



# 2024 Equalization Report

*Bay County  
Equalization Department*

*Keegan Bengel  
Equalization Director*

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**BAY COUNTY  
EQUALIZATION DEPARTMENT**

**James A. Barcia**  
County Executive

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**Keegan Bengel**  
Director  
bengelk@baycounty.net

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April 16, 2024

To: Bay County Board of Commissioners

From: Equalization Department

RE: 2024 Equalization Report

The Bay County Equalization Department has completed its review of the 2024 Assessment rolls of the fourteen (14) Townships and five (5) Cities of Bay County. The 2024 Bay County Equalization Report prepared by the Bay County Equalization Department is submitted for approval and adoption.

The recommended County Equalized Value for 2024 is \$4,882,960,853. This is a combination of \$4,588,911,116 of Real Property and \$294,049,737 of Personal Property.

Respectfully Submitted,

Keegan Bengel, MMAO (4)

Equalization Director

# Local Assessors & Equalization Department

## Assessment Jurisdiction

010 Bangor Township  
020 Beaver Township  
030 Frankenlust Township  
040 Fraser Township  
050 Garfield Township  
060 Gibson Township  
070 Hampton Township  
080 Kawkawlin Township  
090 Merritt Township  
100 Monitor Township  
110 Mt. Forest Township  
120 Pinconning Township  
130 Portsmouth Township  
140 Williams Township  
150 City of Auburn  
160 City of Bay City  
170 City of Essexville  
180 City of Pinconning  
190 City of Midland

## Assessing Officer

Tod Fackler  
Joan Fackler  
Anissa Zaucha  
Steve Coucke  
Anissa Zaucha  
Anissa Zaucha  
Ronda Parks  
Joan Fackler  
Anissa Zaucha  
Beth Patterson  
Brandon Murphy  
Brandon Murphy  
Patti Peltier  
Tod Fackler  
Patti Peltier  
Wade Slivik  
Ronda Parks  
Brandon Murphy  
Kayla Ripley

## **Equalization Department**

Jennifer Delorge, MCAO (2)  
Tax Mapping & Legal Descriptions

Jeff Wenglikowski, MCAO (2)  
Senior Appraiser

Keegan Bengel, MMAO (4)  
Director

**Personal and Real Property - TOTALS**

**L-4024**

**Bay County**

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Bangor	6,694.93	688,749,800	688,749,800	28,227,300	28,227,300	716,977,100	716,977,100
Beaver	22,623.43	158,960,100	158,960,100	4,882,603	4,882,603	163,842,703	163,842,703
Frankenlust	14,181.43	225,764,393	225,764,393	7,519,550	7,519,550	233,283,943	233,283,943
Fraser	20,524.21	173,997,300	173,997,300	9,824,000	9,824,000	183,821,300	183,821,300
Garfield	22,862.14	105,885,300	105,885,300	2,660,750	2,660,750	108,546,050	108,546,050
Gibson	22,787.88	74,200,037	74,200,037	3,497,900	3,497,900	77,697,937	77,697,937
Hampton	17,073.77	400,250,400	400,250,400	55,482,500	55,482,500	455,732,900	455,732,900
Kawkawlin	21,219.97	261,732,900	261,732,900	13,924,500	13,924,500	275,657,400	275,657,400
Merritt	20,204.01	112,559,443	112,559,443	8,491,434	8,491,434	121,050,877	121,050,877
Monitor	24,320.51	580,848,608	580,848,608	62,083,400	62,083,400	642,932,008	642,932,008
Mt Forest	23,040.53	91,059,221	91,059,221	2,183,100	2,183,100	93,242,321	93,242,321
Pinconning	23,102.43	140,540,114	140,540,114	14,400,400	14,400,400	154,940,514	154,940,514
Portsmouth	12,425.87	161,150,750	161,150,750	6,357,600	6,357,600	167,508,350	167,508,350
Williams	21,133.05	307,022,450	307,022,450	10,758,050	10,758,050	317,780,500	317,780,500
Auburn	524.30	74,817,100	74,817,100	2,148,500	2,148,500	76,965,600	76,965,600
Bay City	5,107.50	879,969,150	879,969,150	53,963,850	53,963,850	933,933,000	933,933,000
Essexville	1,180.24	109,708,500	109,637,450	5,682,200	5,682,200	115,390,700	115,319,650
Pinconning	454.90	34,719,000	34,719,000	1,571,500	1,571,500	36,290,500	36,290,500
Midland	233.55	7,047,600	7,047,600	390,600	390,600	7,438,200	7,438,200
<b>Totals for County</b>	<b>279,694.65</b>	<b>4,588,982,166</b>	<b>4,588,911,116</b>	<b>294,049,737</b>	<b>294,049,737</b>	<b>4,883,031,903</b>	<b>4,882,960,853</b>

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF BAY 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 real property classifications in each 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 pursuant to the provisions of 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 \_\_\_\_\_, 20

\_\_\_\_\_  
Equalization Director

\_\_\_\_\_  
Clerk of the Board of Commissioners

\_\_\_\_\_  
Chairperson of Board of Commissioners

**Equalized Valuations - REAL**

**L-4024**

**Bay County**

Statement of acreage and valuation in the year 2024 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
Bangor	-	162,481,250	17,375,000	508,893,550	-	-	688,749,800
Beaver	50,897,500	2,374,800	783,400	104,904,400	-	-	158,960,100
Frankenlust	31,731,550	17,880,000	805,950	175,346,893	-	-	225,764,393
Fraser	43,966,000	11,107,400	768,200	118,155,700	-	-	173,997,300
Garfield	37,199,000	1,300,050	466,350	66,919,900	-	-	105,885,300
Gibson	37,196,910	954,800	503,800	35,544,527	-	-	74,200,037
Hampton	35,959,600	76,987,400	15,707,700	271,595,700	-	-	400,250,400
Kawkawlin	43,487,100	17,745,200	3,218,800	197,281,800	-	-	261,732,900
Merritt	67,685,393	1,572,450	2,578,550	40,723,050	-	-	112,559,443
Monitor	62,478,100	51,912,200	34,514,100	431,944,208	-	-	580,848,608
Mt Forest	30,770,815	372,700	658,100	59,257,606	-	-	91,059,221
Pinconning	47,469,800	7,852,900	3,233,500	81,983,914	-	-	140,540,114
Portsmouth	34,242,050	5,683,500	2,927,900	118,297,300	-	-	161,150,750
Williams	52,316,900	19,653,200	42,393,250	192,659,100	-	-	307,022,450
Auburn	-	12,288,800	-	62,528,300	-	-	74,817,100
Bay City	-	196,065,600	44,861,400	639,042,150	-	-	879,969,150
Essexville	-	2,449,350	3,025,900	104,162,200	-	-	109,637,450
Pinconning	-	8,762,800	2,854,200	23,102,000	-	-	34,719,000
Midland	-	6,910,200	2,400	135,000	-	-	7,047,600
<b>Total for County</b>	<b>575,400,718</b>	<b>604,354,600</b>	<b>176,678,500</b>	<b>3,232,477,298</b>	<b>-</b>	<b>-</b>	<b>4,588,911,116</b>

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF BAY 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 real property classifications in each 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 pursuant to the provisions of 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 \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Equalization Director

\_\_\_\_\_  
Clerk of the Board of Commissioners

\_\_\_\_\_  
Chairperson of Board of Commissioners

**Assessed Valuations - REAL**

**L-4024**

**Bay County**

Statement of acreage and valuation in the year 2024 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
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
Bangor	-	162,481,250	17,375,000	508,893,550	-	-	688,749,800
Beaver	50,897,500	2,374,800	783,400	104,904,400	-	-	158,960,100
Frankenlust	31,731,550	17,880,000	805,950	175,346,893	-	-	225,764,393
Fraser	43,966,000	11,107,400	768,200	118,155,700	-	-	173,997,300
Garfield	37,199,000	1,300,050	466,350	66,919,900	-	-	105,885,300
Gibson	37,196,910	954,800	503,800	35,544,527	-	-	74,200,037
Hampton	35,959,600	76,987,400	15,707,700	271,595,700	-	-	400,250,400
Kawkawlin	43,487,100	17,745,200	3,218,800	197,281,800	-	-	261,732,900
Merritt	67,685,393	1,572,450	2,578,550	40,723,050	-	-	112,559,443
Monitor	62,478,100	51,912,200	34,514,100	431,944,208	-	-	580,848,608
Mt Forest	30,770,815	372,700	658,100	59,257,606	-	-	91,059,221
Pinconning	47,469,800	7,852,900	3,233,500	81,983,914	-	-	140,540,114
Portsmouth	34,242,050	5,683,500	2,927,900	118,297,300	-	-	161,150,750
Williams	52,316,900	19,653,200	42,393,250	192,659,100	-	-	307,022,450
Auburn	-	12,288,800	-	62,528,300	-	-	74,817,100
Bay City	-	196,065,600	44,861,400	639,042,150	-	-	879,969,150
Essexville	-	2,520,400	3,025,900	104,162,200	-	-	109,708,500
Pinconning	-	8,762,800	2,854,200	23,102,000	-	-	34,719,000
Midland	-	6,910,200	2,400	135,000	-	-	7,047,600
<b>Total for County</b>	<b>575,400,718</b>	<b>604,425,650</b>	<b>176,678,500</b>	<b>3,232,477,298</b>	-	-	<b>4,588,982,166</b>

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF BAY 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 real property classifications in each 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 pursuant to the provisions of 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 \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Equalization Director

\_\_\_\_\_  
Clerk of the Board of Commissioners

\_\_\_\_\_  
Chairperson of Board of Commissioners

**Bay County**  
**Previous and Current Values**

<b>AGRICULTURAL</b>								
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change
010	BANGOR	0	0	0	N/A	0	0	N/A
020	BEAVER	383	48,282,900	50,897,500	5.42%	24,057,725	25,082,826	4.26%
030	FRANKENLUST	233	31,813,138	31,731,550	-0.26%	16,043,825	16,726,456	4.25%
040	FRASER	385	45,960,800	43,966,000	-4.34%	22,644,582	23,889,508	5.50%
050	GARFIELD	280	33,943,060	37,199,000	9.59%	12,985,638	13,580,815	4.58%
060	GIBSON	287	34,400,300	37,196,910	8.13%	13,507,364	13,751,209	1.81%
070	HAMPTON	399	32,596,300	35,959,600	10.32%	21,047,869	22,039,944	4.71%
080	KAWKAWLIN	385	41,802,500	43,487,100	4.03%	20,163,908	21,161,639	4.95%
090	MERRITT	509	68,980,500	67,685,393	-1.88%	33,428,350	34,243,346	2.44%
100	MONITOR	470	52,324,800	62,478,100	19.40%	31,778,096	33,951,171	6.84%
110	MT FOREST	228	26,681,483	30,770,815	15.33%	12,978,882	13,740,786	5.87%
120	PINCONNING	376	40,981,900	47,469,800	15.83%	18,020,382	20,684,743	14.79%
130	PORTSMOUTH	325	32,156,000	34,242,050	6.49%	18,874,080	19,509,539	3.37%
140	WILLIAMS	359	50,004,450	52,316,900	4.62%	24,773,125	26,107,440	5.39%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A
<b>Bay County Total</b>		<b>4,619</b>	<b>539,928,131</b>	<b>575,400,718</b>	<b>6.57%</b>	<b>270,303,826</b>	<b>284,469,422</b>	<b>5.24%</b>

<b>COMMERCIAL</b>								
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change
010	BANGOR	396	173,032,750	162,481,250	-6.10%	100,630,716	106,428,399	5.76%
020	BEAVER	22	2,133,000	2,374,800	11.34%	1,626,800	1,445,495	-11.14%
030	FRANKENLUST	89	18,671,550	17,880,000	-4.24%	15,677,480	15,821,642	0.92%
040	FRASER	76	10,584,900	11,107,400	4.94%	7,608,353	8,045,549	5.75%
050	GARFIELD	19	1,259,850	1,300,050	3.19%	826,045	897,704	8.67%
060	GIBSON	9	1,038,700	954,800	-8.08%	797,127	839,354	5.30%
070	HAMPTON	211	75,127,900	76,987,400	2.48%	53,598,911	57,923,498	8.07%
080	KAWKAWLIN	181	16,726,400	17,745,200	6.09%	14,672,620	15,685,431	6.90%
090	MERRITT	25	1,533,350	1,572,450	2.55%	1,159,739	1,235,961	6.57%
100	MONITOR	175	50,179,800	51,912,200	3.45%	44,728,870	46,768,118	4.56%
110	MT FOREST	7	312,184	372,700	19.38%	159,552	185,426	16.22%
120	PINCONNING	87	7,563,900	7,852,900	3.82%	5,840,868	6,160,534	5.47%
130	PORTSMOUTH	80	5,499,800	5,683,500	3.34%	4,908,052	5,098,690	3.88%
140	WILLIAMS	85	19,742,000	19,653,200	-0.45%	14,223,996	15,633,840	9.91%
150	CITY OF AUBURN	105	12,141,900	12,288,800	1.21%	9,845,119	10,347,893	5.11%
160	CITY OF BAY CITY	1159	200,653,100	196,065,600	-2.29%	157,100,886	164,255,493	4.55%
170	CITY OF ESSEXVILLE	62	2,430,100	2,520,400	3.72%	1,818,545	1,884,403	3.74%
180	CITY OF PINCONNING	105	8,139,800	8,762,800	7.65%	7,199,524	7,604,909	5.63%
190	CITY OF MIDLAND	27	6,718,300	6,910,200	2.86%	5,003,628	4,672,820	-6.61%
<b>Bay County Total</b>		<b>2,920</b>	<b>613,489,284</b>	<b>604,425,650</b>	<b>-1.48%</b>	<b>447,426,831</b>	<b>470,935,159</b>	<b>5.25%</b>



**Bay County**  
**Previous and Current Values**

		<b>INDUSTRIAL</b>						
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change
010	BANGOR	93	17,112,850	17,375,000	1.53%	11,302,381	11,528,159	2.00%
020	BEAVER	9	783,900	783,400	-0.06%	318,652	334,578	5.00%
030	FRANKENLUST	11	671,550	805,950	20.01%	311,461	327,028	5.00%
040	FRASER	5	767,200	768,200	0.13%	503,062	528,212	5.00%
050	GARFIELD	6	466,350	466,350	0.00%	141,305	148,368	5.00%
060	GIBSON	7	489,600	503,800	2.90%	135,841	142,630	5.00%
070	HAMPTON	13	15,483,100	15,707,700	1.45%	13,156,502	12,682,099	-3.61%
080	KAWKAWLIN	27	2,811,500	3,218,800	N/A	2,178,408	2,636,674	21.04%
090	MERRITT	29	2,304,700	2,578,550	11.88%	1,478,212	1,533,739	3.76%
100	MONITOR	87	29,190,700	34,514,100	N/A	25,518,421	30,837,114	20.84%
110	MT FOREST	11	658,000	658,100	0.02%	219,557	230,529	5.00%
120	PINCONNING	23	3,107,800	3,233,500	4.04%	2,541,423	2,648,255	4.20%
130	PORTSMOUTH	38	2,877,300	2,927,900	N/A	2,084,963	2,167,245	3.95%
140	WILLIAMS	43	41,283,400	42,393,250	2.69%	36,385,952	37,161,503	2.13%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	227	42,489,350	44,861,400	5.58%	34,806,387	36,898,599	6.01%
170	CITY OF ESSEXVILLE	22	2,865,600	3,025,900	5.59%	2,590,952	2,699,440	4.19%
180	CITY OF PINCONNING	11	2,846,900	2,854,200	0.26%	2,224,803	2,634,549	18.42%
190	CITY OF MIDLAND	1	2,300	2,400	4.35%	2,300	2,400	4.35%
<b>Bay County Total</b>		<b>663</b>	<b>166,212,100</b>	<b>176,678,500</b>	<b>6.30%</b>	<b>135,900,582</b>	<b>145,141,121</b>	<b>6.80%</b>

		<b>RESIDENTIAL</b>						
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change
010	BANGOR	5613	445,209,900	508,893,550	14.30%	353,640,977	381,370,850	7.84%
020	BEAVER	1138	96,986,378	104,904,400	8.16%	71,845,039	78,245,097	8.91%
030	FRANKENLUST	1590	164,542,405	175,346,893	6.57%	125,043,063	136,659,984	9.29%
040	FRASER	1682	100,450,200	118,155,700	17.63%	75,277,953	81,621,125	8.43%
050	GARFIELD	819	54,740,000	66,919,900	22.25%	39,170,318	42,662,892	8.92%
060	GIBSON	570	29,509,400	35,544,527	20.45%	18,976,465	21,581,744	13.73%
070	HAMPTON	2830	236,637,900	271,595,700	14.77%	185,553,593	200,631,335	8.13%
080	KAWKAWLIN	2193	163,792,466	197,281,800	20.45%	121,431,560	130,158,421	7.19%
090	MERRITT	535	34,571,150	40,723,050	17.79%	26,568,927	28,366,456	6.77%
100	MONITOR	4208	383,210,550	431,944,208	12.72%	302,053,523	326,280,251	8.02%
110	MT FOREST	758	50,974,200	59,257,606	16.25%	31,912,969	34,265,184	7.37%
120	PINCONNING	1210	73,706,023	81,983,914	11.23%	48,547,475	51,881,071	6.87%
130	PORTSMOUTH	1445	105,593,700	118,297,300	12.03%	79,410,755	85,875,389	8.14%
140	WILLIAMS	1926	171,206,750	192,659,100	12.53%	126,543,675	137,417,935	8.59%
150	CITY OF AUBURN	772	55,053,600	62,528,300	13.58%	46,021,765	49,687,232	7.96%
160	CITY OF BAY CITY	12985	554,077,450	639,042,150	15.33%	451,164,431	484,177,425	7.32%
170	CITY OF ESSEXVILLE	1516	93,261,700	104,162,200	11.69%	75,261,365	80,619,918	7.12%
180	CITY OF PINCONNING	504	19,611,100	23,102,000	17.80%	14,836,747	15,958,266	7.56%
190	CITY OF MIDLAND	46	85,400	135,000	58.08%	68,421	112,506	64.43%
<b>Bay County Total</b>		<b>42,340</b>	<b>2,833,220,272</b>	<b>3,232,477,298</b>	<b>14.09%</b>	<b>2,193,329,021</b>	<b>2,367,573,081</b>	<b>7.94%</b>

**Bay County  
Previous and Current Values**

DEVELOPMENTAL									
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change	
010	BANGOR	0	0	0	N/A	0	0	N/A	
020	BEAVER	0	0	0	N/A	0	0	N/A	
030	FRANKENLUST	0	0	0	N/A	0	0	N/A	
040	FRASER	0	0	0	N/A	0	0	N/A	
050	GARFIELD	0	0	0	N/A	0	0	N/A	
060	GIBSON	0	0	0	N/A	0	0	N/A	
070	HAMPTON	0	0	0	N/A	0	0	N/A	
080	KAWKAWLIN	0	0	0	N/A	0	0	N/A	
090	MERRITT	0	0	0	N/A	0	0	N/A	
100	MONITOR	0	0	0	N/A	0	0	N/A	
110	MT FOREST	0	0	0	N/A	0	0	N/A	
120	PINCONNING	0	0	0	N/A	0	0	N/A	
130	PORTSMOUTH	0	0	0	N/A	0	0	N/A	
140	WILLIAMS	0	0	0	N/A	0	0	N/A	
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A	
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A	
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A	
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A	
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A	
Bay County Total		0	0	0	N/A	0	0	N/A	

AGRICULTURAL PERSONAL									
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change	
010	BANGOR	0	0	0	N/A	0	0	N/A	
020	BEAVER	0	0	0	N/A	0	0	N/A	
030	FRANKENLUST	0	0	0	N/A	0	0	N/A	
040	FRASER	0	0	0	N/A	0	0	N/A	
050	GARFIELD	0	0	0	N/A	0	0	N/A	
060	GIBSON	0	0	0	N/A	0	0	N/A	
070	HAMPTON	0	0	0	N/A	0	0	N/A	
080	KAWKAWLIN	0	0	0	N/A	0	0	N/A	
090	MERRITT	0	0	0	N/A	0	0	N/A	
100	MONITOR	0	0	0	N/A	0	0	N/A	
110	MT FOREST	0	0	0	N/A	0	0	N/A	
120	PINCONNING	0	0	0	N/A	0	0	N/A	
130	PORTSMOUTH	0	0	0	N/A	0	0	N/A	
140	WILLIAMS	0	0	0	N/A	0	0	N/A	
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A	
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A	
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A	
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A	
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A	
Bay County Total		0	0	0	N/A	0	0	N/A	

**Bay County**  
**Previous and Current Values**

<b>COMMERCIAL PERSONAL</b>								
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change
010	BANGOR	527	11,045,200	12,435,400	12.59%	11,045,200	12,435,400	12.59%
020	BEAVER	28	183,600	195,700	6.59%	183,600	195,700	6.59%
030	FRANKENLUST	116	1,784,800	2,091,100	17.16%	1,784,800	2,091,100	17.16%
040	FRASER	90	1,374,200	2,274,900	65.54%	1,374,200	2,274,900	65.54%
050	GARFIELD	31	102,150	89,700	-12.19%	102,150	89,700	-12.19%
060	GIBSON	35	420,150	347,700	-17.24%	420,150	347,700	-17.24%
070	HAMPTON	297	5,185,800	4,653,200	N/A	5,243,800	4,711,200	-10.16%
080	KAWKAWLIN	165	2,157,500	2,542,300	17.84%	2,157,500	2,542,300	17.84%
090	MERRITT	33	2,631,300	2,789,834	6.02%	2,631,300	2,789,834	6.02%
100	MONITOR	287	12,474,100	21,452,900	71.98%	12,474,100	21,452,900	71.98%
110	MT FOREST	15	216,400	345,700	59.75%	216,400	345,700	59.75%
120	PINCONNING	87	3,054,300	3,138,000	2.74%	3,054,300	3,138,000	2.74%
130	PORTSMOUTH	76	946,600	916,500	-3.18%	946,600	916,500	-3.18%
140	WILLIAMS	120	2,051,900	2,434,300	18.64%	2,051,900	2,434,300	18.64%
150	CITY OF AUBURN	93	551,600	511,900	-7.20%	551,600	511,900	-7.20%
160	CITY OF BAY CITY	1143	17,742,600	18,649,000	5.11%	17,742,600	18,649,000	5.11%
170	CITY OF ESSEXVILLE	63	610,400	324,100	-46.90%	610,400	324,100	-46.90%
180	CITY OF PINCONNING	108	812,400	789,800	-2.78%	812,400	789,800	-2.78%
190	CITY OF MIDLAND	10	115,900	4,900	-95.77%	115,900	4,900	-95.77%
<b>Bay County Total</b>		<b>3,324</b>	<b>63,460,900</b>	<b>75,986,934</b>	<b>19.74%</b>	<b>63,518,900</b>	<b>76,044,934</b>	<b>19.72%</b>

<b>INDUSTRIAL PERSONAL</b>								
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change
010	BANGOR	29	260,400	978,000	275.58%	260,400	978,000	275.58%
020	BEAVER	1	0	0	N/A	0	0	N/A
030	FRANKENLUST	0	0	0	N/A	0	0	N/A
040	FRASER	0	0	0	N/A	0	0	N/A
050	GARFIELD	0	0	0	N/A	0	0	N/A
060	GIBSON	0	0	0	N/A	0	0	N/A
070	HAMPTON	9	47,007,700	27,965,000	-40.51%	47,007,700	27,965,000	-40.51%
080	KAWKAWLIN	13	82,500	660,700	700.85%	82,500	660,700	700.85%
090	MERRITT	2	0	753,900	N/A	0	753,900	N/A
100	MONITOR	8	0	0	N/A	0	0	N/A
110	MT FOREST	0	0	0	N/A	0	0	N/A
120	PINCONNING	1	364,200	368,700	1.24%	364,200	368,700	1.24%
130	PORTSMOUTH	3	0	0	N/A	0	0	N/A
140	WILLIAMS	12	72,600	3,700	-94.90%	72,600	3,700	-94.90%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	63	5,925,000	7,384,600	24.63%	5,925,000	7,384,600	24.63%
170	CITY OF ESSEXVILLE	9	2,364,100	2,491,200	5.38%	2,364,100	2,491,200	5.38%
180	CITY OF PINCONNING	2	59,500	53,300	-10.42%	59,500	53,300	-10.42%
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A
<b>Bay County Total</b>		<b>152</b>	<b>56,136,000</b>	<b>40,659,100</b>	<b>-27.57%</b>	<b>56,136,000</b>	<b>40,659,100</b>	<b>-27.57%</b>

**Bay County**  
**Previous and Current Values**

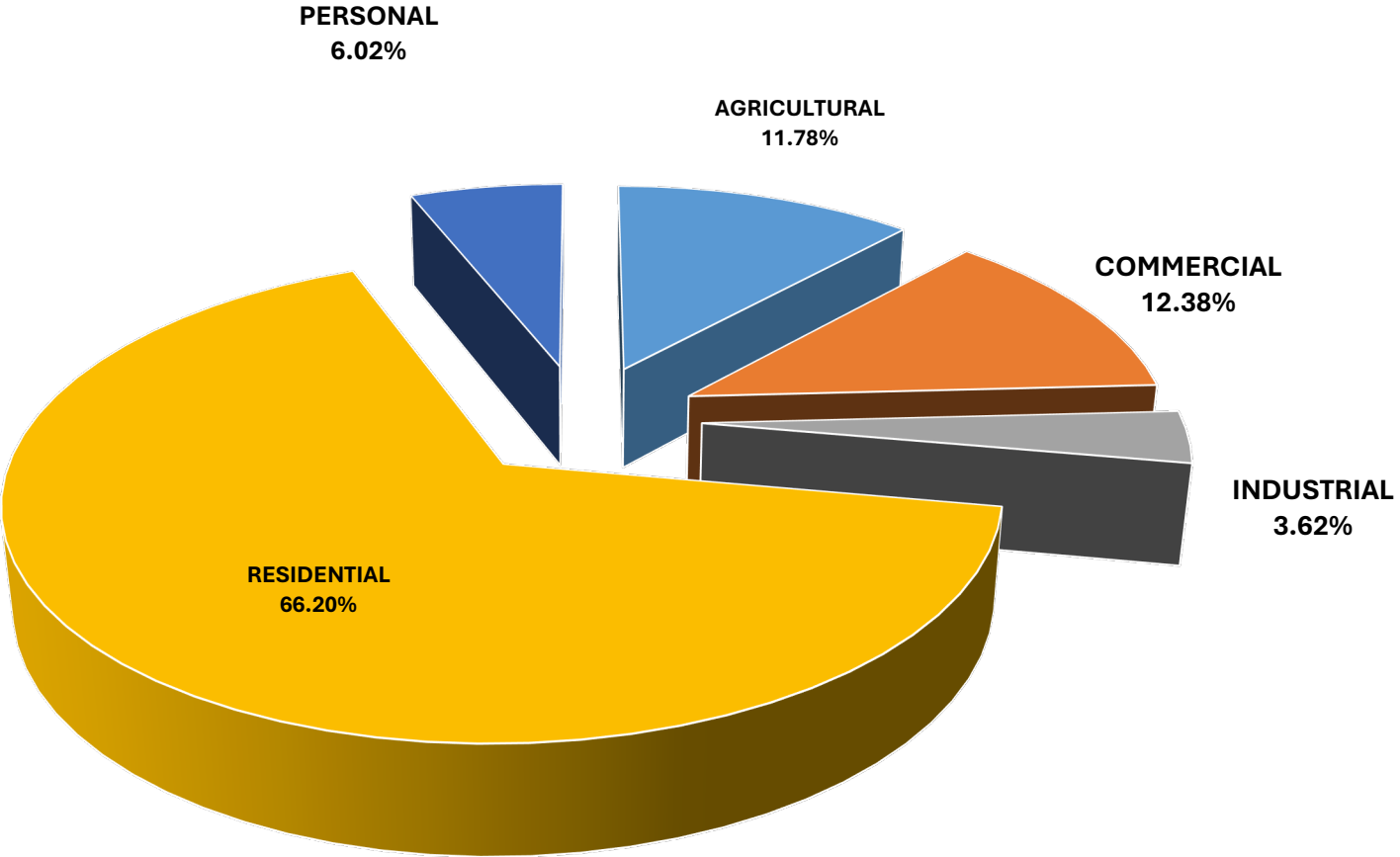
<b>RESIDENTIAL PERSONAL</b>									
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change	
010	BANGOR	0	0	0	N/A	0	0	N/A	
020	BEAVER	0	0	0	N/A	0	0	N/A	
030	FRANKENLUST	0	0	0	N/A	0	0	N/A	
040	FRASER	0	0	0	N/A	0	0	N/A	
050	GARFIELD	0	0	0	N/A	0	0	N/A	
060	GIBSON	0	0	0	N/A	0	0	N/A	
070	HAMPTON	0	0	0	N/A	0	0	N/A	
080	KAWKAWLIN	0	0	0	N/A	0	0	N/A	
090	MERRITT	0	0	0	N/A	0	0	N/A	
100	MONITOR	0	0	0	N/A	0	0	N/A	
110	MT FOREST	0	0	0	N/A	0	0	N/A	
120	PINCONNING	0	0	0	N/A	0	0	N/A	
130	PORTSMOUTH	0	0	0	N/A	0	0	N/A	
140	WILLIAMS	0	0	0	N/A	0	0	N/A	
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A	
160	CITY OF BAY CITY	0	0	0	N/A	0	0	N/A	
170	CITY OF ESSEXVILLE	0	0	0	N/A	0	0	N/A	
180	CITY OF PINCONNING	0	0	0	N/A	0	0	N/A	
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A	
<b>Bay County Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	<b>0</b>	<b>0</b>	<b>N/A</b>	

<b>UTILITY PERSONAL</b>									
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	2024 Assessed Value	AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change	
010	BANGOR	9	15,111,000	14,813,900	-1.97%	15,111,000	14,813,900	-1.97%	
020	BEAVER	3	4,513,300	4,686,903	3.85%	4,513,300	4,686,903	3.85%	
030	FRANKENLUST	4	5,293,800	5,428,450	2.54%	5,046,671	5,187,302	2.79%	
040	FRASER	4	7,532,800	7,549,100	0.22%	7,317,917	7,362,607	0.61%	
050	GARFIELD	2	2,206,600	2,571,050	16.52%	2,152,239	2,528,180	17.47%	
060	GIBSON	7	2,784,350	3,150,200	13.14%	2,592,928	2,968,623	14.49%	
070	HAMPTON	10	22,556,700	22,864,300	1.36%	22,556,700	22,864,300	1.36%	
080	KAWKAWLIN	14	10,489,400	10,721,500	2.21%	9,989,568	10,278,010	2.89%	
090	MERRITT	8	4,919,600	4,947,700	0.57%	4,554,600	4,595,075	0.89%	
100	MONITOR	7	39,549,900	40,630,500	2.73%	37,347,412	40,255,141	7.79%	
110	MT FOREST	4	1,870,600	1,837,400	-1.77%	1,870,600	1,837,400	-1.77%	
120	PINCONNING	6	11,496,300	10,893,700	-5.24%	11,496,300	10,893,700	-5.24%	
130	PORTSMOUTH	4	5,427,200	5,441,100	0.26%	4,712,727	4,737,092	0.52%	
140	WILLIAMS	5	8,073,400	8,320,050	3.06%	8,073,400	8,320,050	3.06%	
150	CITY OF AUBURN	2	1,641,800	1,636,600	-0.32%	1,641,800	1,636,600	-0.32%	
160	CITY OF BAY CITY	6	18,049,250	27,930,250	54.74%	18,049,250	27,930,250	54.74%	
170	CITY OF ESSEXVILLE	3	2,658,400	2,866,900	7.84%	2,658,400	2,866,900	7.84%	
180	CITY OF PINCONNING	1	751,300	728,400	-3.05%	751,300	728,400	-3.05%	
190	CITY OF MIDLAND	1	344,400	385,700	11.99%	344,400	385,700	11.99%	
<b>Bay County Total</b>		<b>100</b>	<b>165,270,100</b>	<b>177,403,703</b>	<b>7.34%</b>	<b>160,780,512</b>	<b>174,876,133</b>	<b>8.77%</b>	

**Bay County  
Previous and Current Values**

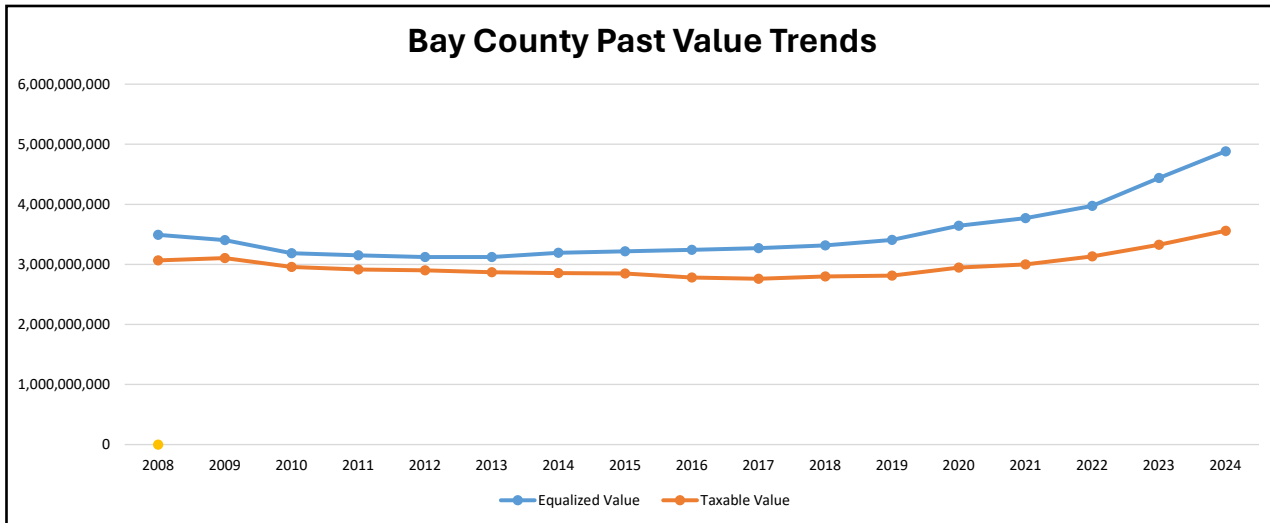
Unit #	Unit Name	Number of Parcels	2023 Assessed Value	Total Values		AV % Change	2023 Taxable Value	2024 Taxable Value	TV % Change
				2024 Assessed Value					
010	BANGOR	6,667	661,772,100	716,977,100		8.34%	491,990,674	527,554,708	7.23%
020	BEAVER	1,584	152,883,078	163,842,703		7.17%	102,545,116	109,990,599	7.26%
030	FRANKENLUST	2,043	222,777,243	233,283,943		4.72%	163,907,300	176,813,512	7.87%
040	FRASER	2,242	166,670,100	183,821,300		10.29%	114,726,067	123,721,901	7.84%
050	GARFIELD	1,157	92,718,010	108,546,050		17.07%	55,377,695	59,907,659	8.18%
060	GIBSON	915	68,642,500	77,697,937		13.19%	36,429,875	39,631,260	8.79%
070	HAMPTON	3,769	434,595,400	455,732,900		4.86%	348,165,075	348,817,376	0.19%
080	KAWKAWLIN	2,978	237,862,266	275,657,400		15.89%	170,676,064	183,123,175	7.29%
090	MERRITT	1,141	114,940,600	121,050,877		5.32%	69,821,128	73,518,311	5.30%
100	MONITOR	5,242	566,929,850	642,932,008		13.41%	453,900,422	499,544,695	10.06%
110	MT FOREST	1,023	80,712,867	93,242,321		15.52%	47,357,960	50,605,025	6.86%
120	PINCONNING	1,790	140,274,423	154,940,514		10.46%	89,864,948	95,775,003	6.58%
130	PORTSMOUTH	1,971	152,500,600	167,508,350		9.84%	110,937,177	118,304,455	6.64%
140	WILLIAMS	2,550	292,434,500	317,780,500		8.67%	212,124,648	227,078,768	7.05%
150	CITY OF AUBURN	972	69,388,900	76,965,600		10.92%	58,060,284	62,183,625	7.10%
160	CITY OF BAY CITY	15,583	838,936,750	933,933,000		11.32%	684,788,554	739,295,367	7.96%
170	CITY OF ESSEXVILLE	1,675	104,190,300	115,390,700		10.75%	85,303,762	90,888,200	6.55%
180	CITY OF PINCONNING	731	32,221,000	36,290,500		12.63%	25,884,274	27,769,224	7.28%
190	CITY OF MIDLAND	85	7,266,300	7,438,200		2.37%	5,534,649	5,178,326	-6.44%
<b>Bay County Total</b>		<b>54,118</b>	<b>4,437,716,787</b>	<b>4,883,031,903</b>		<b>10.03%</b>	<b>3,327,395,672</b>	<b>3,559,698,950</b>	<b>6.98%</b>

### Bay County Equalized Value Segmented by Property Class



### Bay County Past Value Trends

Year	Equalized Value	% Change	Taxable Value	% Change
2008	3,493,256,286	Base Year	3,065,311,658	Base Year
2009	3,405,043,404	-2.53%	3,105,175,515	1.30%
2010	3,186,569,603	-6.42%	2,958,552,650	-4.72%
2011	3,149,205,876	-1.17%	2,916,647,488	-1.42%
2012	3,122,001,314	-0.86%	2,901,967,896	-0.50%
2013	3,122,878,288	0.03%	2,870,408,411	-1.09%
2014	3,191,992,772	2.21%	2,853,948,154	-0.57%
2015	3,217,301,156	0.79%	2,847,034,923	-0.24%
2016	3,240,875,362	0.73%	2,781,650,950	-2.30%
2017	3,269,885,174	0.90%	2,760,381,937	-0.76%
2018	3,315,567,832	1.40%	2,797,648,685	1.35%
2019	3,408,075,691	2.79%	2,812,091,092	0.52%
2020	3,641,836,075	6.86%	2,946,153,607	4.77%
2021	3,769,332,477	3.50%	2,999,644,472	1.82%
2022	3,972,052,687	5.38%	3,133,133,979	4.45%
2023	4,437,716,787	11.72%	3,327,395,672	6.20%
<b>2024</b>	<b>4,883,031,903</b>	<b>10.03%</b>	<b>3,559,698,950</b>	<b>6.98%</b>



## Value Trends in Terms of Tax Dollars

Year	Taxable Value	Year	Operating millage	Library	Mosquito Control	Senior Citizen	Medical Care Facility	Historical Preservation	911/County Dispatch	Veterans	Forest Sustain Program	Medical Care Facility	Animal Service
2008	3,065,311,658	2008	17,496,185.88	5,347,436.19	1,680,403.85	2,605,514.91	2,291,627.00	290,591.55	3,218,577.24	305,305.04	305,305.04	3,055,809.19	2,145,718.16
2009	3,105,175,515	2009	17,723,720.80	5,416,978.69	1,702,257.22	2,639,399.19	2,321,429.22	294,370.64	3,260,434.29	309,275.48	309,275.48	3,095,549.47	2,173,622.86
2010	2,958,552,650	2010	16,886,826.82	5,161,195.10	1,621,878.56	2,514,769.75	2,211,813.96	280,470.79	3,106,480.28	294,671.84	294,671.84	2,949,381.14	2,070,986.86
2011	2,916,647,488	2011	16,647,640.53	5,088,091.54	1,598,906.15	2,479,150.36	2,180,485.66	276,498.18	3,062,479.86	290,498.09	290,498.09	2,907,605.88	2,041,653.24
2012	2,901,967,896	2012	16,563,852.36	5,062,482.99	1,590,858.80	2,466,672.71	2,169,511.20	275,106.56	3,047,066.29	289,036.00	289,036.00	2,892,971.80	2,031,377.53
2013	2,870,408,411	2013	16,383,717.13	5,007,427.47	1,573,557.89	2,439,847.15	2,145,917.33	272,114.72	3,013,928.83	285,892.68	285,892.68	2,861,510.14	2,009,285.89
2014	2,853,948,154	2014	16,289,765.27	4,978,712.55	1,564,534.38	2,425,855.93	2,133,611.64	270,554.28	2,996,645.56	284,253.24	284,253.24	2,845,100.91	1,997,763.71
2015	2,847,034,923	2015	16,250,305.93	4,966,652.42	1,560,744.54	2,419,979.68	2,128,443.31	269,898.91	2,989,386.67	283,564.68	283,564.68	2,838,209.11	1,992,924.45
2016	2,781,650,950	2016	15,877,107.29	4,852,590.08	1,524,901.05	2,364,403.31	2,079,562.25	263,700.51	2,920,733.50	277,052.43	277,052.43	2,773,027.83	1,947,155.67
2017	2,760,381,937	2017	15,755,708.02	4,815,486.29	1,513,241.38	2,346,324.65	2,063,661.54	261,684.21	2,898,401.03	274,934.04	274,934.04	2,751,824.75	1,932,267.36
2018	2,797,648,685	2018	15,968,419.16	4,880,498.13	1,533,671.01	2,378,001.38	2,091,522.16	265,217.10	2,937,531.12	278,645.81	278,645.81	2,788,975.97	1,958,354.08
2019	2,812,091,092	2019	16,050,853.53	4,905,692.91	1,541,588.34	2,390,277.43	2,102,319.30	266,586.24	2,952,695.65	280,084.27	280,084.27	2,803,373.61	1,968,463.76
2020	2,946,153,607	2020	16,816,055.56	5,139,564.97	1,615,081.41	2,504,230.57	2,202,544.44	279,295.36	3,093,461.29	293,436.90	293,436.90	2,937,020.53	2,062,307.52
2021	2,999,644,472	2021	17,121,370.72	5,232,879.78	1,644,405.10	2,549,697.80	2,242,534.21	284,366.30	3,149,626.70	298,764.59	298,764.59	2,990,345.57	2,099,751.13
2022	3,133,133,979	2022	17,883,302.13	5,465,752.23	1,717,584.05	2,663,163.88	2,342,330.96	297,021.10	3,289,790.68	312,060.14	312,060.14	3,123,421.26	2,193,193.79
2023	3,327,395,672	2023	18,992,109.02	5,804,641.75	1,824,078.31	2,828,286.32	2,487,561.00	315,437.11	3,493,765.46	331,408.61	331,408.61	3,317,080.75	2,329,176.97
2024	3,559,698,950	2024	20,318,049.67	6,209,894.82	1,951,426.96	3,025,744.11	2,661,230.94	337,459.46	3,737,683.90	354,546.02	354,546.02	3,548,663.88	2,491,789.27

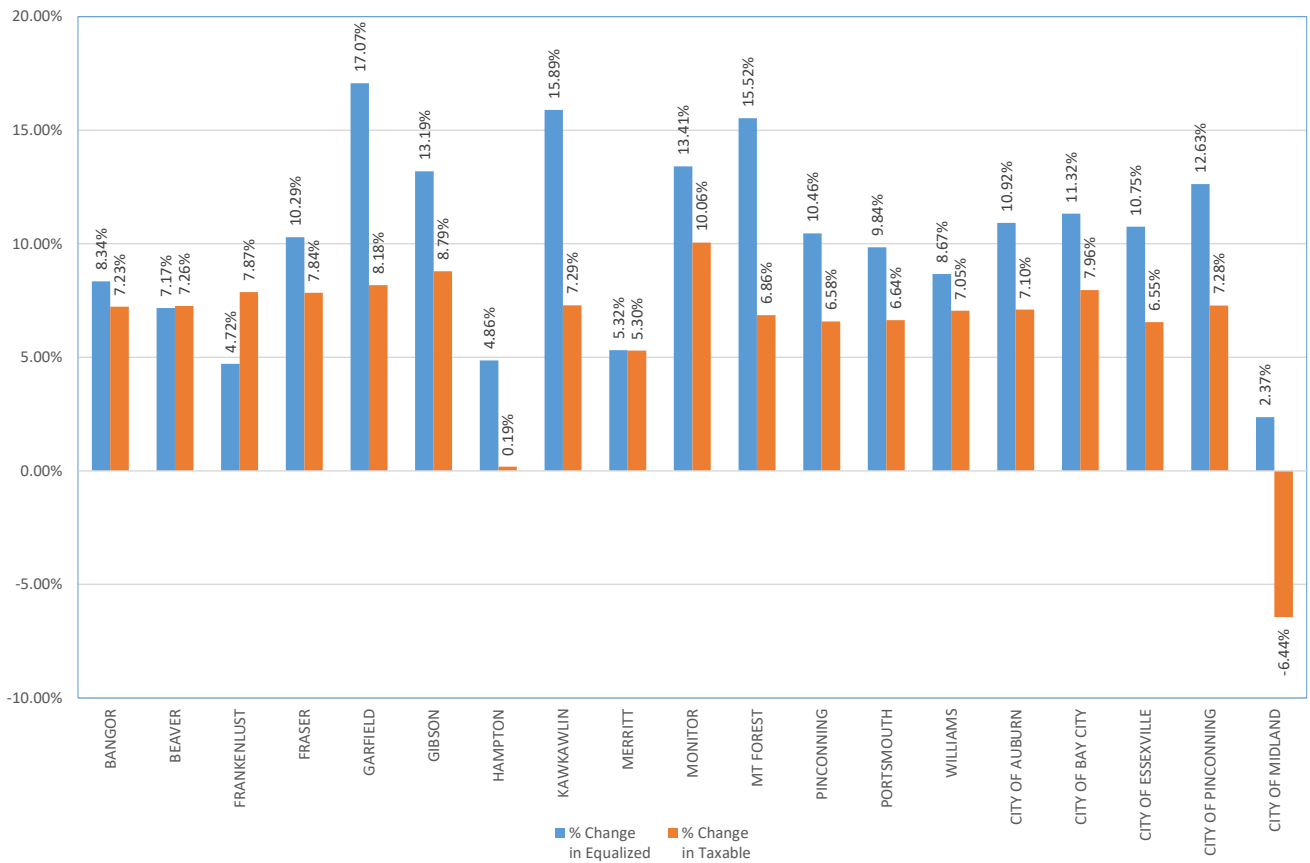
Projected Operating Dollar Gain for 2024 = 1,325,940.65



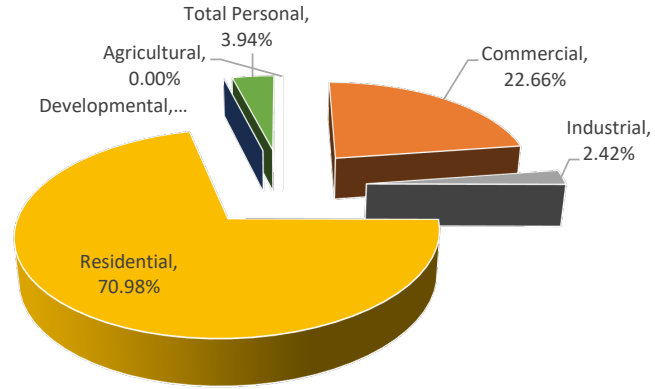
## Bay County Percentage Change in SEV and Taxable Value 2023 - 2024

Unit of Gov't	2023 Assessed Value	2024 Assessed Value	% Change in Equalized	2023 Taxable Value	2024 Taxable Value	% Change in Taxable
BANGOR	661,772,100	716,977,100	8.34%	491,990,674	527,554,708	7.23%
BEAVER	152,883,078	163,842,703	7.17%	102,545,116	109,990,599	7.26%
FRANKENLUST	222,777,243	233,283,943	4.72%	163,907,300	176,813,512	7.87%
FRASER	166,670,100	183,821,300	10.29%	114,726,067	123,721,901	7.84%
GARFIELD	92,718,010	108,546,050	17.07%	55,377,695	59,907,659	8.18%
GIBSON	68,642,500	77,697,937	13.19%	36,429,875	39,631,260	8.79%
HAMPTON	434,595,400	455,732,900	4.86%	348,165,075	348,817,376	0.19%
KAWKAWLIN	237,862,266	275,657,400	15.89%	170,676,064	183,123,175	7.29%
MERRITT	114,940,600	121,050,877	5.32%	69,821,128	73,518,311	5.30%
MONITOR	566,929,850	642,932,008	13.41%	453,900,422	499,544,695	10.06%
MT FOREST	80,712,867	93,242,321	15.52%	47,357,960	50,605,025	6.86%
PINCONNING	140,274,423	154,940,514	10.46%	89,864,948	95,775,003	6.58%
PORTSMOUTH	152,500,600	167,508,350	9.84%	110,937,177	118,304,455	6.64%
WILLIAMS	292,434,500	317,780,500	8.67%	212,124,648	227,078,768	7.05%
CITY OF AUBURN	69,388,900	76,965,600	10.92%	58,060,284	62,183,625	7.10%
CITY OF BAY CITY	838,936,750	933,933,000	11.32%	684,788,554	739,295,367	7.96%
CITY OF ESSEXVILLE	104,190,300	115,390,700	10.75%	85,303,762	90,888,200	6.55%
CITY OF PINCONNING	32,221,000	36,290,500	12.63%	25,884,274	27,769,224	7.28%
CITY OF MIDLAND	7,266,300	7,438,200	2.37%	5,534,649	5,178,326	-6.44%
<b>BAY COUNTY</b>	<b>4,437,716,787</b>	<b>4,883,031,903</b>	<b>10.03%</b>	<b>3,327,395,672</b>	<b>3,559,698,950</b>	<b>6.98%</b>

Local Unit Change in SEV and Taxable Value

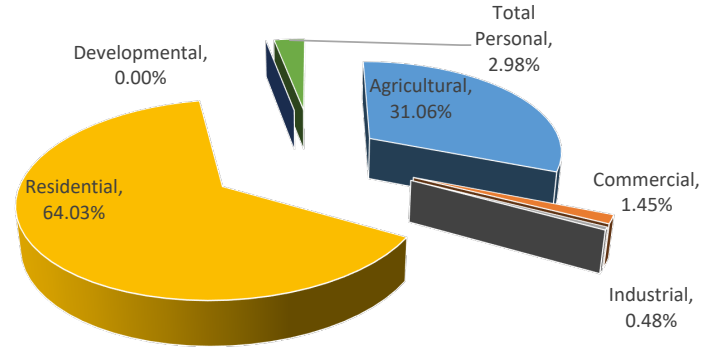


**Bay County**  
**Bangor Township**  
**Summary of Recommended**  
**County Equalized Values and Trends**



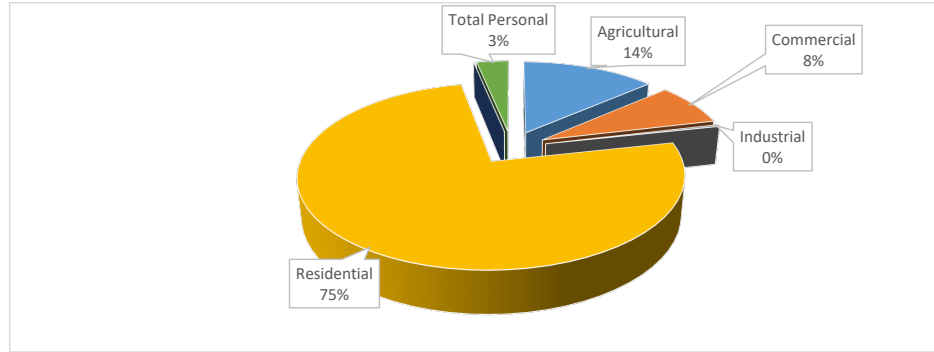
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	396	\$173,032,750	\$162,481,250	1.00000	\$162,481,250	-6.10%	22.66%	\$100,630,716	\$106,428,399	5.76%
Industrial	93	\$17,112,850	\$17,375,000	1.00000	\$17,375,000	1.53%	2.42%	\$11,302,381	\$11,528,159	2.00%
Residential	5613	\$445,209,900	\$508,893,550	1.00000	\$508,893,550	14.30%	70.98%	\$353,640,977	\$381,370,850	7.84%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>6102</b>	<b>\$635,355,500</b>	<b>\$688,749,800</b>		<b>\$688,749,800</b>	<b>8.40%</b>	<b>96.06%</b>	<b>\$465,574,074</b>	<b>\$499,327,408</b>	<b>7.25%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	527	\$11,045,200	\$12,435,400	1.00000	\$12,435,400	12.59%	1.73%	\$11,045,200	\$12,435,400	12.59%
Industrial	29	\$260,400	\$978,000	1.00000	\$978,000	275.58%	0.14%	\$260,400	\$978,000	275.58%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	9	\$15,111,000	\$14,813,900	1.00000	\$14,813,900	-1.97%	2.07%	\$15,111,000	\$14,813,900	-1.97%
<b>Total Personal</b>	<b>565</b>	<b>\$26,416,600</b>	<b>\$28,227,300</b>		<b>\$28,227,300</b>	<b>6.85%</b>	<b>3.94%</b>	<b>\$26,416,600</b>	<b>\$28,227,300</b>	<b>6.85%</b>
<b>Exempt</b>										
<b>Grand Total</b>	<b>6667</b>	<b>\$661,772,100</b>	<b>\$716,977,100</b>		<b>\$716,977,100</b>	<b>8.34%</b>		<b>\$491,990,674</b>	<b>\$527,554,708</b>	<b>7.23%</b>

**Bay County  
Beaver Township  
Summary of Recommended  
County Equalized Values and Trends**



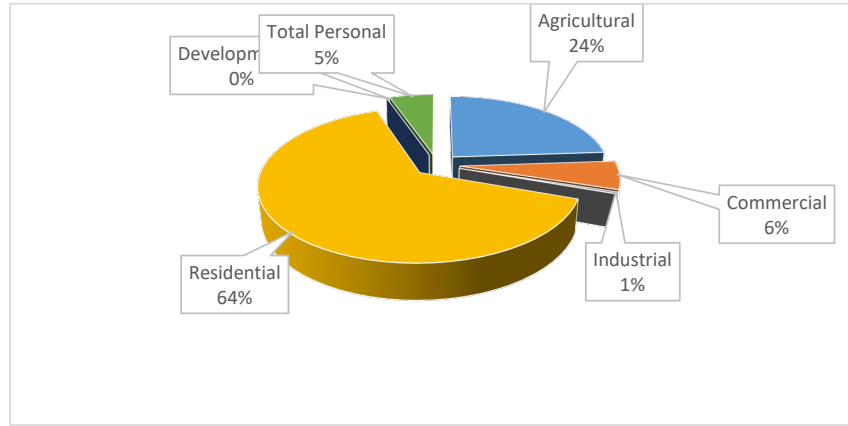
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	383	\$48,282,900	\$50,897,500	1.00000	\$50,897,500	5.42%	31.06%	\$24,057,725	\$25,082,826	4.26%
Commercial	22	\$2,133,000	\$2,374,800	1.00000	\$2,374,800	11.34%	1.45%	\$1,626,800	\$1,445,495	-11.14%
Industrial	9	\$783,900	\$783,400	1.00000	\$783,400	-0.06%	0.48%	\$318,652	\$334,578	5.00%
Residential	1138	\$96,986,378	\$104,904,400	1.00000	\$104,904,400	8.16%	64.03%	\$71,845,039	\$78,245,097	8.91%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1552</b>	<b>\$148,186,178</b>	<b>\$158,960,100</b>		<b>\$158,960,100</b>	<b>7.27%</b>	<b>97.02%</b>	<b>\$97,848,216</b>	<b>\$105,107,996</b>	<b>7.42%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	28	\$183,600	\$195,700	1.00000	\$195,700	6.59%	0.12%	\$183,600	\$195,700	6.59%
Industrial	1	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	3	\$4,513,300	\$4,686,903	1.00000	\$4,686,903	3.85%	2.86%	\$4,513,300	\$4,686,903	3.85%
<b>Total Personal</b>	<b>32</b>	<b>\$4,696,900</b>	<b>\$4,882,603</b>		<b>\$4,882,603</b>	<b>3.95%</b>	<b>2.98%</b>	<b>\$4,696,900</b>	<b>\$4,882,603</b>	<b>3.95%</b>
exempt										
<b>Grand Total</b>	<b>1584</b>	<b>\$152,883,078</b>	<b>\$163,842,703</b>		<b>\$163,842,703</b>	<b>7.17%</b>		<b>\$102,545,116</b>	<b>\$109,990,599</b>	<b>7.26%</b>

**Bay County  
Frankenlust Township  
Summary of Recommended  
County Equalized Values and Trends**



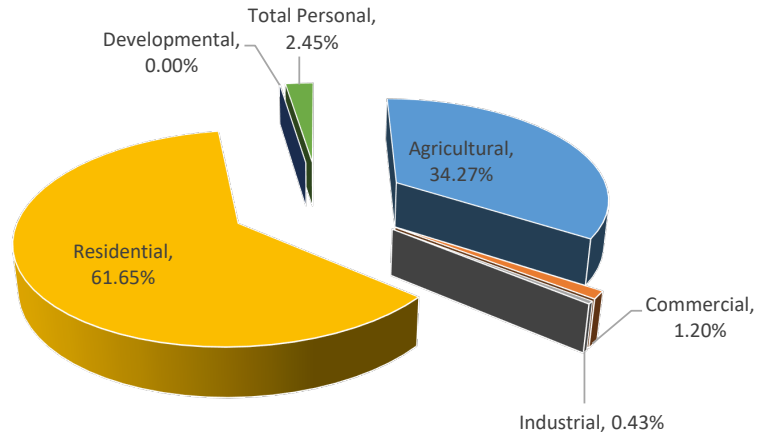
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	233	\$31,813,138	\$31,731,550	1.00000	\$31,731,550	-0.26%	13.60%	\$16,043,825	\$16,726,456	4.25%
Commercial	89	\$18,671,550	\$17,880,000	1.00000	\$17,880,000	-4.24%	7.66%	\$15,677,480	\$15,821,642	0.92%
Industrial	11	\$671,550	\$805,950	1.00000	\$805,950	20.01%	0.35%	\$311,461	\$327,028	5.00%
Residential	1590	\$164,542,405	\$175,346,893	1.00000	\$175,346,893	6.57%	75.16%	\$125,043,063	\$136,659,984	9.29%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1923</b>	<b>\$215,698,643</b>	<b>\$225,764,393</b>		<b>\$225,764,393</b>	<b>4.67%</b>	<b>96.78%</b>	<b>\$157,075,829</b>	<b>\$169,535,110</b>	<b>7.93%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	116	\$1,784,800	\$2,091,100	1.00000	\$2,091,100	17.16%	0.90%	\$1,784,800	\$2,091,100	17.16%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$5,293,800	\$5,428,450	1.00000	\$5,428,450	2.54%	2.33%	\$5,046,671	\$5,187,302	2.79%
<b>Total Personal</b>	<b>120</b>	<b>\$7,078,600</b>	<b>\$7,519,550</b>		<b>\$7,519,550</b>	<b>6.23%</b>	<b>3.22%</b>	<b>\$6,831,471</b>	<b>\$7,278,402</b>	<b>6.54%</b>
exempt										
<b>Grand Total</b>	<b>2043</b>	<b>\$222,777,243</b>	<b>\$233,283,943</b>		<b>\$233,283,943</b>	<b>4.72%</b>		<b>\$163,907,300</b>	<b>\$176,813,512</b>	<b>7.87%</b>

**Bay County  
Fraser Township  
Summary of Recommended  
County Equalized Values and Trends**



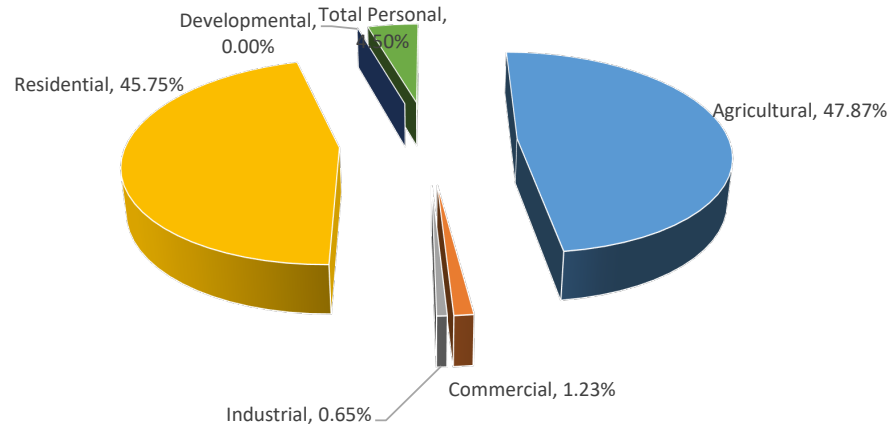
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	385	\$45,960,800	\$43,966,000	1.00000	\$43,966,000	-4.34%	23.92%	\$22,644,582	\$23,889,508	5.50%
Commercial	76	\$10,584,900	\$11,107,400	1.00000	\$11,107,400	4.94%	6.04%	\$7,608,353	\$8,045,549	5.75%
Industrial	5	\$767,200	\$768,200	1.00000	\$768,200	0.13%	0.42%	\$503,062	\$528,212	5.00%
Residential	1682	\$100,450,200	\$118,155,700	1.00000	\$118,155,700	17.63%	64.28%	\$75,277,953	\$81,621,125	8.43%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>2148</b>	<b>\$157,763,100</b>	<b>\$173,997,300</b>		<b>\$173,997,300</b>	<b>10.29%</b>	<b>94.66%</b>	<b>\$106,033,950</b>	<b>\$114,084,394</b>	<b>7.59%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	90	\$1,374,200	\$2,274,900	1.00000	\$2,274,900	65.54%	1.24%	\$1,374,200	\$2,274,900	65.54%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$7,532,800	\$7,549,100	1.00000	\$7,549,100	0.22%	4.11%	\$7,317,917	\$7,362,607	0.61%
<b>Total Personal exempt</b>	<b>94</b>	<b>\$8,907,000</b>	<b>\$9,824,000</b>		<b>\$9,824,000</b>	<b>10.30%</b>	<b>5.34%</b>	<b>\$8,692,117</b>	<b>\$9,637,507</b>	<b>10.88%</b>
<b>Grand Total</b>	<b>2242</b>	<b>\$166,670,100</b>	<b>\$183,821,300</b>		<b>\$183,821,300</b>	<b>10.29%</b>		<b>\$114,726,067</b>	<b>\$123,721,901</b>	<b>7.84%</b>

**Bay County  
Garfield Township  
Summary of Recommended  
County Equalized Values and Trends**



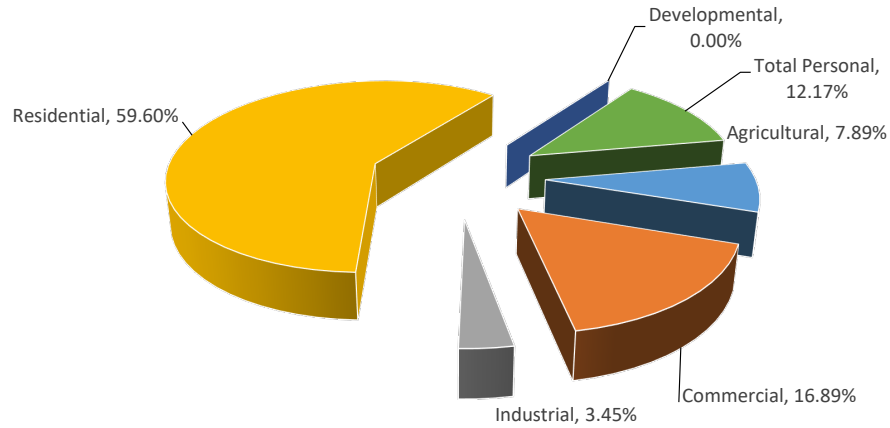
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	280	\$33,943,060	\$37,199,000	1.00000	\$37,199,000	9.59%	34.27%	\$12,985,638	\$13,580,815	4.58%
Commercial	19	\$1,259,850	\$1,300,050	1.00000	\$1,300,050	3.19%	1.20%	\$826,045	\$897,704	8.67%
Industrial	6	\$466,350	\$466,350	1.00000	\$466,350	0.00%	0.43%	\$141,305	\$148,368	5.00%
Residential	819	\$54,740,000	\$66,919,900	1.00000	\$66,919,900	22.25%	61.65%	\$39,170,318	\$42,662,892	8.92%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1124</b>	<b>\$90,409,260</b>	<b>\$105,885,300</b>		<b>\$105,885,300</b>	<b>17.12%</b>	<b>97.55%</b>	<b>\$53,123,306</b>	<b>\$57,289,779</b>	<b>7.84%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	31	\$102,150	\$89,700	1.00000	\$89,700	-12.19%	0.08%	\$102,150	\$89,700	-12.19%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	2	\$2,206,600	\$2,571,050	1.00000	\$2,571,050	16.52%	2.37%	\$2,152,239	\$2,528,180	17.47%
<b>Total Personal</b>	<b>33</b>	<b>\$2,308,750</b>	<b>\$2,660,750</b>		<b>\$2,660,750</b>	<b>15.25%</b>	<b>2.45%</b>	<b>\$2,254,389</b>	<b>\$2,617,880</b>	<b>16.12%</b>
exempt										
<b>Grand Total</b>	<b>1157</b>	<b>\$92,718,010</b>	<b>\$108,546,050</b>		<b>\$108,546,050</b>	<b>17.07%</b>		<b>\$55,377,695</b>	<b>\$59,907,659</b>	<b>8.18%</b>

**Bay County  
Gibson Township  
Summary of Recommended  
County Equalized Values and Trends**



Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	287	\$34,400,300	\$37,196,910	1.00000	\$37,196,910	8.13%	47.87%	\$13,507,364	\$13,751,209	1.81%
Commercial	9	\$1,038,700	\$954,800	1.00000	\$954,800	-8.08%	1.23%	\$797,127	\$839,354	5.30%
Industrial	7	\$489,600	\$503,800	1.00000	\$503,800	2.90%	0.65%	\$135,841	\$142,630	5.00%
Residential	570	\$29,509,400	\$35,544,527	1.00000	\$35,544,527	20.45%	45.75%	\$18,976,465	\$21,581,744	13.73%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>873</b>	<b>\$65,438,000</b>	<b>\$74,200,037</b>		<b>\$74,200,037</b>	<b>13.39%</b>	<b>95.50%</b>	<b>\$33,416,797</b>	<b>\$36,314,937</b>	<b>8.67%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	35	\$420,150	\$347,700	1.00000	\$347,700	-17.24%	0.45%	\$420,150	\$347,700	-17.24%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	7	\$2,784,350	\$3,150,200	1.00000	\$3,150,200	13.14%	4.05%	\$2,592,928	\$2,968,623	14.49%
<b>Total Personal</b>	<b>42</b>	<b>\$3,204,500</b>	<b>\$3,497,900</b>		<b>\$3,497,900</b>	<b>9.16%</b>	<b>4.50%</b>	<b>\$3,013,078</b>	<b>\$3,316,323</b>	<b>10.06%</b>
exempt										
<b>Grand Total</b>	<b>915</b>	<b>\$68,642,500</b>	<b>\$77,697,937</b>		<b>\$77,697,937</b>	<b>13.19%</b>		<b>\$36,429,875</b>	<b>\$39,631,260</b>	<b>8.79%</b>

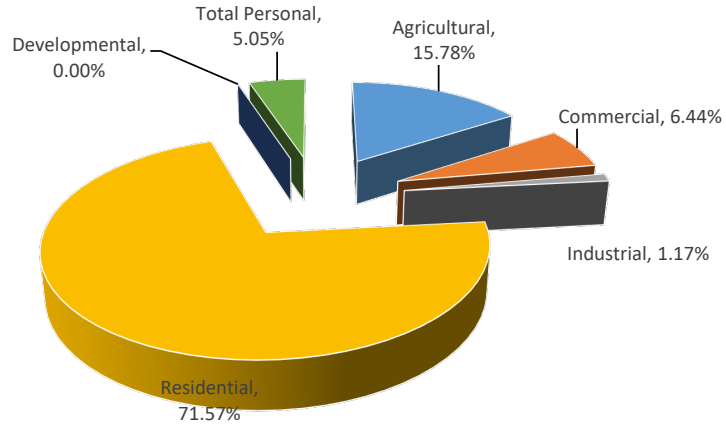
**Bay County  
Hampton Township  
Summary of Recommended  
County Equalized Values and Trends**



Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	399	\$32,596,300	\$35,959,600	1.00000	\$35,959,600	10.32%	7.89%	\$21,047,869	\$22,039,944	4.71%
Commercial	211	\$75,127,900	\$76,987,400	1.00000	\$76,987,400	2.48%	16.89%	\$53,598,911	\$57,923,498	8.07%
Industrial	13	\$15,483,100	\$15,707,700	1.00000	\$15,707,700	1.45%	3.45%	\$13,156,502	\$12,682,099	-3.61%
Residential	2830	\$236,637,900	\$271,595,700	1.00000	\$271,595,700	14.77%	59.60%	\$185,553,593	\$200,631,335	8.13%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>3453</b>	<b>\$359,845,200</b>	<b>\$400,250,400</b>		<b>\$400,250,400</b>	<b>11.23%</b>	<b>87.83%</b>	<b>\$273,356,875</b>	<b>\$293,276,876</b>	<b>7.29%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	297	\$5,185,800	\$4,653,200	1.00000	\$4,653,200	-10.27%	1.02%	\$5,243,800	\$4,711,200	-10.16%
Industrial	9	\$47,007,700	\$27,965,000	1.00000	\$27,965,000	-40.51%	6.14%	\$47,007,700	\$27,965,000	-40.51%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	10	\$22,556,700	\$22,864,300	1.00000	\$22,864,300	1.36%	5.02%	\$22,556,700	\$22,864,300	1.36%
<b>Total Personal</b>	<b>316</b>	<b>\$74,750,200</b>	<b>\$55,482,500</b>		<b>\$55,482,500</b>	<b>-25.78%</b>	<b>12.17%</b>	<b>\$74,808,200</b>	<b>\$55,540,500</b>	<b>-25.76%</b>
exempt										
<b>Grand Total</b>	<b>3769</b>	<b>\$434,595,400</b>	<b>\$455,732,900</b>		<b>\$455,732,900</b>	<b>4.86%</b>		<b>\$348,165,075</b>	<b>\$348,817,376</b>	<b>0.19%</b>

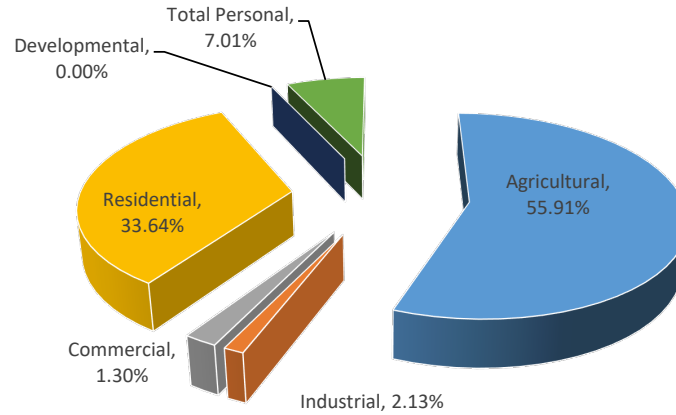


**Bay County  
Kawkawlin Township  
Summary of Recommended  
County Equalized Values and Trends**



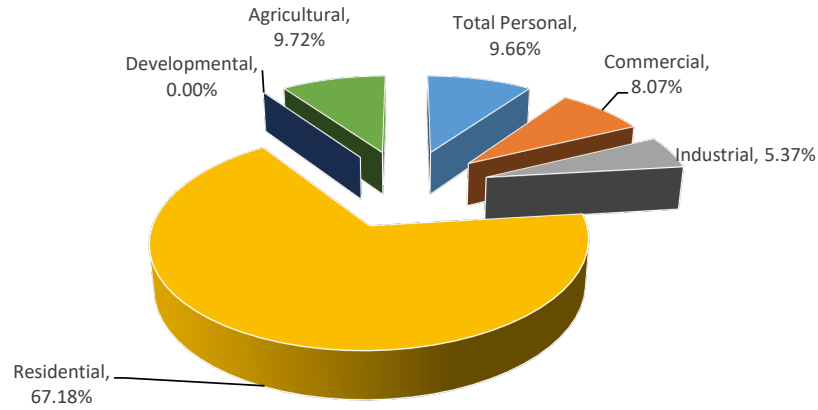
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	385	\$41,802,500	\$43,487,100	1.00000	\$43,487,100	4.03%	15.78%	\$20,163,908	\$21,161,639	4.95%
Commercial	181	\$16,726,400	\$17,745,200	1.00000	\$17,745,200	6.09%	6.44%	\$14,672,620	\$15,685,431	6.90%
Industrial	27	\$2,811,500	\$3,218,800	1.00000	\$3,218,800	14.49%	1.17%	\$2,178,408	\$2,636,674	21.04%
Residential	2193	\$163,792,466	\$197,281,800	1.00000	\$197,281,800	20.45%	71.57%	\$121,431,560	\$130,158,421	7.19%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>2786</b>	<b>\$225,132,866</b>	<b>\$261,732,900</b>		<b>\$261,732,900</b>	<b>16.26%</b>	<b>94.95%</b>	<b>\$158,446,496</b>	<b>\$169,642,165</b>	<b>7.07%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	165	\$2,157,500	\$2,542,300	1.00000	\$2,542,300	17.84%	0.92%	\$2,157,500	\$2,542,300	17.84%
Industrial	13	\$82,500	\$660,700	1.00000	\$660,700	700.85%	0.24%	\$82,500	\$660,700	700.85%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	14	\$10,489,400	\$10,721,500	1.00000	\$10,721,500	2.21%	3.89%	\$9,989,568	\$10,278,010	2.89%
<b>Total Personal</b>	<b>192</b>	<b>\$12,729,400</b>	<b>\$13,924,500</b>		<b>\$13,924,500</b>	<b>9.39%</b>	<b>5.05%</b>	<b>\$12,229,568</b>	<b>\$13,481,010</b>	<b>10.23%</b>
exempt										
<b>Grand Total</b>	<b>2978</b>	<b>\$237,862,266</b>	<b>\$275,657,400</b>		<b>\$275,657,400</b>	<b>15.89%</b>		<b>\$170,676,064</b>	<b>\$183,123,175</b>	<b>7.29%</b>

**Bay County  
Merritt Township  
Summary of Recommended  
County Equalized Values and Trends**



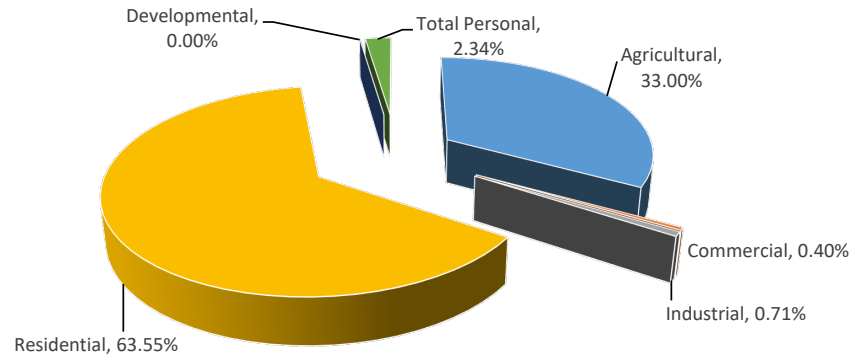
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	509	\$68,980,500	\$67,685,393	1.00000	\$67,685,393	-1.88%	55.91%	\$33,428,350	\$34,243,346	2.44%
Commercial	25	\$1,533,350	\$1,572,450	1.00000	\$1,572,450	2.55%	1.30%	\$1,159,739	\$1,235,961	6.57%
Industrial	29	\$2,304,700	\$2,578,550	NA	\$2,578,550	11.88%	2.13%	\$1,478,212	\$1,533,739	3.76%
Residential	535	\$34,571,150	\$40,723,050	1.00000	\$40,723,050	17.79%	33.64%	\$26,568,927	\$28,366,456	6.77%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1098</b>	<b>\$107,389,700</b>	<b>\$112,559,443</b>		<b>\$112,559,443</b>	<b>4.81%</b>	<b>92.99%</b>	<b>\$62,635,228</b>	<b>\$65,379,502</b>	<b>4.38%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	33	\$2,631,300	\$2,789,834	1.00000	\$2,789,834	6.02%	2.30%	\$2,631,300	\$2,789,834	6.02%
Industrial	2	\$0	\$753,900	1.00000	\$753,900	#DIV/0!	0.62%	\$0	\$753,900	#DIV/0!
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	8	\$4,919,600	\$4,947,700	1.00000	\$4,947,700	0.57%	4.09%	\$4,554,600	\$4,595,075	0.89%
<b>Total Personal</b>	<b>43</b>	<b>\$7,550,900</b>	<b>\$8,491,434</b>		<b>\$8,491,434</b>	<b>12.46%</b>	<b>7.01%</b>	<b>\$7,185,900</b>	<b>\$8,138,809</b>	<b>13.26%</b>
exempt										
<b>Grand Total</b>	<b>1141</b>	<b>\$114,940,600</b>	<b>\$121,050,877</b>		<b>\$121,050,877</b>	<b>5.32%</b>		<b>\$69,821,128</b>	<b>\$73,518,311</b>	<b>5.30%</b>

**Bay County  
Monitor Township  
Summary of Recommended  
County Equalized Values and Trends**



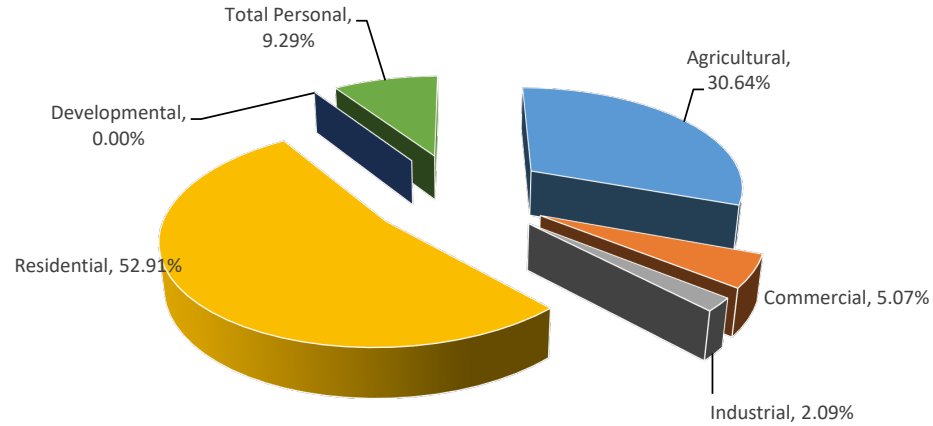
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	470	\$52,324,800	\$62,478,100	1.00000	\$62,478,100	19.40%	9.72%	\$31,778,096	\$33,951,171	6.84%
Commercial	175	\$50,179,800	\$51,912,200	1.00000	\$51,912,200	3.45%	8.07%	\$44,728,870	\$46,768,118	4.56%
Industrial	87	\$29,190,700	\$34,514,100	1.00000	\$34,514,100	18.24%	5.37%	\$25,518,421	\$30,837,114	20.84%
Residential	4208	\$383,210,550	\$431,944,208	1.00000	\$431,944,208	12.72%	67.18%	\$302,053,523	\$326,280,251	8.02%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>4940</b>	<b>\$514,905,850</b>	<b>\$580,848,608</b>		<b>\$580,848,608</b>	<b>12.81%</b>	<b>90.34%</b>	<b>\$404,078,910</b>	<b>\$437,836,654</b>	<b>8.35%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	287	\$12,474,100	\$21,452,900	1.00000	\$21,452,900	71.98%	3.34%	\$12,474,100	\$21,452,900	71.98%
Industrial	8	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	7	\$39,549,900	\$40,630,500	1.00000	\$40,630,500	2.73%	6.32%	\$37,347,412	\$40,255,141	7.79%
<b>Total Personal</b>	<b>302</b>	<b>\$52,024,000</b>	<b>\$62,083,400</b>		<b>\$62,083,400</b>	<b>19.34%</b>	<b>9.66%</b>	<b>\$49,821,512</b>	<b>\$61,708,041</b>	<b>23.86%</b>
exempt										
<b>Grand Total</b>	<b>5242</b>	<b>\$566,929,850</b>	<b>\$642,932,008</b>		<b>\$642,932,008</b>	<b>13.41%</b>		<b>\$453,900,422</b>	<b>\$499,544,695</b>	<b>10.06%</b>

**Bay County  
Mt. Forest Township  
Summary of Recommended  
County Equalized Values and Trends**



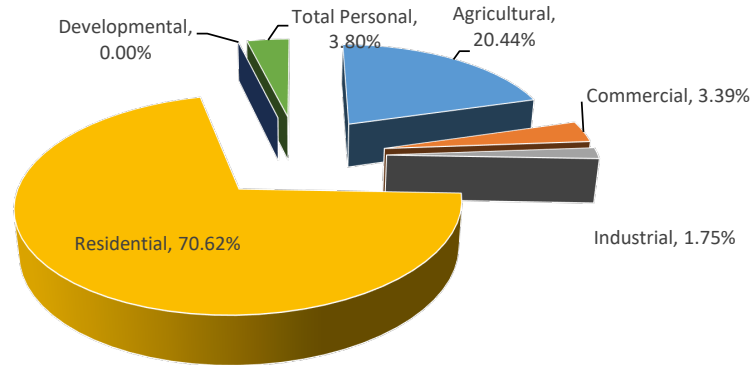
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	228	\$26,681,483	\$30,770,815	1.00000	\$30,770,815	15.33%	33.00%	\$12,978,882	\$13,740,786	5.87%
Commercial	7	\$312,184	\$372,700	1.00000	\$372,700	19.38%	0.40%	\$159,552	\$185,426	16.22%
Industrial	11	\$658,000	\$658,100	1.00000	\$658,100	0.02%	0.71%	\$219,557	\$230,529	5.00%
Residential	758	\$50,974,200	\$59,257,606	1.00000	\$59,257,606	16.25%	63.55%	\$31,912,969	\$34,265,184	7.37%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1004</b>	<b>\$78,625,867</b>	<b>\$91,059,221</b>		<b>\$91,059,221</b>	<b>15.81%</b>	<b>97.66%</b>	<b>\$45,270,960</b>	<b>\$48,421,925</b>	<b>6.96%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	15	\$216,400	\$345,700	1.00000	\$345,700	59.75%	0.37%	\$216,400	\$345,700	59.75%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$1,870,600	\$1,837,400	1.00000	\$1,837,400	-1.77%	1.97%	\$1,870,600	\$1,837,400	-1.77%
<b>Total Personal</b>	<b>19</b>	<b>\$2,087,000</b>	<b>\$2,183,100</b>		<b>\$2,183,100</b>	<b>4.60%</b>	<b>2.34%</b>	<b>\$2,087,000</b>	<b>\$2,183,100</b>	<b>4.60%</b>
exempt										
<b>Grand Total</b>	<b>1023</b>	<b>\$80,712,867</b>	<b>\$93,242,321</b>		<b>\$93,242,321</b>	<b>15.52%</b>		<b>\$47,357,960</b>	<b>\$50,605,025</b>	<b>6.86%</b>

**Bay County  
Pinconning Township  
Summary of Recommended  
County Equalized Values and Trends**



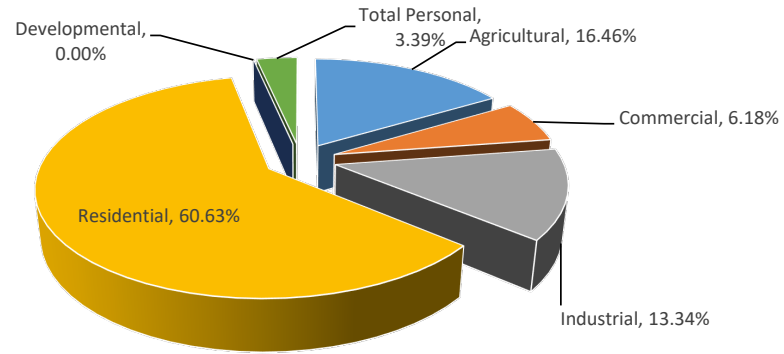
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	376	\$40,981,900	\$47,469,800	1.00000	\$47,469,800	15.83%	30.64%	\$18,020,382	\$20,684,743	14.79%
Commercial	87	\$7,563,900	\$7,852,900	1.00000	\$7,852,900	3.82%	5.07%	\$5,840,868	\$6,160,534	5.47%
Industrial	23	\$3,107,800	\$3,233,500	1.00000	\$3,233,500	4.04%	2.09%	\$2,541,423	\$2,648,255	4.20%
Residential	1210	\$73,706,023	\$81,983,914	1.00000	\$81,983,914	11.23%	52.91%	\$48,547,475	\$51,881,071	6.87%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1696</b>	<b>\$125,359,623</b>	<b>\$140,540,114</b>		<b>\$140,540,114</b>	<b>12.11%</b>	<b>90.71%</b>	<b>\$74,950,148</b>	<b>\$81,374,603</b>	<b>8.57%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	87	\$3,054,300	\$3,138,000	1.00000	\$3,138,000	2.74%	2.03%	\$3,054,300	\$3,138,000	2.74%
Industrial	1	\$364,200	\$368,700	1.00000	\$368,700	1.24%	0.24%	\$364,200	\$368,700	1.24%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	6	\$11,496,300	\$10,893,700	1.00000	\$10,893,700	-5.24%	7.03%	\$11,496,300	\$10,893,700	-5.24%
<b>Total Personal</b>	<b>94</b>	<b>\$14,914,800</b>	<b>\$14,400,400</b>		<b>\$14,400,400</b>	<b>-3.45%</b>	<b>9.29%</b>	<b>\$14,914,800</b>	<b>\$14,400,400</b>	<b>-3.45%</b>
exempt										
<b>Grand Total</b>	<b>1790</b>	<b>\$140,274,423</b>	<b>\$154,940,514</b>		<b>\$154,940,514</b>	<b>10.46%</b>		<b>\$89,864,948</b>	<b>\$95,775,003</b>	<b>6.58%</b>

**Bay County  
Portsmouth Township  
Summary of Recommended  
County Equalized Values and Trends**



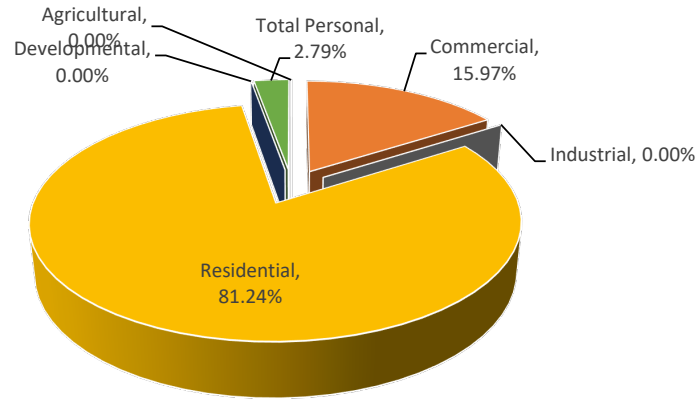
Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	325	\$32,156,000	\$34,242,050	1.00000	\$34,242,050	6.49%	20.44%	\$18,874,080	\$19,509,539	3.37%
Commercial	80	\$5,499,800	\$5,683,500	1.00000	\$5,683,500	3.34%	3.39%	\$4,908,052	\$5,098,690	3.88%
Industrial	38	\$2,877,300	\$2,927,900	1.00000	\$2,927,900	1.76%	1.75%	\$2,084,963	\$2,167,245	3.95%
Residential	1445	\$105,593,700	\$118,297,300	1.00000	\$118,297,300	12.03%	70.62%	\$79,410,755	\$85,875,389	8.14%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1888</b>	<b>\$146,126,800</b>	<b>\$161,150,750</b>		<b>\$161,150,750</b>	<b>10.28%</b>	<b>96.20%</b>	<b>\$105,277,850</b>	<b>\$112,650,863</b>	<b>7.00%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	76	\$946,600	\$916,500	1.00000	\$916,500	-3.18%	0.55%	\$946,600	\$916,500	-3.18%
Industrial	3	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$5,427,200	\$5,441,100	1.00000	\$5,441,100	0.26%	3.25%	\$4,712,727	\$4,737,092	0.52%
<b>Total Personal</b>	<b>83</b>	<b>\$6,373,800</b>	<b>\$6,357,600</b>		<b>\$6,357,600</b>	<b>-0.25%</b>	<b>3.80%</b>	<b>\$5,659,327</b>	<b>\$5,653,592</b>	<b>-0.10%</b>
exempt										
<b>Grand Total</b>	<b>1971</b>	<b>\$152,500,600</b>	<b>\$167,508,350</b>		<b>\$167,508,350</b>	<b>9.84%</b>		<b>\$110,937,177</b>	<b>\$118,304,455</b>	<b>6.64%</b>

**Bay County  
Williams Township  
Summary of Recommended  
County Equalized Values and Trends**



Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	359	\$50,004,450	\$52,316,900	1.00000	\$52,316,900	4.62%	16.46%	\$24,773,125	\$26,107,440	5.39%
Commercial	85	\$19,742,000	\$19,653,200	1.00000	\$19,653,200	-0.45%	6.18%	\$14,223,996	\$15,633,840	9.91%
Industrial	43	\$41,283,400	\$42,393,250	1.00000	\$42,393,250	2.69%	13.34%	\$36,385,952	\$37,161,503	2.13%
Residential	1926	\$171,206,750	\$192,659,100	1.00000	\$192,659,100	12.53%	60.63%	\$126,543,675	\$137,417,935	8.59%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>2413</b>	<b>\$282,236,600</b>	<b>\$307,022,450</b>		<b>\$307,022,450</b>	<b>8.78%</b>	<b>96.61%</b>	<b>\$201,926,748</b>	<b>\$216,320,718</b>	<b>7.13%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	120	\$2,051,900	\$2,434,300	1.00000	\$2,434,300	18.64%	0.77%	\$2,051,900	\$2,434,300	18.64%
Industrial	12	\$72,600	\$3,700	1.00000	\$3,700	-94.90%	0.00%	\$72,600	\$3,700	-94.90%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	5	\$8,073,400	\$8,320,050	1.00000	\$8,320,050	3.06%	2.62%	\$8,073,400	\$8,320,050	3.06%
<b>Total Personal</b>	<b>137</b>	<b>\$10,197,900</b>	<b>\$10,758,050</b>		<b>\$10,758,050</b>	<b>5.49%</b>	<b>3.39%</b>	<b>\$10,197,900</b>	<b>\$10,758,050</b>	<b>5.49%</b>
exempt										
<b>Grand Total</b>	<b>2550</b>	<b>\$292,434,500</b>	<b>\$317,780,500</b>		<b>\$317,780,500</b>	<b>8.67%</b>		<b>\$212,124,648</b>	<b>\$227,078,768</b>	<b>7.05%</b>

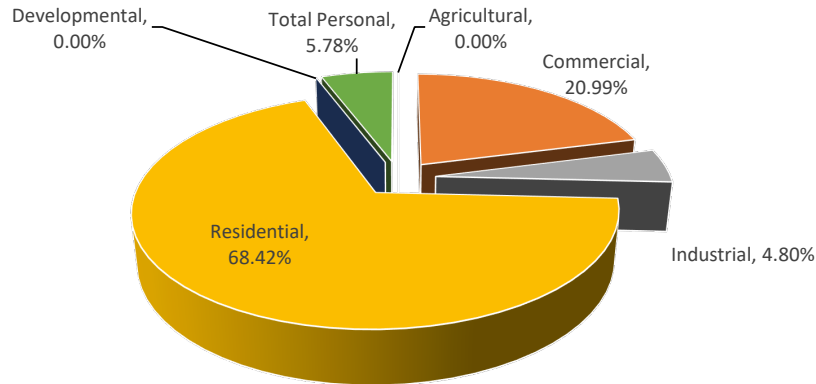
**Bay County  
City of Auburn  
Summary of Recommended  
County Equalized Values and Trends**



Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	105	\$12,141,900	\$12,288,800	1.00000	\$12,288,800	1.21%	15.97%	\$9,845,119	\$10,347,893	5.11%
Industrial	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Residential	772	\$55,053,600	\$62,528,300	1.00000	\$62,528,300	13.58%	81.24%	\$46,021,765	\$49,687,232	7.96%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>877</b>	<b>\$67,195,500</b>	<b>\$74,817,100</b>		<b>\$74,817,100</b>	<b>11.34%</b>	<b>97.21%</b>	<b>\$55,866,884</b>	<b>\$60,035,125</b>	<b>7.46%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	93	\$551,600	\$511,900	1.00000	\$511,900	-7.20%	0.67%	\$551,600	\$511,900	-7.20%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	2	\$1,641,800	\$1,636,600	1.00000	\$1,636,600	-0.32%	2.13%	\$1,641,800	\$1,636,600	-0.32%
<b>Total Personal</b>	<b>95</b>	<b>\$2,193,400</b>	<b>\$2,148,500</b>		<b>\$2,148,500</b>	<b>-2.05%</b>	<b>2.79%</b>	<b>\$2,193,400</b>	<b>\$2,148,500</b>	<b>-2.05%</b>
exempt										
<b>Grand Total</b>	<b>972</b>	<b>\$69,388,900</b>	<b>\$76,965,600</b>		<b>\$76,965,600</b>	<b>10.92%</b>		<b>\$58,060,284</b>	<b>\$62,183,625</b>	<b>7.10%</b>

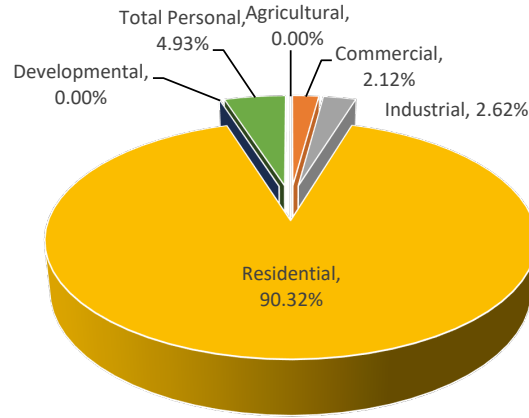


**Bay County  
City of Bay City  
Summary of Recommended  
County Equalized Values and Trends**



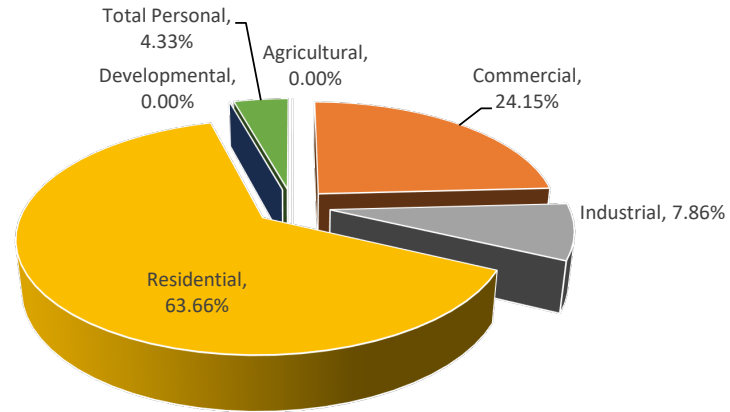
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	1159	\$200,653,100	\$196,065,600	1.00000	\$196,065,600	-2.29%	20.99%	\$157,100,886	\$164,255,493	4.55%
Industrial	227	\$42,489,350	\$44,861,400	NA	\$44,861,400	5.58%	4.80%	\$34,806,387	\$36,898,599	6.01%
Residential	12985	\$554,077,450	\$639,042,150	1.00000	\$639,042,150	15.33%	68.42%	\$451,164,431	\$484,177,425	7.32%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>14371</b>	<b>\$797,219,900</b>	<b>\$879,969,150</b>		<b>\$879,969,150</b>	<b>10.38%</b>	<b>94.22%</b>	<b>\$643,071,704</b>	<b>\$685,331,517</b>	<b>6.57%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	1143	\$17,742,600	\$18,649,000	1.00000	\$18,649,000	5.11%	2.00%	\$17,742,600	\$18,649,000	5.11%
Industrial	63	\$5,925,000	\$7,384,600	1.00000	\$7,384,600	24.63%	0.79%	\$5,925,000	\$7,384,600	24.63%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	6	\$18,049,250	\$27,930,250	1.00000	\$27,930,250	54.74%	2.99%	\$18,049,250	\$27,930,250	54.74%
<b>Total Personal</b>	<b>1212</b>	<b>\$41,716,850</b>	<b>\$53,963,850</b>		<b>\$53,963,850</b>	<b>29.36%</b>	<b>5.78%</b>	<b>\$41,716,850</b>	<b>\$53,963,850</b>	<b>29.36%</b>
exempt										
<b>Grand Total</b>	<b>15583</b>	<b>\$838,936,750</b>	<b>\$933,933,000</b>		<b>\$933,933,000</b>	<b>11.32%</b>		<b>\$684,788,554</b>	<b>\$739,295,367</b>	<b>7.96%</b>

**Bay County  
City of Essexville  
Summary of Recommended  
County Equalized Values and Trends**



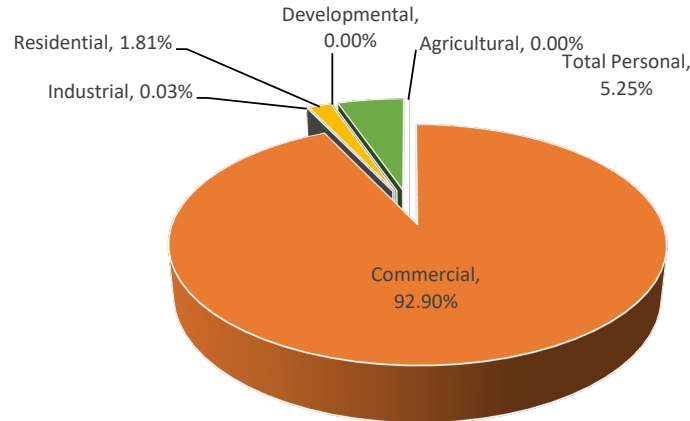
Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Commercial	62	\$2,430,100	\$2,520,400	0.97181	\$2,449,350	0.79%	2.12%	\$1,818,545	\$1,884,403	3.74%
Industrial	22	\$2,865,600	\$3,025,900	1.00000	\$3,025,900	5.59%	2.62%	\$2,590,952	\$2,699,440	4.19%
Residential	1516	\$93,261,700	\$104,162,200	1.00000	\$104,162,200	11.69%	90.32%	\$75,261,365	\$80,619,918	7.12%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>1600</b>	<b>\$98,557,400</b>	<b>\$109,708,500</b>		<b>\$109,637,450</b>	<b>11.24%</b>	<b>95.07%</b>	<b>\$79,670,862</b>	<b>\$85,203,761</b>	<b>6.95%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	63	\$610,400	\$324,100	1.00000	\$324,100	-46.90%	0.28%	\$610,400	\$324,100	-46.90%
Industrial	9	\$2,364,100	\$2,491,200	1.00000	\$2,491,200	5.38%	2.16%	\$2,364,100	\$2,491,200	5.38%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	3	\$2,658,400	\$2,866,900	1.00000	\$2,866,900	7.84%	2.49%	\$2,658,400	\$2,866,900	7.84%
<b>Total Personal</b>	<b>75</b>	<b>\$5,632,900</b>	<b>\$5,682,200</b>		<b>\$5,682,200</b>	<b>0.88%</b>	<b>4.93%</b>	<b>\$5,632,900</b>	<b>\$5,682,200</b>	<b>0.88%</b>
exempt										
<b>Grand Total</b>	<b>1675</b>	<b>\$104,190,300</b>	<b>\$115,390,700</b>		<b>\$115,319,650</b>	<b>10.68%</b>		<b>\$85,303,762</b>	<b>\$90,885,961</b>	<b>6.55%</b>

**Bay County  
City of Pinconning  
Summary of Recommended  
County Equalized Values and Trends**



Class	ASSESSED VALUE INFORMATION							TAXABLE VALUE INFORMATION		
	2023 Parcel Count	2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	105	\$8,139,800	\$8,762,800	1.00000	\$8,762,800	7.65%	24.15%	\$7,199,524	\$7,604,909	5.63%
Industrial	11	\$2,846,900	\$2,854,200	1.00000	\$2,854,200	0.26%	7.86%	\$2,224,803	\$2,634,549	18.42%
Residential	504	\$19,611,100	\$23,102,000	1.00000	\$23,102,000	17.80%	63.66%	\$14,836,747	\$15,958,266	7.56%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>620</b>	<b>\$30,597,800</b>	<b>\$34,719,000</b>		<b>\$34,719,000</b>	<b>13.47%</b>	<b>95.67%</b>	<b>\$24,261,074</b>	<b>\$26,197,724</b>	<b>7.98%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	108	\$812,400	\$789,800	1.00000	\$789,800	-2.78%	2.18%	\$812,400	\$789,800	-2.78%
Industrial	2	\$59,500	\$53,300	1.00000	\$53,300	-10.42%	0.15%	\$59,500	\$53,300	-10.42%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	1	\$751,300	\$728,400	1.00000	\$728,400	-3.05%	2.01%	\$751,300	\$728,400	-3.05%
<b>Total Personal</b>	<b>111</b>	<b>\$1,623,200</b>	<b>\$1,571,500</b>		<b>\$1,571,500</b>	<b>-3.19%</b>	<b>4.33%</b>	<b>\$1,623,200</b>	<b>\$1,571,500</b>	<b>-3.19%</b>
exempt										
<b>Grand Total</b>	<b>731</b>	<b>\$32,221,000</b>	<b>\$36,290,500</b>		<b>\$36,290,500</b>	<b>12.63%</b>		<b>\$25,884,274</b>	<b>\$27,769,224</b>	<b>7.28%</b>

**Bay County  
City of Midland  
Summary of Recommended  
County Equalized Values and Trends**



Class	Parcel Count	ASSESSED VALUE INFORMATION						TAXABLE VALUE INFORMATION		
		2023 State Equalized Value	2024 Assessed Value	Equalization Factor	2024 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2023 Taxable Value	2024 Taxable Value	Percent Change from Last Year
<b>Real Property</b>										
Agricultural	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Commercial	27	\$6,718,300	\$6,910,200	1.00000	\$6,910,200	2.86%	92.90%	\$5,003,628	\$4,672,820	-6.61%
Industrial	1	\$2,300	\$2,400	1.00000	\$2,400	4.35%	0.03%	\$2,300	\$2,400	4.35%
Residential	46	\$85,400	\$135,000	1.00000	\$135,000	58.08%	1.81%	\$68,421	\$112,506	64.43%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
<b>Total Real</b>	<b>74</b>	<b>\$6,806,000</b>	<b>\$7,047,600</b>		<b>\$7,047,600</b>	<b>3.55%</b>	<b>94.75%</b>	<b>\$5,074,349</b>	<b>\$4,787,726</b>	<b>-5.65%</b>
<b>Personal Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	10	\$115,900	\$4,900	1.00000	\$4,900	-95.77%	0.07%	\$115,900	\$4,900	-95.77%
Industrial	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	1	\$344,400	\$385,700	1.00000	\$385,700	11.99%	5.19%	\$344,400	\$385,700	11.99%
<b>Total Personal</b>	<b>11</b>	<b>\$460,300</b>	<b>\$390,600</b>		<b>\$390,600</b>	<b>-15.14%</b>	<b>5.25%</b>	<b>\$460,300</b>	<b>\$390,600</b>	<b>-15.14%</b>
exempt										
<b>Grand Total</b>	<b>85</b>	<b>\$7,266,300</b>	<b>\$7,438,200</b>		<b>\$7,438,200</b>	<b>2.37%</b>		<b>\$5,534,649</b>	<b>\$5,178,326</b>	<b>-6.44%</b>