

**Michigan Department of Treasury State Tax Commission 2009**  
**Assessed and Equalized Valuation for Separately Equalized Classifications - Calhoun County**

|                | S.E.V.<br>Multiplier                  | Assessed<br>Valuation | State Equalized<br>Valuation | Ratio  |  | S.E.V.<br>Multiplier                | Assessed<br>Valuation | State Equalized<br>Valuation | Ratio  |
|----------------|---------------------------------------|-----------------------|------------------------------|--------|--|-------------------------------------|-----------------------|------------------------------|--------|
| Tax Year: 2009 | Classification: Agricultural Property |                       |                              |        |  | Classification: Commercial Property |                       |                              |        |
| Albion         | 1.00000                               | 26,841,350            | 26,841,350                   | 50.00  |  | 1.00000                             | 1,005,900             | 1,005,900                    | 50.00  |
| Athens         | 1.00000                               | 22,704,500            | 22,704,500                   | 50.00  |  | 1.00000                             | 3,167,600             | 3,167,600                    | 50.00  |
| Bedford        | 1.00000                               | 6,998,750             | 6,998,750                    | 50.00  |  | 1.00000                             | 8,281,750             | 8,281,750                    | 50.00  |
| Burlington     | 1.00000                               | 23,137,400            | 23,137,400                   | 50.00  |  | 1.00000                             | 3,300,400             | 3,300,400                    | 50.00  |
| Clarence       | 1.00000                               | 24,578,300            | 24,578,300                   | 50.00  |  | 1.00000                             | 2,362,300             | 2,362,300                    | 50.00  |
| Clarendon      | 1.00000                               | 22,660,540            | 22,660,540                   | 50.00  |  | 1.00000                             | 2,053,900             | 2,053,900                    | 50.00  |
| Convis         | 1.00000                               | 15,292,400            | 15,292,400                   | 50.00  |  | 1.00000                             | 2,790,900             | 2,790,900                    | 50.00  |
| Eckford        | 1.00000                               | 26,821,900            | 26,821,900                   | 50.00  |  | 1.00000                             | 21,200                | 21,200                       | 50.00  |
| Emmett         | 1.00000                               | 10,213,600            | 10,213,600                   | 50.00  |  | 1.00000                             | 89,653,800            | 89,653,800                   | 50.00  |
| Fredonia       | 1.00000                               | 26,635,500            | 26,635,500                   | 50.00  |  | 1.00000                             | 2,653,900             | 2,653,900                    | 50.00  |
| Homer          | 1.00000                               | 27,398,000            | 27,398,000                   | 50.00  |  | 1.00000                             | 4,759,700             | 4,759,700                    | 50.00  |
| Lee            | 1.00000                               | 27,077,600            | 27,077,600                   | 50.00  |  | 1.00000                             | 19,300                | 19,300                       | 50.00  |
| Leroy          | 1.00000                               | 17,555,300            | 17,555,300                   | 50.00  |  | 1.00000                             | 5,663,450             | 5,663,450                    | 50.00  |
| Marengo        | 1.00000                               | 26,202,900            | 26,202,900                   | 50.00  |  | 1.00000                             | 6,042,650             | 6,042,650                    | 50.00  |
| Marshall       | 1.00000                               | 19,742,000            | 19,742,000                   | 50.00  |  | 1.00000                             | 11,894,100            | 11,894,100                   | 50.00  |
| Newton         | 1.00000                               | 14,441,100            | 14,441,100                   | 50.00  |  | 1.00000                             | 1,460,200             | 1,460,200                    | 50.00  |
| Pennfield      | 1.00000                               | 6,243,640             | 6,243,640                    | 50.00  |  | 1.00000                             | 21,605,790            | 21,605,790                   | 50.00  |
| Sheridan       | 1.00000                               | 21,033,830            | 21,033,830                   | 50.00  |  | 1.00000                             | 5,265,850             | 5,265,850                    | 50.00  |
| Tekonsha       | 1.00000                               | 19,509,000            | 19,509,000                   | 50.00  |  | 1.00000                             | 5,870,900             | 5,870,900                    | 50.00  |
| Albion         | 1.00000                               | 0                     | 0                            | 0.00   |  | 1.00000                             | 21,119,615            | 21,119,615                   | 50.00  |
| Battle Creek   | 1.00000                               | 3,851,478             | 3,851,478                    | 50.00  |  | 1.00000                             | 307,305,743           | 307,305,743                  | 50.00  |
| Marshall       | 1.00000                               | 0                     | 0                            | 0.00   |  | 1.00000                             | 61,151,304            | 61,151,304                   | 50.00  |
| Springfield    | 1.00000                               | 0                     | 0                            | 0.00   |  | 1.00000                             | 33,987,245            | 33,987,245                   | 50.00  |
| County Total:  | 1.00000                               | 388,939,088           | 388,939,088                  | 50.00% |  | 1.00000                             | 601,437,497           | 601,437,497                  | 50.00% |

**Michigan Department of Treasury State Tax Commission 2009**  
**Assessed and Equalized Valuation for Seperately Equalized Classifications - Calhoun County**

|                | S.E.V.<br>Multiplier                | Assessed<br>Valuation | State Equalized<br>Valuation | Ratio  |  | S.E.V.<br>Multiplier                 | Assessed<br>Valuation | State Equalized<br>Valuation | Ratio  |
|----------------|-------------------------------------|-----------------------|------------------------------|--------|--|--------------------------------------|-----------------------|------------------------------|--------|
| Tax Year: 2009 | Classification: Industrial Property |                       |                              |        |  | Classification: Residential Property |                       |                              |        |
| Albion         | 1.00000                             | 2,107,700             | 2,107,700                    | 50.00  |  | 1.00000                              | 23,396,750            | 23,396,750                   | 50.00  |
| Athens         | 1.00000                             | 434,400               | 434,400                      | 50.00  |  | 1.00000                              | 51,155,700            | 51,155,700                   | 50.00  |
| Bedford        | 1.00000                             | 353,700               | 353,700                      | 50.00  |  | 1.00000                              | 203,067,250           | 203,067,250                  | 50.00  |
| Burlington     | 1.00000                             | 1,257,100             | 1,257,100                    | 50.00  |  | 1.00000                              | 39,633,700            | 39,633,700                   | 50.00  |
| Clarence       | 1.00000                             | 389,000               | 389,000                      | 50.00  |  | 1.00000                              | 79,536,400            | 79,536,400                   | 50.00  |
| Clarendon      | 1.00000                             | 508,500               | 508,500                      | 50.00  |  | 1.00000                              | 25,983,140            | 25,983,140                   | 50.00  |
| Convis         | 1.00000                             | 4,481,600             | 4,481,600                    | 50.00  |  | 1.00000                              | 45,922,100            | 45,922,100                   | 50.00  |
| Eckford        | 1.00000                             | 4,228,800             | 4,228,800                    | 50.00  |  | 1.00000                              | 38,092,800            | 38,092,800                   | 50.00  |
| Emmett         | 1.00000                             | 4,826,950             | 4,826,950                    | 50.00  |  | 1.00000                              | 273,275,004           | 273,275,004                  | 50.00  |
| Fredonia       | 1.00000                             | 173,900               | 173,900                      | 50.00  |  | 1.00000                              | 48,934,200            | 48,934,200                   | 50.00  |
| Homer          | 1.00000                             | 2,519,700             | 2,519,700                    | 50.00  |  | 1.00000                              | 40,352,050            | 40,352,050                   | 50.00  |
| Lee            | 1.00000                             | 627,800               | 627,800                      | 50.00  |  | 1.00000                              | 22,870,700            | 22,870,700                   | 50.00  |
| Leroy          | 1.00000                             | 100,050               | 100,050                      | 50.00  |  | 1.00000                              | 122,264,150           | 122,264,150                  | 50.00  |
| Marengo        | 1.00000                             | 109,520               | 109,520                      | 50.00  |  | 1.00000                              | 54,314,450            | 54,314,450                   | 50.00  |
| Marshall       | 1.00000                             | 1,142,400             | 1,142,400                    | 50.00  |  | 1.00000                              | 111,176,050           | 111,176,050                  | 50.00  |
| Newton         | 1.00000                             | 90,100                | 90,100                       | 50.00  |  | 1.00000                              | 94,482,350            | 94,482,350                   | 50.00  |
| Pennfield      | 1.00000                             | 1,946,970             | 1,946,970                    | 50.00  |  | 1.00000                              | 207,403,840           | 207,403,840                  | 50.00  |
| Sheridan       | 1.00000                             | 10,100,550            | 10,100,550                   | 50.00  |  | 1.00000                              | 30,708,950            | 30,708,950                   | 50.00  |
| Tekonsha       | 1.00000                             | 631,100               | 631,100                      | 50.00  |  | 1.00000                              | 37,084,900            | 37,084,900                   | 50.00  |
| Albion         | 1.00000                             | 10,055,827            | 10,055,827                   | 50.00  |  | 1.00000                              | 94,454,248            | 94,454,248                   | 50.00  |
| Battle Creek   | 1.00000                             | 148,774,939           | 148,774,939                  | 50.00  |  | 1.00000                              | 960,533,921           | 960,533,921                  | 50.00  |
| Marshall       | 1.00000                             | 16,221,300            | 16,221,300                   | 50.00  |  | 1.00000                              | 160,856,506           | 160,856,506                  | 50.00  |
| Springfield    | 1.00000                             | 10,030,596            | 10,030,596                   | 50.00  |  | 1.00000                              | 45,759,801            | 45,759,801                   | 50.00  |
| County Total:  | 1.00000                             | 221,112,502           | 221,112,502                  | 50.00% |  | 1.00000                              | 2,811,258,960         | 2,811,258,960                | 50.00% |

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|                | S.E.V.<br>Multiplier                    | Assessed<br>Valuation | State Equalized<br>Valuation | Ratio |  | S.E.V.<br>Multiplier                   | Assessed<br>Valuation | State Equalized<br>Valuation | Ratio  |
|----------------|-----------------------------------------|-----------------------|------------------------------|-------|--|----------------------------------------|-----------------------|------------------------------|--------|
| Tax Year: 2009 | Classification: Timber-Cutover Property |                       |                              |       |  | Classification: Developmental Property |                       |                              |        |
| Albion         | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Athens         | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Bedford        | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Burlington     | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Clarence       | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Clarendon      | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Convis         | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Eckford        | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Emmett         | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 1,866,850             | 1,866,850                    | 50.00  |
| Fredonia       | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Homer          | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Lee            | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Leroy          | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Marengo        | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Marshall       | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 428,500               | 428,500                      | 50.00  |
| Newton         | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Pennfield      | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 1,538,010             | 1,538,010                    | 50.00  |
| Sheridan       | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Tekonsha       | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 52,650                | 52,650                       | 50.00  |
| Albion         | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Battle Creek   | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Marshall       | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| Springfield    | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 0                     | 0                            | 0.00   |
| County Total:  | 1.00000                                 | 0                     | 0                            | 0.00  |  | 1.00000                                | 3,886,010             | 3,886,010                    | 50.00% |

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|                | S.E.V.<br>Multiplier              | Assessed<br>Valuation | State Equalized<br>Valuation | Ratio | Assessed<br>Valuation            | State Equalized<br>Valuation |
|----------------|-----------------------------------|-----------------------|------------------------------|-------|----------------------------------|------------------------------|
| Tax Year: 2009 | Classification: Personal Property |                       |                              |       | Total Real and Personal Property |                              |
| Albion         | 1.00000                           | 6,404,300             | 6,404,300                    | 50.00 | 59,756,000                       | 59,756,000                   |
| Athens         | 1.00000                           | 6,063,450             | 6,063,450                    | 50.00 | 83,525,650                       | 83,525,650                   |
| Bedford        | 1.00000                           | 5,895,246             | 5,895,246                    | 50.00 | 224,596,696                      | 224,596,696                  |
| Burlington     | 1.00000                           | 2,338,100             | 2,338,100                    | 50.00 | 69,666,700                       | 69,666,700                   |
| Clarence       | 1.00000                           | 1,584,967             | 1,584,967                    | 50.00 | 108,450,967                      | 108,450,967                  |
| Clarendon      | 1.00000                           | 1,144,500             | 1,144,500                    | 50.00 | 52,350,580                       | 52,350,580                   |
| Convis         | 1.00000                           | 3,977,900             | 3,977,900                    | 50.00 | 72,464,900                       | 72,464,900                   |
| Eckford        | 1.00000                           | 5,929,200             | 5,929,200                    | 50.00 | 75,093,900                       | 75,093,900                   |
| Emmett         | 1.00000                           | 25,330,857            | 25,330,857                   | 50.00 | 405,167,061                      | 405,167,061                  |
| Fredonia       | 1.00000                           | 4,512,100             | 4,512,100                    | 50.00 | 82,909,600                       | 82,909,600                   |
| Homer          | 1.00000                           | 7,664,450             | 7,664,450                    | 50.00 | 82,693,900                       | 82,693,900                   |
| Lee            | 1.00000                           | 8,065,700             | 8,065,700                    | 50.00 | 58,661,100                       | 58,661,100                   |
| Leroy          | 1.00000                           | 4,208,900             | 4,208,900                    | 50.00 | 149,791,850                      | 149,791,850                  |
| Marengo        | 1.00000                           | 9,516,540             | 9,516,540                    | 50.00 | 96,186,060                       | 96,186,060                   |
| Marshall       | 1.00000                           | 5,467,500             | 5,467,500                    | 50.00 | 149,850,550                      | 149,850,550                  |
| Newton         | 1.00000                           | 6,043,400             | 6,043,400                    | 50.00 | 116,517,150                      | 116,517,150                  |
| Pennfield      | 1.00000                           | 13,871,450            | 13,871,450                   | 50.00 | 252,609,700                      | 252,609,700                  |
| Sheridan       | 1.00000                           | 31,894,050            | 31,894,050                   | 50.00 | 99,003,230                       | 99,003,230                   |
| Tekonsha       | 1.00000                           | 2,855,200             | 2,855,200                    | 50.00 | 66,003,750                       | 66,003,750                   |
| Albion         | 1.00000                           | 21,769,878            | 21,769,878                   | 50.00 | 147,399,568                      | 147,399,568                  |
| Battle Creek   | 1.00000                           | 337,989,667           | 337,989,667                  | 50.00 | 1,758,455,748                    | 1,758,455,748                |
| Marshall       | 1.00000                           | 29,924,800            | 29,924,800                   | 50.00 | 268,153,910                      | 268,153,910                  |
| Springfield    | 1.00000                           | 9,626,675             | 9,626,675                    | 50.00 | 99,404,317                       | 99,404,317                   |
| County Total:  | 1.00000                           | 552,078,830           | 552,078,830                  | 50.00 | 4,578,712,887                    | 4,578,712,887                |