

OTSEGO COUNTY

2019

EQUALIZATION REPORT

WILLIAM KERR, DIRECTOR  
EQUALIZATION DEPARTMENT

APRIL 9, 2019

**TO: THE HONORABLE MEMBERS OF THE BOARD OF  
COMMISSIONERS, COUNTY OF OTSEGO, MICHIGAN**

I, WILLIAM KERR, CERTIFY THAT I HAVE EXAMINED THE  
REPORTS AS PREPARED BY YOUR EQUALIZATION  
DEPARTMENT FROM THE ASSESSMENT ROLLS OF THE  
VARIOUS TOWNSHIPS AND CITY WITHIN OTSEGO COUNTY AND  
FIND THE ROLLS RELATIVELY EQUAL AS ASSESSED.

IT IS MY RECOMMENDATION TO THE BOARD OF  
COMMISSIONERS OF THE COUNTY OF OTSEGO THAT THEY  
EQUALIZE THE VALUATIONS OF TAXABLE PROPERTY, BY CLASS  
IN OTSEGO COUNTY FOR THE YEAR 2019, IN COMPLIANCE WITH  
SECTIONS 209.5 AND 211.34 MCL OF 1948 AS AMENDED, AND IN  
ACCORDANCE WITH THE ATTACHED SCHEDULES.

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KEN BORTON, CHAIRMAN  
OTSEGO COUNTY BOARD OF COMMISSIONERS

*Prepared by: OTSEGO COUNTY EQUALIZATION DEPARTMENT*

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WILLIAM KERR, DIRECTOR

**APPROVED APRIL 9, 2019**

## EQUALIZATION REPORT FOR 2019

4/9/19

Mr. Chairman,

This report is a gathering of information starting in April of 2018 and ending in October of 2018.

It is the Equalization Departments responsibility to review each class of property in each unit of government every year.

We do this with either an appraisal study or a sales study. We compare the TRUE CASH value of the studied properties against the assessors assessed value. This develops a ratio which is spread against the assessor's values in each of the studied classes to bring the overall ratio within the guidelines of the STC. (49.00 – 50.00)

THESE VALUES ARE REFLECTED IN THE REPORT BEFORE YOU.

The SEV is up 6.06% for 2019 as compared to a 1.96 % increase for 2018. The 2017 SEV increased 6.54 %. (See pg 6)

### WHY

The residential real estate market is improving. The City did a total reappraisal in 2018.

### NOW WHAT

With the real estate market improving and new construction picking up I expect another year of positive state equalized value.

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# MEMO

APRIL 9, 2019

TO: OTSEGO COUNTY BOARD OF COMMISSIONERS  
FROM: WILLIAM KERR, DIRECTOR  
EQUALIZATION DEPARTMENT  
SUBJECT: THE EQUALIZATION REPORT

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2015 County Equalized Value	1,284,418,510
2016 County Equalized Value	1,323,308,500
2017 County Equalized Value	1,409,885,250
2018 County Equalized Value	1,437,568,508
2019 County Equalized Value	1,524,732,962

This represents a \$87,164,454 (6.06%) increase in County Equalized Value.  
The increase in County Equalized Value in 2018 was 1.96 %. (See page 6)

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You must read this report with the following in mind:

The County Equalization Report shows how each municipality is equalized. These figures are an assemblage of information starting in April and ending in October with the final value. This information is comprised of sales and appraisals studies. The true cash value is compared against the Assessors value for each municipality. This data is listed, checked, valued and recorded by my appraisal staff.

It is reviewed, analyzed and corrected, if necessary, and submitted to you.

Upon your approval, this report is submitted to the State Tax Commission. Upon their approval the County Equalized Value becomes the State Equalized Value for the County. This value can be adjusted, on an individual property, by the July or December Local Boards of Review, the State Tax Commission or the State Tax Tribunal.

The report you are reading is the County Equalized Value. **THIS VALUE IS NOT USED IN THE PREPARATION OF THE TAX BILL.**

1. The value used in the preparation of the Tax Bill is the Taxable Value of your property. The Taxable Value divided by 1000 and multiplied by the Millage rate equals your Tax.
2. The Taxable Value is determined in May of each year. This value is the lesser of the State Equalized Value or the Capped Value. The Capped Value is determined by State Law as the **LESSER** of the Consumer Price Index (2.4%) or 5% for 2019.

# OTSEGO COUNTY

## UNIT TOTALS

03/28/2019

2019 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
BAGLEY	254,533,300	16,181,400	270,714,700
CHARLTON	116,350,600	26,337,000	142,687,600
CHESTER	80,193,700	30,569,900	110,763,600
CORWITH	82,755,800	7,230,300	89,986,100
DOVER	41,277,000	6,404,900	47,681,900
ELMIRA	85,061,900	77,840,100	162,902,000
HAYES	127,398,600	22,185,100	149,583,700
LIVINGSTON	124,158,200	24,327,100	148,485,300
OTSEGO LAKE	185,078,500	9,344,600	194,423,100
CITY OF GAYLORD	179,345,262	28,159,700	207,504,962
COUNTY TOTAL	1,276,152,862	248,580,100	1,524,732,962

2019 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
BAGLEY	254,533,300	16,181,400	270,714,700
CHARLTON	116,350,600	26,337,000	142,687,600
CHESTER	80,193,700	30,569,900	110,763,600
CORWITH	82,755,800	7,230,300	89,986,100
DOVER	41,277,000	6,404,900	47,681,900
ELMIRA	85,061,900	77,840,100	162,902,000
HAYES	127,398,600	22,185,100	149,583,700
LIVINGSTON	124,158,200	24,327,100	148,485,300
OTSEGO LAKE	185,078,500	9,344,600	194,423,100
CITY OF GAYLORD	179,345,262	28,159,700	207,504,962
COUNTY TOTAL	1,276,152,862	248,580,100	1,524,732,962

## OTSEGO COUNTY

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

	2018	2019	VARIANCE	PERCENT OF COUNTY TOTAL 2018	03/28/2019 PERCENT OF COUNTY TOTAL 2019
REAL PROPERTY	1,192,416,308	1,276,152,862	7.02%	82.95%	83.70%
PERSONAL PROPERTY	245,152,200	248,580,100	1.40%	17.05%	16.30%
COUNTY TOTAL	1,437,568,508	1,524,732,962	6.06%	100.00%	100.00%
AGRICULTURAL	47,765,300	49,000,700	2.59%	3.32%	3.21%
COMMERCIAL	169,734,708	187,543,251	10.49%	11.81%	12.30%
INDUSTRIAL	26,268,300	26,045,065	-0.85%	1.83%	1.71%
RESIDENTIAL	948,648,000	1,013,563,846	6.84%	65.99%	66.47%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	245,152,200	248,580,100	1.40%	17.05%	16.30%

## OTSEGO COUNTY

### EQUALIZED VALUE CHANGE 2018 TO 2019

03/29/2019

UNIT	2018 S.E.V.	INCREASE(DECREASE)	2019 C.E.V.
BAGLEY	249,670,700	21,044,000	270,714,700
CHARLTON	138,715,300	3,972,300	142,687,600
CHESTER	105,176,400	5,587,200	110,763,600
CORWITH	80,862,000	9,124,100	89,986,100
DOVER	45,385,800	2,296,100	47,681,900
ELMIRA	157,126,700	5,775,300	162,902,000
HAYES	144,346,300	5,237,400	149,583,700
LIVINGSTON	145,430,900	3,054,400	148,485,300
OTSEGO LAKE	184,179,800	10,243,300	194,423,100
CITY OF GAYLORD	186,674,608	20,830,354	207,504,962
<b>COUNTY TOTAL</b>	<b>1,437,568,508</b>	<b>87,164,454</b>	<b>1,524,732,962</b>



## OTSEGO COUNTY

### SEVEN YEAR EQUALIZATION COMPARISON

03/28/2019

UNIT	2013	2014	2015	2016	2017	2018	2019
BAGLEY	244,389,850	231,532,150	227,690,600	240,083,250	245,014,300	249,670,700	270,714,700
CHARLTON	139,130,900	131,486,400	130,755,000	133,731,750	136,060,900	138,715,300	142,687,600
CHESTER	106,669,500	102,885,250	101,395,400	104,893,200	101,806,100	105,176,400	110,763,600
CORWITH	81,558,000	81,388,950	79,558,400	74,776,300	73,793,800	80,862,000	89,986,100
DOVER	49,849,400	42,136,800	42,721,000	43,363,400	44,678,700	45,385,800	47,681,900
ELMIRA	80,494,285	76,492,600	78,614,250	97,785,200	154,076,600	157,126,700	162,902,000
HAYES	139,018,750	131,112,450	131,025,950	134,312,700	143,803,200	144,346,300	149,583,700
LIVINGSTON	134,495,450	135,625,450	139,535,300	139,440,850	145,846,450	145,430,900	148,485,300
OTSEGO LAKE	166,852,800	168,424,300	180,115,150	180,752,050	180,633,400	184,179,800	194,423,100
CITY OF GAYLORD	173,053,550	173,639,400	173,007,460	174,169,800	184,171,800	186,674,608	207,504,962
<b>COUNTY TOTAL</b>	<b>\$1,315,512,485</b>	<b>\$1,274,723,750</b>	<b>\$1,284,418,510</b>	<b>\$1,323,308,500</b>	<b>\$1,409,885,250</b>	<b>1,437,568,508</b>	<b>1,524,732,962</b>

# OTSEGO COUNTY

## EQUALIZED VALUE CHANGE BY YEAR

03/29/2019

YEAR	STATE EQUALIZED VALUE	PERCENT OF CHANGE	TAXABLE VALUE	PERCENT OF CHANGE
1975	133,826,575	0.00%		
1976	146,765,753	9.67%		
1977	164,001,372	11.74%		
1978	207,947,587	26.80%		
1979	227,939,047	9.61%		
1980	253,973,699	11.42%		
1981	284,896,102	12.18%		
1982	307,215,311	7.83%		
1983	334,509,410	8.88%		
1984	347,660,350	3.93%		
1985	357,992,291	2.97%		
1986	366,464,855	2.37%		
1987	373,224,669	1.84%		
1988	382,377,000	2.45%		
1989	402,486,952	5.26%		
1990	433,702,451	7.76%		
1991	477,198,053	10.03%		
1992	509,887,587	6.85%		
1993	574,469,340	12.67%		
1994	606,726,105	5.62%		
1995	654,404,671	7.86%		
1996	724,299,869	10.68%		
1997	780,693,610	7.79%		
1998	860,368,916	10.21%		
1999	933,851,735	8.54%		
2000	1,027,910,635	10.07%		
2001	1,123,214,214	9.27%	863,836,743	
2002	1,237,637,350	10.19%	917,895,320	6.26%
2003	1,349,292,168	9.02%	976,999,012	6.44%
2004	1,461,185,482	8.29%	1,031,564,507	5.59%
2005	1,543,635,476	5.64%	1,083,027,404	4.99%
2006	1,591,354,397	3.09%	1,122,998,918	3.69%
2007	1,644,410,800	3.33%	1,178,509,814	4.94%
2008	1,650,508,050	0.37%	1,229,380,385	4.32%
2009	1,552,425,823	-5.94%	1,265,673,226	2.95%
2010	1,422,464,032	-8.37%	1,262,251,288	-0.27%
2011	1,362,211,600	-4.24%	1,201,805,060	-4.79%
2012	1,322,134,033	-2.94%	1,170,785,765	-2.58%
2013	1,315,512,485	-0.50%	1,155,363,908	-1.30%
2014	1,274,723,750	-3.10%	1,164,891,144	0.01%
2015	1,284,418,510	0.76%	1,141,288,013	-2.03%
2016	1,323,308,500	3.03%	1,137,047,405	-0.37%
2017	1,409,885,250	6.54%	1,152,385,044	1.35%
2018	1,437,568,508	1.96%	1,231,785,822	6.89%
2019	1,524,732,962	6.06%	1,258,730,002	2.19%
			1,296,529,445	3.00%

## OTSEGO COUNTY

### RECOMMENDED EQUALIZED VALUE BY CLASS AGRICULTURAL

03/28/2019

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	1,807,100	49.29%	1.0000	1,807,100	3,665,985
CHARLTON	12,612,600	49.32%	1.0000	12,612,600	25,571,950
CHESTER	6,831,800	49.44%	1.0000	6,831,800	13,819,469
CORWITH	1,257,900	49.37%	1.0000	1,257,900	2,547,871
DOVER	6,736,300	49.68%	1.0000	6,736,300	13,560,415
ELMIRA	5,315,000	49.47%	1.0000	5,315,000	10,743,370
HAYES	4,329,500	49.13%	1.0000	4,329,500	8,812,403
LIVINGSTON	10,110,500	49.84%	1.0000	10,110,500	20,287,132
OTSEGO LAKE	0	0.00%	1.0000	0	143,257
CITY OF GAYLORD	0	0	1.0000	0	0
<b>COUNTY TOTAL</b>	<b>49,000,700</b>	<b>49.42%</b>		<b>49,000,700</b>	<b>99,151,852</b>

## OTSEGO COUNTY

### RECOMMENDED EQUALIZED VALUE BY CLASS COMMERCIAL

03/28/2019

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	19,725,200	49.92%	1.0000	19,725,200	39,516,109
CHARLTON	1,659,600	49.27%	1.0000	1,659,600	3,368,622
CHESTER	1,046,100	49.04%	1.0000	1,046,100	2,133,010
CORWITH	3,090,100	49.95%	1.0000	3,090,100	6,186,198
DOVER	1,236,700	49.46%	1.0000	1,236,700	2,500,313
ELMIRA	2,673,500	49.20%	1.0000	2,673,500	5,434,167
HAYES	2,077,800	49.05%	1.0000	2,077,800	4,236,298
LIVINGSTON	26,927,200	49.68%	1.0000	26,927,200	54,204,028
OTSEGO LAKE	6,073,300	49.78%	1.0000	6,073,300	12,199,104
CITY OF GAYLORD	123,033,751	50.00%	1.0000	123,033,751	246,067,502
<b>COUNTY TOTAL</b>	<b>187,543,251</b>	<b>49.90%</b>		<b>187,543,251</b>	<b>375,845,349</b>

## OTSEGO COUNTY

### RECOMMENDED EQUALIZED VALUE BY CLASS INDUSTRIAL

03/28/2019

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	3,303,200	49.86%	1.0000	3,303,200	6,625,191
CHARLTON	2,297,100	49.19%	1.0000	2,297,100	4,670,145
CHESTER	1,382,900	49.29%	1.0000	1,382,900	2,805,705
CORWITH	1,678,400	49.50%	1.0000	1,678,400	3,390,403
DOVER	173,900	49.92%	1.0000	173,900	348,357
ELMIRA	6,270,500	49.11%	1.0000	6,270,500	12,769,302
HAYES	1,395,600	49.10%	1.0000	1,395,600	2,842,203
LIVINGSTON	376,000	49.58%	1.0000	376,000	758,370
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	9,167,465	50.00%	1.0000	9,167,465	18,334,930
<b>COUNTY TOTAL</b>	<b>26,045,065</b>	<b>49.57%</b>		<b>26,045,065</b>	<b>52,544,607</b>

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

03/28/2019

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	229,697,800	49.94%	1.0000	229,697,800	459,970,931
CHARLTON	99,781,300	49.38%	1.0000	99,781,300	202,080,197
CHESTER	70,932,900	49.69%	1.0000	70,932,900	142,756,756
CORWITH	76,729,400	49.42%	1.0000	76,729,400	155,244,937
DOVER	33,130,100	49.13%	1.0000	33,130,100	67,438,586
ELMIRA	70,802,900	49.91%	1.0000	70,802,900	141,853,273
HAYES	119,595,700	49.24%	1.0000	119,595,700	242,884,573
LIVINGSTON	86,744,500	49.48%	1.0000	86,744,500	175,304,203
OTSEGO LAKE	179,005,200	49.53%	1.0000	179,005,200	361,402,398
CITY OF GAYLORD	47,144,046	50.00%	1.0000	47,144,046	94,288,092
<b>COUNTY TOTAL</b>	<b>1,013,563,846</b>	<b>49.61%</b>		<b>1,013,563,846</b>	<b>2,043,223,945</b>

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

03/28/2019

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	0	0.00%	1.0000	0	0
CHARLTON	0	0.00%	1.0000	0	0
CHESTER	0	0.00%	1.0000	0	0
CORWITH	0	0.00%	1.0000	0	0
DOVER	0	0.00%	1.0000	0	0
ELMIRA	0	0.00%	1.0000	0	0
HAYES	0	0.00%	1.0000	0	0
LIVINGSTON	0	0.00%	1.0000	0	0
OTSEGO LAKE	0	0.00%	1.0000	0	0
CITY OF GAYLORD	0	0.00%	1.0000	0	0
<b>COUNTY TOTAL</b>	<b>0</b>	<b>0.00%</b>		<b>0</b>	<b>0</b>

**OTSEGO COUNTY  
RECOMMENDED EQUALIZED VALUE BY CLASS  
PERSONAL PROPERTY**

03/28/2019

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
BAGLEY	16,181,400	50.00%	1.0000	16,181,400	32,362,800
CHARLTON	26,337,000	50.00%	1.0000	26,337,000	52,674,000
CHESTER	30,569,900	50.00%	1.0000	30,569,900	61,139,800
CORWITH	7,230,300	50.00%	1.0000	7,230,300	14,460,600
DOVER	6,404,900	50.00%	1.0000	6,404,900	12,809,800
ELMIRA	77,840,100	50.00%	1.0000	77,840,100	155,680,200
HAYES	22,185,100	50.00%	1.0000	22,185,100	44,370,200
LIVINGSTON	24,327,100	50.00%	1.0000	24,327,100	48,654,200
OTSEGO LAKE	9,344,600	50.00%	1.0000	9,344,600	18,689,200
CITY OF GAYLORD	28,159,700	50.00%	1.0000	28,159,700	56,319,400
<b>COUNTY TOTAL</b>	<b>248,580,100</b>	<b>50.00%</b>		<b>248,580,100</b>	<b>497,160,200</b>



**OTSEGO COUNTY  
JURISDICTIONS IN SCHOOL DISTRICTS  
2019 EQUALIZED VALUE**

SCHOOLS	REAL PROPERTY				TOTAL REAL	PERSONAL PROPERTY				TOTAL PERSONAL	GRAND TOTAL	
	AGRICULTURAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL		DEVELOPMENTAL	COMMERCIAL	INDUSTRIAL	RESIDENTIAL			UTILITY
<b>69020</b>												
<b>GAYLORD</b>	1,807,100	19,725,200	3,303,200	229,697,800	0	4,349,600	661,800	0	11,170,000	16,181,400	270,714,700	
	4,755,400	863,800	1,322,700	41,805,900	0	305,000	3,249,900	0	11,292,800	14,847,700	63,595,500	
	1,051,400	694,500	36,200	12,108,800	0	2,405,900	0	0	990,000	3,395,900	17,286,800	
	5,315,000	2,673,500	6,270,500	70,802,900	0	85,061,900	0	0	76,866,800	77,840,100	162,902,000	
	4,329,500	2,077,800	1,395,600	119,595,700	0	127,398,600	64,100	0	22,121,000	22,185,100	149,583,700	
	9,122,700	26,821,300	376,000	83,619,300	0	119,939,300	2,284,800	0	21,738,600	34,273,400	144,212,700	
	0	5,147,000	0	168,272,400	0	1,201,800	250,000	0	7,503,200	8,705,000	182,124,400	
	26,381,100	181,036,851	9,167,465	47,144,046	0	179,345,262	760,000	0	11,919,000	28,159,700	207,504,962	
<b>TOTALS</b>	0	123,033,751	21,871,665	773,046,846	0	1,002,336,463	4,921,700	0	163,601,400	195,588,300	1,197,924,762	
<b>GAYLORD (NO DEBT)</b>												
<b>OTSEGO LAKE</b>	0	0	0	1,101,800	0	1,101,800	0	0	0	0	1,101,800	
<b>TOTALS</b>	0	0	0	1,101,800	0	1,101,800	0	0	0	0	1,101,800	
<b>69030</b>												
<b>JOHANNESBURG/LEWISTON</b>												
	12,612,600	1,659,600	2,297,100	99,781,300	0	116,350,600	3,979,900	0	22,346,900	26,337,000	142,687,600	
	2,076,400	182,300	60,200	29,127,000	0	27,100	0	0	15,695,100	15,722,200	47,168,100	
	4,783,400	518,700	137,700	19,451,100	0	24,890,900	24,300	0	2,834,000	2,858,300	27,749,200	
<b>TOTALS</b>	19,472,400	2,360,600	2,495,000	148,359,400	0	172,687,400	61,600	0	40,876,000	44,937,500	217,604,900	
<b>69040</b>												
<b>VANDERBILT</b>												
	1,257,900	3,090,100	1,678,400	76,729,400	0	82,755,800	66,200	0	6,671,900	7,230,300	89,986,100	
	901,500	23,500	0	1,570,200	0	2,495,200	0	0	150,700	150,700	4,645,900	
	987,800	105,900	0	3,125,200	0	4,218,900	0	0	53,700	53,700	4,272,600	
	3,147,200	3,219,500	1,678,400	81,424,800	0	89,469,900	66,200	0	6,876,300	7,434,700	96,904,600	
<b>TOTALS</b>	0	926,300	0	9,631,000	0	10,557,300	4,900	0	634,700	639,600	11,196,900	
<b>CRAWFORD/AUSABLE</b>												
<b>(DEBT ONLY)</b>	0	0	0	9,631,000	0	10,557,300	4,900	0	634,700	639,600	11,196,900	
<b>TOTALS</b>	0	0	0	9,631,000	0	10,557,300	4,900	0	634,700	639,600	11,196,900	
<b>C.O.P. INTERMEDIATE</b>												
	1,807,100	19,725,200	3,303,200	229,697,800	0	254,533,300	661,800	0	11,170,000	16,181,400	270,714,700	
	12,612,600	1,659,600	2,297,100	99,781,300	0	116,350,600	3,979,900	0	22,346,900	26,337,000	142,687,600	
	6,831,800	1,046,100	1,382,900	70,932,900	0	80,193,700	332,100	0	26,987,900	30,569,900	110,763,600	
	1,257,900	3,090,100	1,678,400	76,729,400	0	82,755,800	66,200	0	6,671,900	7,230,300	89,986,100	
	6,736,300	1,236,700	173,900	33,130,100	0	41,277,000	973,300	0	3,974,700	4,404,900	47,681,900	
	5,315,000	2,673,500	6,270,500	70,802,900	0	85,061,900	64,100	0	76,866,800	77,840,100	162,902,000	
	4,329,500	2,077,800	1,395,600	119,595,700	0	127,398,600	2,284,800	0	22,121,000	22,185,100	149,583,700	
	10,110,500	26,927,200	376,000	86,744,500	0	124,158,200	64,100	0	21,732,300	24,327,100	148,485,300	
	0	5,147,000	0	169,374,200	0	174,521,200	1,201,800	0	7,503,200	8,705,000	182,124,400	
	49,000,700	186,616,951	26,045,065	47,144,046	0	179,345,262	760,000	0	11,919,000	28,159,700	207,504,962	
<b>TOTALS</b>	0	123,033,751	9,167,465	47,144,046	0	1,265,595,562	27,619,000	0	211,353,700	247,940,500	1,513,536,062	
<b>C.O.O.R. INTERMEDIATE</b>												
<b>OTSEGO LAKE</b>	0	926,300	0	9,631,000	0	10,557,300	4,900	0	634,700	639,600	11,196,900	
<b>TOTALS</b>	0	926,300	0	9,631,000	0	10,557,300	4,900	0	634,700	639,600	11,196,900	
<b>KIRTLAND COMMUNITY</b>												
	0	926,300	0	10,732,800	0	11,659,100	4,900	0	634,700	639,600	12,298,700	
	0	926,300	0	10,732,800	0	11,659,100	4,900	0	634,700	639,600	12,298,700	
<b>STATE EQUALIZED VALUE</b>	1,524,732,962					11,659,100	4,900	0	634,700	639,600	12,298,700	