-	1.00000	50.00%	5,272,090	0.8%
13 Lee Township	0	-	-	NA	0.00%	-	0.0%
14 Leroy Township	54	7,230,600	-	1.00000	50.00%	7,230,600	1.0%
15 Marengo Township	41	7,916,000	-	1.00000	50.00%	7,916,000	1.1%
16 Marshall Township	58	9,458,400	-	1.00000	50.00%	9,458,400	1.3%
17 Newton Township	1	1,547,000	-	1.00000	50.00%	1,547,000	0.2%
18 Pennfield Township	129	23,069,060	-	1.00000	50.00%	23,069,060	3.3%
19 Sheridan Township	55	6,865,700	-	1.00000	50.00%	6,865,700	1.0%
20 Tekonsha Township	77	8,087,300	-	1.00000	50.00%	8,087,300	1.2%
Total Townships	1244	215,440,580	-		50.00%	215,440,580	30.7%
Cities							
51 City of Albion	237	27,577,400	-	1.00000	50.00%	27,577,400	3.9%
52 City of Battle Creek	1387	342,385,149	-	1.00000	50.00%	342,385,149	48.8%
53 City of Marshall	290	71,842,700	-	1.00000	50.00%	71,842,700	10.2%
54 City of Springfield	277	44,965,561	-	1.00000	50.00%	44,965,561	6.4%
Total Cities	2191	486,770,810	-		50.00%	486,770,810	69.3%
County Total	3435	702,211,390	-		50.00%	702,211,390	100.0%

2023 INDUSTRIAL REAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	11	5,363,450	-	1.00000	50.00%	5,363,450	2.1%
02 Athens Township	9	947,800	-	1.00000	50.00%	947,800	0.4%
04 Bedford Township	12	330,100	-	1.00000	50.00%	330,100	0.1%
05 Burlington Township	9	1,388,450	-	1.00000	50.00%	1,388,450	0.6%
06 Clarence Township	11	388,600	-	1.00000	50.00%	388,600	0.2%
07 Clarendon Township	3	460,500	-	1.00000	50.00%	460,500	0.2%
08 Convis Township	20	4,121,800	-	1.00000	50.00%	4,121,800	1.6%
09 Eckford Township	4	5,719,470	-	1.00000	50.00%	5,719,470	2.3%
10 Emmett Township	53	8,292,940	-	1.00000	50.00%	8,292,940	3.3%
11 Fredonia Township	7	209,200	-	1.00000	50.00%	209,200	0.1%
12 Homer Township	20	4,201,120	-	1.00000	50.00%	4,201,120	1.7%
13 Lee Township	15	901,450	-	1.00000	50.00%	901,450	0.4%
14 Leroy Township	4	473,650	-	1.00000	50.00%	473,650	0.2%
15 Marengo Township	4	125,400	-	1.00000	50.00%	125,400	0.1%
16 Marshall Township	6	1,518,800	-	1.00000	50.00%	1,518,800	0.6%
17 Newton Township	5	96,300	-	1.00000	50.00%	96,300	0.0%
18 Pennfield Township	40	2,091,070	-	1.00000	50.00%	2,091,070	0.8%
19 Sheridan Township	47	11,880,100	-	1.00000	50.00%	11,880,100	4.7%
20 Tekonsha Township	18	2,282,700	-	1.00000	50.00%	2,282,700	0.9%
Total Townships	298	50,792,900	-		50.00%	50,792,900	20.3%
Cities							
51 City of Albion	42	16,477,100	-	1.00000	50.00%	16,477,100	6.6%
52 City of Battle Creek	182	149,221,306	-	1.00000	50.00%	149,221,306	59.6%
53 City of Marshall	86	28,095,900	-	1.00000	50.00%	28,095,900	11.2%
54 City of Springfield	49	5,900,236	-	1.00000	50.00%	5,900,236	2.4%
Total Cities	359	199,694,542	-		50.00%	199,694,542	79.7%
County Total	657	250,487,442	-		50.00%	250,487,442	100.0%

2023 RESIDENTIAL REAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	481	27,078,900	-	1.00000	50.00%	27,078,900	0.7%
02 Athens Township	1064	73,769,800	-	1.00000	50.00%	73,769,800	2.0%
04 Bedford Township	4376	299,659,100	-	1.00000	50.00%	299,659,100	8.1%
05 Burlington Township	893	56,860,940	-	1.00000	50.00%	56,860,940	1.5%
06 Clarence Township	1331	114,645,600	-	1.00000	50.00%	114,645,600	3.1%
07 Clarendon Township	1296	42,711,000	-	1.00000	50.00%	42,711,000	1.2%
08 Convis Township	779	75,882,300	-	1.00000	50.00%	75,882,300	2.1%
09 Eckford Township	609	61,248,240	-	1.00000	50.00%	61,248,240	1.7%
10 Emmett Township	4635	355,388,630	-	1.00000	50.00%	355,388,630	9.6%
11 Fredonia Township	746	64,270,900	-	1.00000	50.00%	64,270,900	1.7%
12 Homer Township	973	61,086,910	-	1.00000	50.00%	61,086,910	1.7%
13 Lee Township	439	31,558,870	-	1.00000	50.00%	31,558,870	0.9%
14 Leroy Township	1843	184,497,100	-	1.00000	50.00%	184,497,100	5.0%
15 Marengo Township	966	83,709,000	-	1.00000	50.00%	83,709,000	2.3%
16 Marshall Township	1424	155,313,250	-	1.00000	50.00%	155,313,250	4.2%
17 Newton Township	1314	121,460,100	-	1.00000	50.00%	121,460,100	3.3%
18 Pennfield Township	3707	294,306,354	-	1.00000	50.00%	294,306,354	8.0%
19 Sheridan Township	859	53,624,750	-	1.00000	50.00%	53,624,750	1.5%
20 Tekonsha Township	796	50,306,650	-	1.00000	50.00%	50,306,650	1.4%
Total Townships	28531	2,207,378,394	-		50.00%	2,207,378,394	59.9%
Cities							
51 City of Albion	2608	101,440,600	-	1.00000	50.00%	101,440,600	2.8%
52 City of Battle Creek	18678	1,090,495,780	-	1.00000	50.00%	1,090,495,780	29.6%
53 City of Marshall	2872	222,757,200	-	1.00000	50.00%	222,757,200	6.0%
54 City of Springfield	1410	64,569,176	-	1.00000	50.00%	64,569,176	1.8%
Total Cities	25568	1,479,262,756	-		50.00%	1,479,262,756	40.1%
County Total	54099	3,686,641,150	-		50.00%	3,686,641,150	100.0%

2023 DEVELOPMENTAL REAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	0	-	-	NA	0.00%	-	
02 Athens Township	0	-	-	NA	0.00%	-	
04 Bedford Township	0	-	-	NA	0.00%	-	
05 Burlington Township	0	-	-	NA	0.00%	-	
06 Clarence Township	0	-	-	NA	0.00%	-	
07 Clarendon Township	0	-	-	NA	0.00%	-	
08 Convis Township	0	-	-	NA	0.00%	-	
09 Eckford Township	0	-	-	NA	0.00%	-	
10 Emmett Township	0	-	-	NA	0.00%	-	
11 Fredonia Township	0	-	-	NA	0.00%	-	
12 Homer Township	0	-	-	NA	0.00%	-	
13 Lee Township	0	-	-	NA	0.00%	-	
14 Leroy Township	0	-	-	NA	0.00%	-	
15 Marengo Township	0	-	-	NA	0.00%	-	
16 Marshall Township	0	-	-	NA	0.00%	-	
17 Newton Township	0	-	-	NA	0.00%	-	
18 Pennfield Township	0	-	-	NA	0.00%	-	
19 Sheridan Township	0	-	-	NA	0.00%	-	
20 Tekonsha Township	0	-	-	NA	0.00%	-	
Total Townships	0	-	-			-	0.00%
Cities							
51 City of Albion	0	-	-	NA	0.00%	-	
52 City of Battle Creek	0	-	-	NA	0.00%	-	
53 City of Marshall	0	-	-	NA	0.00%	-	
54 City of Springfield	0	-	-	NA	0.00%	-	
Total Cities	0	-	-			-	0.00%
County Total	0	-	-			-	0.00%

2023 TOTAL REAL PROPERTY

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	779	76,623,850	-	-	50.00%	76,623,850	1.5%
02 Athens Township	1344	110,906,350	-	-	50.00%	110,906,350	2.1%
04 Bedford Township	4532	321,047,000	-	-	50.00%	321,047,000	6.2%
05 Burlington Township	1169	97,175,660	-	-	50.00%	97,175,660	1.9%
06 Clarence Township	1586	144,586,600	-	-	50.00%	144,586,600	2.8%
07 Clarendon Township	1534	79,781,800	-	-	50.00%	79,781,800	1.5%
08 Convis Township	903	104,214,200	-	-	50.00%	104,214,200	2.0%
09 Eckford Township	869	108,187,490	-	-	50.00%	108,187,490	2.1%
10 Emmett Township	5217	483,225,910	-	-	50.00%	483,225,910	9.3%
11 Fredonia Township	1006	106,423,200	-	-	50.00%	106,423,200	2.0%
12 Homer Township	1345	114,239,190	-	-	50.00%	114,239,190	2.2%
13 Lee Township	720	80,207,890	-	-	50.00%	80,207,890	1.5%
14 Leroy Township	2027	217,498,150	-	-	50.00%	217,498,150	4.2%
15 Marengo Township	1214	130,318,800	-	-	50.00%	130,318,800	2.5%
16 Marshall Township	1622	196,785,350	-	-	50.00%	196,785,350	3.8%
17 Newton Township	1442	148,624,700	-	-	50.00%	148,624,700	2.9%
18 Pennfield Township	3936	328,064,714	-	-	50.00%	328,064,714	6.3%
19 Sheridan Township	1110	96,722,336	-	-	50.00%	96,722,336	1.9%
20 Tekonsha Township	1111	94,755,800	-	-	50.00%	94,755,800	1.8%
Total Townships	33466	3,039,388,990	-	-	50.00%	3,039,388,990	58.3%
Cities							
51 City of Albion	2887	145,495,100	-	-	50.00%	145,495,100	2.8%
52 City of Battle Creek	20291	1,588,724,175	-	-	50.00%	1,588,724,175	30.5%
53 City of Marshall	3248	322,695,800	-	-	50.00%	322,695,800	6.2%
54 City of Springfield	1736	115,434,973	-	-	50.00%	115,434,973	2.2%
Total Cities	28162	2,172,350,048	-	-	50.00%	2,172,350,048	41.7%
County Total	61628	5,211,739,038	-	-	50.00%	5,211,739,038	100.0%

2023 COMMERCIAL PERSONAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	26	233,710	-	-	50.00%	233,710	0.2%
02 Athens Township	104	278,300	-	-	50.00%	278,300	0.3%
04 Bedford Township	154	3,220,500	-	-	50.00%	3,220,500	3.2%
05 Burlington Township	46	1,055,100	-	-	50.00%	1,055,100	1.0%
06 Clarence Township	37	314,400	-	-	50.00%	314,400	0.3%
07 Clarendon Township	20	117,892	-	-	50.00%	117,892	0.1%
08 Convis Township	40	2,026,696	-	-	50.00%	2,026,696	2.0%
09 Eckford Township	20	120,970	-	-	50.00%	120,970	0.1%
10 Emmett Township	523	18,434,460	-	-	50.00%	18,434,460	18.2%
11 Fredonia Township	40	307,300	-	-	50.00%	307,300	0.3%
12 Homer Township	65	291,060	-	-	50.00%	291,060	0.3%
13 Lee Township	21	177,049	-	-	50.00%	177,049	0.2%
14 Leroy Township	100	385,300	-	-	50.00%	385,300	0.4%
15 Marengo Township	86	1,768,000	-	-	50.00%	1,768,000	1.7%
16 Marshall Township	110	2,804,700	-	-	50.00%	2,804,700	2.8%
17 Newton Township	38	123,900	-	-	50.00%	123,900	0.1%
18 Pennfield Township	147	2,770,300	-	-	50.00%	2,770,300	2.7%
19 Sheridan Township	100	2,604,600	-	-	50.00%	2,604,600	2.6%
20 Tekonsha Township	114	953,950	-	-	50.00%	953,950	0.9%
Total Townships	1,791	37,988,187	-	-	50.00%	37,988,187	37.5%
Cities							
51 City of Albion	316	2,198,300	-	-	50.00%	2,198,300	2.2%
52 City of Battle Creek	1,655	47,055,558	-	-	50.00%	47,055,558	46.5%
53 City of Marshall	503	8,983,000	-	-	50.00%	8,983,000	8.9%
54 City of Springfield	195	4,949,049	-	-	50.00%	4,949,049	4.9%
Total Cities	2,669	63,185,907	-	-	50.00%	63,185,907	62.5%
County Total	4,460	101,174,094	-	-	50.00%	101,174,094	100.0%

2023 INDUSTRIAL PERSONAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	26	7,294,900	-	-	50.00%	7,294,900	23.0%
02 Athens Township	2	1,087,250	-	-	50.00%	1,087,250	3.4%
04 Bedford Township	3	-	-	-	0.00%	-	0.0%
05 Burlington Township	3	29,770	-	-	50.00%	29,770	0.1%
06 Clarence Township	-	-	-	-	0.00%	-	0.0%
07 Clarendon Township	2	225,581	-	-	50.00%	225,581	0.7%
08 Convis Township	4	866,300	-	-	50.00%	866,300	2.7%
09 Eckford Township	1	-	-	-	0.00%	-	0.0%
10 Emmett Township	9	91,450	-	-	50.00%	91,450	0.3%
11 Fredonia Township	-	-	-	-	0.00%	-	0.0%
12 Homer Township	7	865,100	-	-	50.00%	865,100	2.7%
13 Lee Township	-	-	-	-	0.00%	-	0.0%
14 Leroy Township	3	64,500	-	-	50.00%	64,500	0.2%
15 Marengo Township	2	50,500	-	-	50.00%	50,500	0.2%
16 Marshall Township	3	284,400	-	-	50.00%	284,400	0.9%
17 Newton Township	-	-	-	-	0.00%	-	0.0%
18 Pennfield Township	7	261,940	-	-	50.00%	261,940	0.8%
19 Sheridan Township	5	448,800	-	-	50.00%	448,800	1.4%
20 Tekonsha Township	10	796,800	-	-	50.00%	796,800	2.5%
Total Townships	87	12,367,291	-		50.00%	12,367,291	39.0%
Cities							
51 City of Albion	17	561,700	-	-	50.00%	561,700	1.8%
52 City of Battle Creek	75	16,028,289	-	-	50.00%	16,028,289	50.6%
53 City of Marshall	30	2,306,600	-	-	50.00%	2,306,600	7.3%
54 City of Springfield	13	423,311	-	-	50.00%	423,311	1.3%
Total Cities	135	19,319,900	-		50.00%	19,319,900	61.0%
County Total	222	31,687,191	-		50.00%	31,687,191	100.0%

2023 UTILITY PERSONAL

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	7	3,144,930	-	-	50.00%	3,144,930	0.8%
02 Athens Township	8	26,755,550	-	-	50.00%	26,755,550	7.1%
04 Bedford Township	11	11,670,400	-	-	50.00%	11,670,400	3.1%
05 Burlington Township	8	7,660,170	-	-	50.00%	7,660,170	2.0%
06 Clarence Township	12	2,860,500	-	-	50.00%	2,860,500	0.8%
07 Clarendon Township	4	1,502,130	-	-	50.00%	1,502,130	0.4%
08 Convis Township	16	8,563,100	-	-	50.00%	8,563,100	2.3%
09 Eckford Township	10	1,629,440	-	-	50.00%	1,629,440	0.4%
10 Emmett Township	9	20,776,390	-	-	50.00%	20,776,390	5.5%
11 Fredonia Township	16	12,838,300	-	-	50.00%	12,838,300	3.4%
12 Homer Township	6	5,026,860	-	-	50.00%	5,026,860	1.3%
13 Lee Township	22	11,306,006	-	-	50.00%	11,306,006	3.0%
14 Leroy Township	11	14,840,400	-	-	50.00%	14,840,400	3.9%
15 Marengo Township	17	36,052,200	-	-	50.00%	36,052,200	9.5%
16 Marshall Township	10	21,983,400	-	-	50.00%	21,983,400	5.8%
17 Newton Township	12	37,797,300	-	-	50.00%	37,797,300	10.0%
18 Pennfield Township	11	22,497,870	-	-	50.00%	22,497,870	5.9%
19 Sheridan Township	13	42,975,600	-	-	50.00%	42,975,600	11.4%
20 Tekonsha Township	8	3,938,950	-	-	50.00%	3,938,950	1.0%
Total Townships	211	293,819,496	-	-	50.00%	293,819,496	77.6%
Cities							
51 City of Albion	5	9,492,760	-	-	50.00%	9,492,760	2.5%
52 City of Battle Creek	21	61,403,621	-	-	50.00%	61,403,621	16.2%
53 City of Marshall	8	10,124,000	-	-	50.00%	10,124,000	2.7%
54 City of Springfield	2	3,706,245	-	-	50.00%	3,706,245	1.0%
Total Cities	36	84,726,626	-	-	50.00%	84,726,626	22.4%
County Total	247	378,546,122	-	-	50.00%	378,546,122	100.0%

2023 TOTAL PERSONAL PROPERTY

Jurisdiction	Parcel Count	Assessed Valuation	Adjustment	Factor	AV/TCV Ratio	Equalized Valuation	Percent of County
Townships							
01 Albion Township	59	10,673,540	-	1.00000	50.00%	10,673,540	2.1%
02 Athens Township	114	28,121,100	-	1.00000	50.00%	28,121,100	5.5%
04 Bedford Township	168	14,890,900	-	1.00000	50.00%	14,890,900	2.9%
05 Burlington Township	57	8,745,040	-	1.00000	50.00%	8,745,040	1.7%
06 Clarence Township	49	3,174,900	-	1.00000	50.00%	3,174,900	0.6%
07 Clarendon Township	26	1,845,603	-	1.00000	50.00%	1,845,603	0.4%
08 Convis Township	60	11,456,096	-	1.00000	50.00%	11,456,096	2.2%
09 Eckford Township	31	1,750,410	-	1.00000	50.00%	1,750,410	0.3%
10 Emmett Township	541	39,302,300	-	1.00000	50.00%	39,302,300	7.7%
11 Fredonia Township	56	13,145,600	-	1.00000	50.00%	13,145,600	2.6%
12 Homer Township	78	6,183,020	-	1.00000	50.00%	6,183,020	1.2%
13 Lee Township	43	11,483,055	-	1.00000	50.00%	11,483,055	2.2%
14 Leroy Township	114	15,290,200	-	1.00000	50.00%	15,290,200	3.0%
15 Marengo Township	105	37,870,700	-	1.00000	50.00%	37,870,700	7.4%
16 Marshall Township	123	25,072,500	-	1.00000	50.00%	25,072,500	4.9%
17 Newton Township	50	37,921,200	-	1.00000	50.00%	37,921,200	7.4%
18 Pennfield Township	165	25,530,110	-	1.00000	50.00%	25,530,110	5.0%
19 Sheridan Township	118	46,029,000	-	1.00000	50.00%	46,029,000	9.0%
20 Tekonsha Township	132	5,689,700	-	1.00000	50.00%	5,689,700	1.1%
Total Townships	2089	344,174,974	-		50.00%	344,174,974	67.3%
Cities							
51 City of Albion	338	12,252,760	-	1.00000	50.00%	12,252,760	2.4%
52 City of Battle Creek	1751	124,487,468	-	1.00000	50.00%	124,487,468	24.3%
53 City of Marshall	541	21,413,600	-	1.00000	50.00%	21,413,600	4.2%
54 City of Springfield	210	9,078,605	-	1.00000	50.00%	9,078,605	1.8%
Total Cities	2840	167,232,433	-		50.00%	167,232,433	32.7%
County Total	4929	511,407,407	-		50.00%	511,407,407	100.0%