



2026 Equalization Report

*Bay County
Equalization Department*

*Keegan Bengel
Equalization Director*

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**BAY COUNTY
EQUALIZATION DEPARTMENT**

James A. Barcia
County Executive

Keegan Bengel
Director
bengelk@baycountymi.gov

April 14, 2026

To: Bay County Board of Commissioners

From: Equalization Department

RE: 2026 Equalization Report

The Bay County Equalization Department has completed its review of the 2026 Assessment rolls of the fourteen (14) Townships and five (5) Cities of Bay County. The 2026 Bay County Equalization Report prepared by the Bay County Equalization Department is submitted for approval and adoption.

The recommended County Equalized Value for 2026 is \$5,696,942,922. This is a combination of \$5,374,021,072 of Real Property and \$322,921,850 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

Karie Wardynski
Joan Fackler
Anissa Zaucha
Steve Coucke
Anissa Zaucha
Elijah Burkhardt
Ronda Parks
David McArthur
Anissa Zaucha
Beth Patterson
Brandon Murphy
Brandon Murphy
Ronda Parks
Tod Fackler
Beth Patterson
Wade Slivik
Ronda Parks
Brandon Murphy
Kayla Ripley

Equalization Department

Jennifer Delorge, MCAO (2)
Senior Appraiser/GIS Specialist

Jeff Wenglikowski, MCAO (2)
Senior Appraiser

Keegan Bengel, MMAO (4)
Director

Bay County

Previous and Current Values

AGRICULTURAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	0	0	0	N/A	0	0	N/A
020	BEAVER	381	55,969,350	59,341,200	6.02%	26,275,902	27,723,271	5.51%
030	FRANKENLUST	233	32,988,315	35,262,900	6.90%	17,212,840	17,606,588	2.29%
040	FRASER	386	46,142,703	49,278,700	6.80%	24,425,730	25,047,667	2.55%
050	GARFIELD	278	38,370,950	39,818,732	3.77%	14,123,665	14,599,906	3.37%
060	GIBSON	289	43,781,100	50,327,900	14.95%	14,475,927	15,114,323	4.41%
070	HAMPTON	403	39,087,600	42,177,000	7.90%	22,841,249	23,362,493	2.28%
080	KAWKAWLIN	395	46,822,000	49,998,300	6.78%	21,653,623	22,087,689	2.00%
090	MERRITT	510	63,867,150	74,151,287	16.10%	35,163,840	35,960,799	2.27%
100	MONITOR	470	67,330,500	72,872,600	8.23%	34,754,907	36,104,557	3.88%
110	MT FOREST	228	33,884,900	37,724,800	11.33%	14,277,083	14,906,447	4.41%
120	PINCONNING	383	51,963,500	53,852,800	3.64%	22,653,456	22,814,790	0.71%
130	PORTSMOUTH	327	36,082,000	38,040,100	5.43%	20,154,995	20,705,561	2.73%
140	WILLIAMS	359	53,987,100	57,786,050	7.04%	26,770,129	27,520,510	2.80%
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		4,642	610,277,168	660,632,369	8.25%	294,783,346	303,554,601	2.98%

COMMERCIAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	403	168,628,150	228,085,850	35.26%	110,918,974	119,003,810	7.29%
020	BEAVER	21	2,515,550	3,038,500	20.79%	1,557,073	1,880,080	20.74%
030	FRANKENLUST	85	19,207,258	17,099,400	-10.97%	16,819,445	15,653,881	-6.93%
040	FRASER	75	11,187,000	11,675,200	4.36%	8,265,801	8,758,829	5.96%
050	GARFIELD	19	1,347,950	1,380,150	2.39%	924,109	957,771	3.64%
060	GIBSON	12	1,064,800	1,004,900	-5.63%	880,866	893,606	1.45%
070	HAMPTON	202	84,737,900	83,519,700	-1.44%	60,352,145	63,780,799	5.68%
080	KAWKAWLIN	179	18,583,100	18,348,200	-1.26%	16,174,141	16,210,156	0.22%
090	MERRITT	25	1,537,650	1,488,000	-3.23%	1,261,791	1,255,298	-0.51%
100	MONITOR	169	49,654,300	53,945,500	8.64%	45,796,816	49,392,920	7.85%
110	MT FOREST	7	364,700	477,600	30.96%	191,172	342,853	79.34%
120	PINCONNING	88	7,587,630	8,747,500	15.29%	6,008,406	6,177,004	2.81%
130	PORTSMOUTH	82	5,863,900	7,147,100	21.88%	5,302,486	5,220,381	-1.55%
140	WILLIAMS	84	18,988,400	18,970,500	-0.09%	16,004,322	16,252,293	1.55%
150	CITY OF AUBURN	105	13,124,300	13,749,800	4.77%	10,932,129	11,841,829	8.32%
160	CITY OF BAY CITY	1165	208,690,150	220,770,050	5.79%	170,634,256	176,090,748	3.20%
170	CITY OF ESSEXVILLE	62	2,741,100	2,610,400	-4.77%	2,041,020	2,015,695	-1.24%
180	CITY OF PINCONNING	106	9,984,900	10,049,800	0.65%	7,850,570	8,162,966	3.98%
190	CITY OF MIDLAND	28	7,765,800	8,007,600	3.11%	4,730,765	4,539,956	-4.03%
Bay County Total		2,917	633,574,538	710,115,750	12.08%	486,646,287	508,430,875	4.48%

Bay County

Previous and Current Values

INDUSTRIAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	92	18,872,350	20,132,550	6.68%	12,353,995	13,459,436	8.95%
020	BEAVER	9	760,500	790,000	3.88%	344,946	354,254	2.70%
030	FRANKENLUST	11	831,550	818,750	-1.54%	337,160	346,257	2.70%
040	FRASER	5	791,800	287,800	-63.65%	544,585	273,339	-49.81%
050	GARFIELD	6	510,300	519,200	1.74%	152,963	157,088	2.70%
060	GIBSON	7	551,400	627,400	13.78%	147,048	151,015	2.70%
070	HAMPTON	12	17,256,400	16,931,600	-1.88%	12,514,851	12,224,452	-2.32%
080	KAWKAWLIN	27	3,544,600	3,402,800	-4.00%	2,717,378	2,789,755	2.66%
090	MERRITT	29	2,673,700	2,657,650	-0.60%	1,539,348	1,544,672	0.35%
100	MONITOR	92	38,837,600	39,378,500	1.39%	32,176,046	32,851,889	2.10%
110	MT FOREST	11	696,900	638,600	-8.37%	237,670	244,081	2.70%
120	PINCONNING	24	3,536,100	4,025,700	13.85%	2,860,582	3,611,272	26.24%
130	PORTSMOUTH	38	3,476,100	3,782,400	8.81%	2,234,411	1,800,370	-19.43%
140	WILLIAMS	44	38,450,300	41,837,350	8.81%	33,027,267	36,757,766	11.30%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	218	48,294,150	51,110,300	5.83%	40,970,889	45,079,181	10.03%
170	CITY OF ESSEXVILLE	22	2,988,200	2,896,200	-3.08%	2,682,333	2,583,594	-3.68%
180	CITY OF PINCONNING	11	3,118,600	2,993,000	-4.03%	2,734,245	2,768,721	1.26%
190	CITY OF MIDLAND	0	2,600	0	-100.00%	2,474	0	-100.00%
Bay County Total		658	185,193,150	192,829,800	4.12%	147,578,191	156,997,142	6.38%

RESIDENTIAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	5605	568,882,200	614,648,433	8.04%	399,661,696	418,269,603	4.66%
020	BEAVER	1148	123,679,900	142,831,700	15.48%	82,497,581	87,431,172	5.98%
030	FRANKENLUST	1598	204,578,900	211,863,208	3.56%	143,927,340	151,862,520	5.51%
040	FRASER	1686	129,372,200	138,313,200	6.91%	85,950,559	89,804,051	4.48%
050	GARFIELD	823	76,487,900	79,453,006	3.88%	44,900,009	46,476,706	3.51%
060	GIBSON	572	44,761,000	45,786,600	2.29%	22,990,375	24,130,630	4.96%
070	HAMPTON	2837	304,799,400	304,139,800	-0.22%	210,512,954	218,585,442	3.83%
080	KAWKAWLIN	2191	222,935,900	221,469,200	-0.66%	137,424,696	143,722,029	4.58%
090	MERRITT	537	46,474,484	52,717,556	13.43%	30,123,878	32,149,915	6.73%
100	MONITOR	4210	464,593,600	492,983,100	6.11%	341,575,042	356,080,493	4.25%
110	MT FOREST	761	60,030,200	63,715,500	6.14%	35,908,975	37,652,200	4.85%
120	PINCONNING	1210	91,926,600	89,686,400	-2.44%	54,629,209	56,702,739	3.80%
130	PORTSMOUTH	1447	127,741,300	139,007,700	8.82%	89,769,484	93,723,517	4.40%
140	WILLIAMS	1932	202,499,250	222,575,450	9.91%	144,376,522	151,935,168	5.24%
150	CITY OF AUBURN	772	70,041,250	70,464,140	0.60%	52,098,872	54,041,461	3.73%
160	CITY OF BAY CITY	12998	719,539,900	766,113,275	6.47%	511,292,532	537,122,497	5.05%
170	CITY OF ESSEXVILLE	1516	115,572,600	127,116,200	9.99%	84,434,977	88,221,898	4.49%
180	CITY OF PINCONNING	504	24,531,500	27,404,800	11.71%	16,804,747	17,784,805	5.83%
190	CITY OF MIDLAND	46	146,300	153,885	5.18%	114,971	117,207	1.94%
Bay County Total		42,393	3,598,594,384	3,810,443,153	5.89%	2,488,994,419	2,605,814,053	4.69%

Bay County

Previous and Current Values

DEVELOPMENTAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 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	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 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

COMMERCIAL PERSONAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	520	13,078,600	14,633,850	11.89%	13,078,600	14,633,850	11.89%
020	BEAVER	28	169,600	514,200	203.18%	169,600	514,200	203.18%
030	FRANKENLUST	124	2,209,600	2,252,800	1.96%	2,209,600	2,252,800	1.96%
040	FRASER	92	1,894,400	1,865,800	-1.51%	1,894,400	1,865,800	-1.51%
050	GARFIELD	30	96,850	88,700	-8.42%	96,850	88,700	-8.42%
060	GIBSON	36	699,000	589,350	-15.69%	699,000	589,350	-15.69%
070	HAMPTON	285	6,167,000	5,709,100	-7.43%	6,225,000	5,767,100	-7.36%
080	KAWKAWLIN	160	2,798,300	3,259,700	16.49%	2,798,300	3,259,700	16.49%
090	MERRITT	36	2,606,800	2,499,200	-4.13%	2,606,800	2,499,200	-4.13%
100	MONITOR	313	22,952,400	21,366,100	-6.91%	22,952,400	21,366,100	-6.91%
110	MT FOREST	15	358,540	282,200	-21.29%	358,540	282,200	-21.29%
120	PINCONNING	88	3,428,825	2,946,600	-14.06%	3,428,825	2,946,600	-14.06%
130	PORTSMOUTH	71	876,100	893,800	2.02%	876,100	893,800	2.02%
140	WILLIAMS	120	3,163,000	3,850,450	21.73%	3,163,000	3,850,450	21.73%
150	CITY OF AUBURN	98	499,000	872,300	74.81%	499,000	872,300	74.81%
160	CITY OF BAY CITY	1140	18,922,100	20,158,200	6.53%	18,922,100	20,158,200	6.53%
170	CITY OF ESSEXVILLE	64	361,800	472,900	30.71%	361,800	472,900	30.71%
180	CITY OF PINCONNING	113	671,500	716,400	6.69%	671,500	716,400	6.69%
190	CITY OF MIDLAND	11	113,000	68,000	-39.82%	113,000	68,000	-39.82%
Bay County Total		3,344	81,066,415	83,039,650	2.43%	81,124,415	83,097,650	2.43%

INDUSTRIAL PERSONAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	28	972,100	579,350	-40.40%	972,100	579,350	-40.40%
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	5	27,965,000	23,375,000	-16.41%	27,965,000	23,375,000	-16.41%
080	KAWKAWLIN	12	779,500	677,300	-13.11%	779,500	677,300	-13.11%
090	MERRITT	2	713,200	421,200	-40.94%	713,200	421,200	-40.94%
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	476,300	448,200	-5.90%	476,300	448,200	-5.90%
130	PORTSMOUTH	2	0	0	N/A	0	0	N/A
140	WILLIAMS	14	3,700	1,500	-59.46%	3,700	1,500	-59.46%
150	CITY OF AUBURN	0	0	0	N/A	0	0	N/A
160	CITY OF BAY CITY	65	9,188,800	11,580,350	26.03%	9,188,800	11,580,350	26.03%
170	CITY OF ESSEXVILLE	11	2,634,700	2,594,300	-1.53%	2,634,700	2,594,300	-1.53%
180	CITY OF PINCONNING	1	48,100	44,600	-7.28%	48,100	44,600	-7.28%
190	CITY OF MIDLAND	0	0	0	N/A	0	0	N/A
Bay County Total		150	42,781,400	39,721,800	-7.15%	42,781,400	39,721,800	-7.15%

Bay County

Previous and Current Values

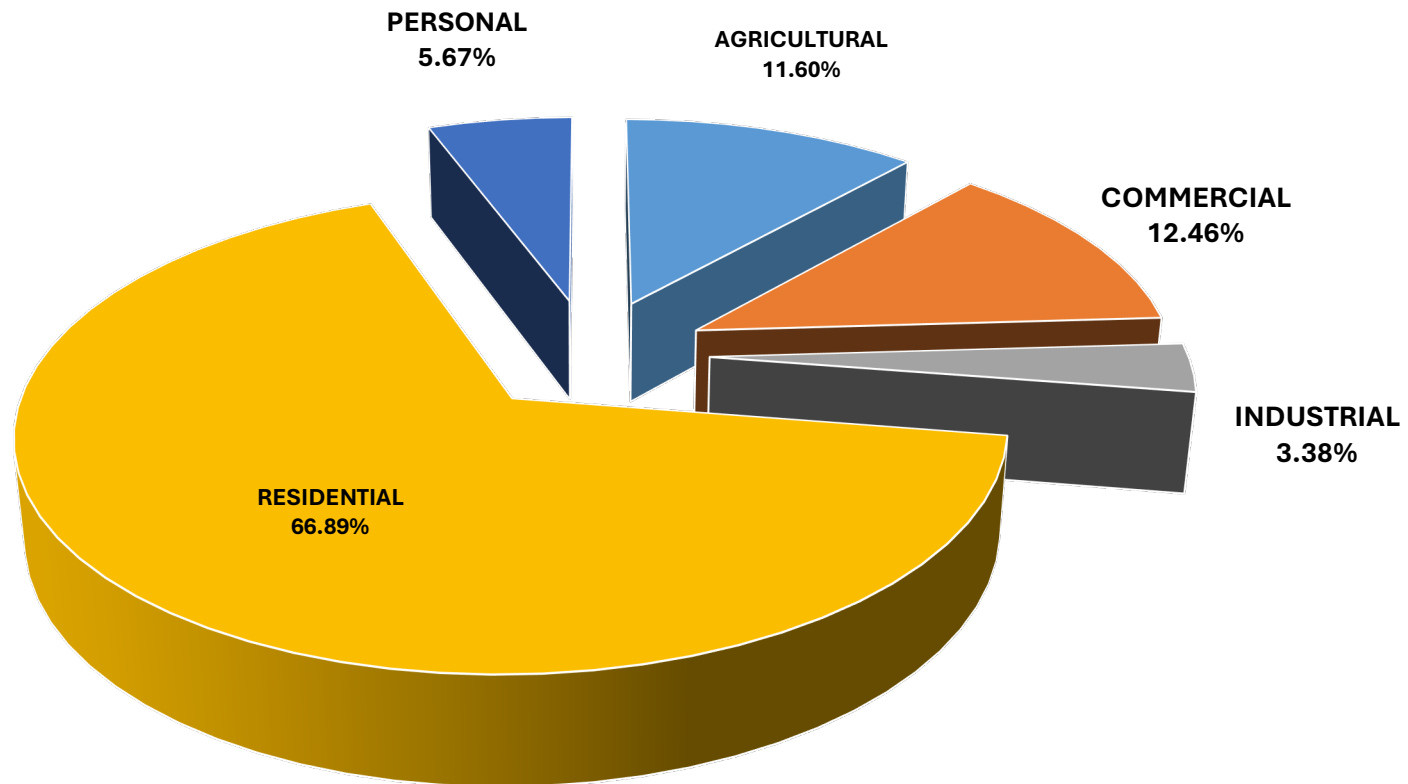
RESIDENTIAL PERSONAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	0	0	0	N/A	0	0	N/A
020	BEAVER	0	0	0	N/A	0	0	N/A
030	FRANKENLUST	0	0	0	N/A	0	0	N/A
040	FRASER	0	0	0	N/A	0	0	N/A
050	GARFIELD	0	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

UTILITY PERSONAL								
Unit #	Unit Name	Number of Parcels	2025 Assessed Value	2026 Assessed Value	AV % Change	2025 Taxable Value	2026 Taxable Value	TV % Change
010	BANGOR	9	16,487,100	17,762,450	7.74%	16,487,100	17,762,450	7.74%
020	BEAVER	3	4,874,800	4,681,000	-3.98%	4,874,800	4,681,000	-3.98%
030	FRANKENLUST	4	6,204,900	7,380,350	18.94%	5,965,840	7,142,625	19.73%
040	FRASER	4	7,818,800	8,050,800	2.97%	7,645,019	7,886,242	3.16%
050	GARFIELD	2	2,619,750	2,813,600	7.40%	2,593,871	2,813,600	8.47%
060	GIBSON	7	3,229,300	3,147,950	-2.52%	3,052,216	2,974,383	-2.55%
070	HAMPTON	10	22,133,400	26,136,300	18.09%	22,133,400	26,136,300	18.09%
080	KAWKAWLIN	14	11,052,500	11,284,900	2.10%	10,601,265	10,861,476	2.45%
090	MERRITT	8	5,734,000	5,981,600	4.32%	5,385,878	5,636,468	4.65%
100	MONITOR	7	40,644,500	41,360,500	1.76%	40,644,500	41,360,500	1.76%
110	MT FOREST	4	3,031,700	3,488,300	15.06%	3,031,700	3,488,300	15.06%
120	PINCONNING	6	11,713,900	11,893,700	1.53%	11,713,900	11,893,700	1.53%
130	PORTSMOUTH	4	5,568,400	6,024,400	8.19%	4,877,912	5,316,816	9.00%
140	WILLIAMS	5	8,623,800	9,838,450	14.08%	8,623,800	9,838,450	14.08%
150	CITY OF AUBURN	2	1,694,200	1,780,700	5.11%	1,694,200	1,780,700	5.11%
160	CITY OF BAY CITY	6	31,839,800	34,234,300	7.52%	31,839,800	34,234,300	7.52%
170	CITY OF ESSEXVILLE	3	2,813,900	2,866,900	1.88%	2,813,900	2,866,900	1.88%
180	CITY OF PINCONNING	1	772,600	751,400	-2.74%	772,600	751,400	-2.74%
190	CITY OF MIDLAND	1	449,000	682,800	52.07%	449,000	682,800	52.07%
Bay County Total		100	187,306,350	200,160,400	6.86%	185,200,701	198,108,410	6.97%

Bay County
Previous and Current Values

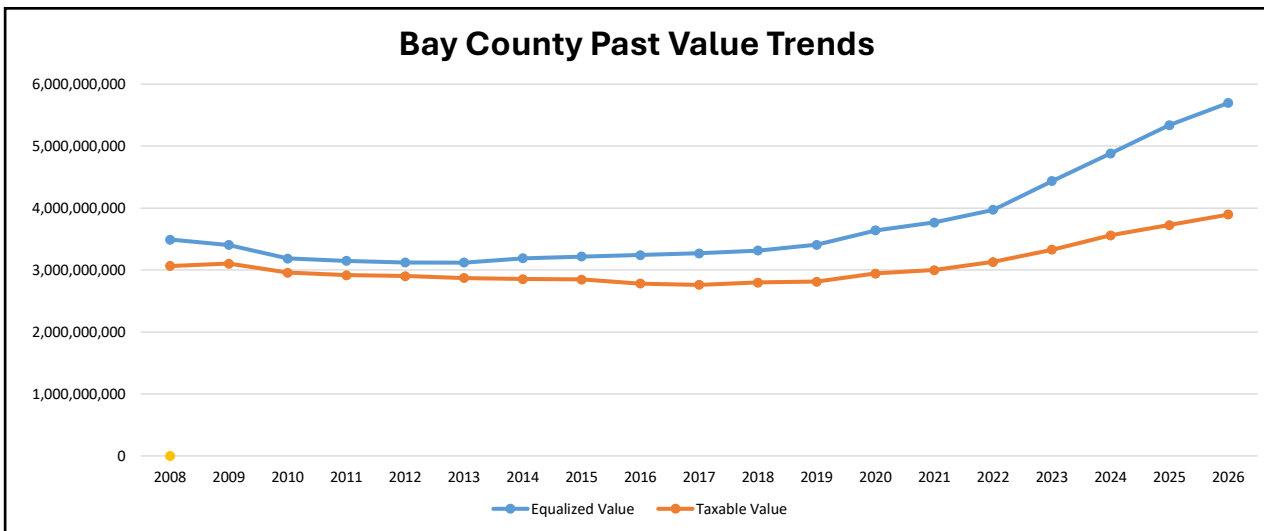
Unit #	Unit Name	Number of Parcels	Total Values		AV	2025 Taxable Value	2026 Taxable Value	TV
			2025 Assessed Value	2026 Assessed Value	% Change			% Change
010	BANGOR	6,657	786,920,500	895,842,483	13.84%	553,472,465	583,708,499	5.46%
020	BEAVER	1,591	187,969,700	211,196,600	12.36%	115,719,902	122,583,977	5.93%
030	FRANKENLUST	2,055	266,020,523	274,677,408	3.25%	186,472,225	194,864,671	4.50%
040	FRASER	2,248	197,206,903	209,471,500	6.22%	128,726,094	133,635,928	3.81%
050	GARFIELD	1,158	119,433,700	124,073,388	3.88%	62,791,467	65,093,771	3.67%
060	GIBSON	923	94,086,600	101,484,100	7.86%	42,245,432	43,853,307	3.81%
070	HAMPTON	3,754	502,146,700	501,988,500	-0.03%	362,544,599	373,231,586	2.95%
080	KAWKAWLIN	2,978	306,515,900	308,440,400	0.63%	192,148,903	199,608,105	3.88%
090	MERRITT	1,147	123,606,984	139,916,493	13.19%	76,794,735	79,467,552	3.48%
100	MONITOR	5,269	684,012,900	721,906,300	5.54%	517,899,711	537,156,459	3.72%
110	MT FOREST	1,026	98,366,940	106,327,000	8.09%	54,005,140	56,916,081	5.39%
120	PINCONNING	1,800	170,632,855	171,600,900	0.57%	101,770,678	104,594,305	2.77%
130	PORTSMOUTH	1,971	179,607,800	194,895,500	8.51%	123,215,388	127,660,445	3.61%
140	WILLIAMS	2,558	325,715,550	354,859,750	8.95%	231,968,740	246,156,137	6.12%
150	CITY OF AUBURN	977	85,358,750	86,866,940	1.77%	65,224,201	68,536,290	5.08%
160	CITY OF BAY CITY	15,592	1,036,474,900	1,103,966,475	6.51%	782,848,377	824,265,276	5.29%
170	CITY OF ESSEXVILLE	1,678	127,112,300	138,556,900	9.00%	94,968,730	98,755,287	3.99%
180	CITY OF PINCONNING	736	39,127,200	41,960,000	7.24%	28,881,762	30,228,892	4.66%
190	CITY OF MIDLAND	86	8,476,700	8,912,285	5.14%	5,410,210	5,407,963	-0.04%
Bay County Total		54,204	5,338,793,405	5,696,942,922	6.71%	3,727,108,759	3,895,724,531	4.52%

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%
2024	4,882,960,853	10.03%	3,559,698,950	6.98%
2025	5,338,793,405	9.34%	3,727,108,759	4.70%
2026	5,696,942,922	6.71%	3,895,724,531	4.52%



Current Year Tax Levy Estimate & Millage Reduction Fraction

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	Pool
2026	3,845,369,956	2026	21,794,787.84	6,660,949.84	2,099,572.00	3,245,107.71	2,854,418.12	361,464.78	4,008,798.18	379,922.55	379,922.55	3,806,531.72	2,672,532.12	1,335,881.52

Estimated Operating Millage Revenue	\$ 21,794,787.84
2025 Estimated Operating Millage Revenue	\$ 21,019,361.00

Year to Year Change (Operating Only)	\$ 775,426.84
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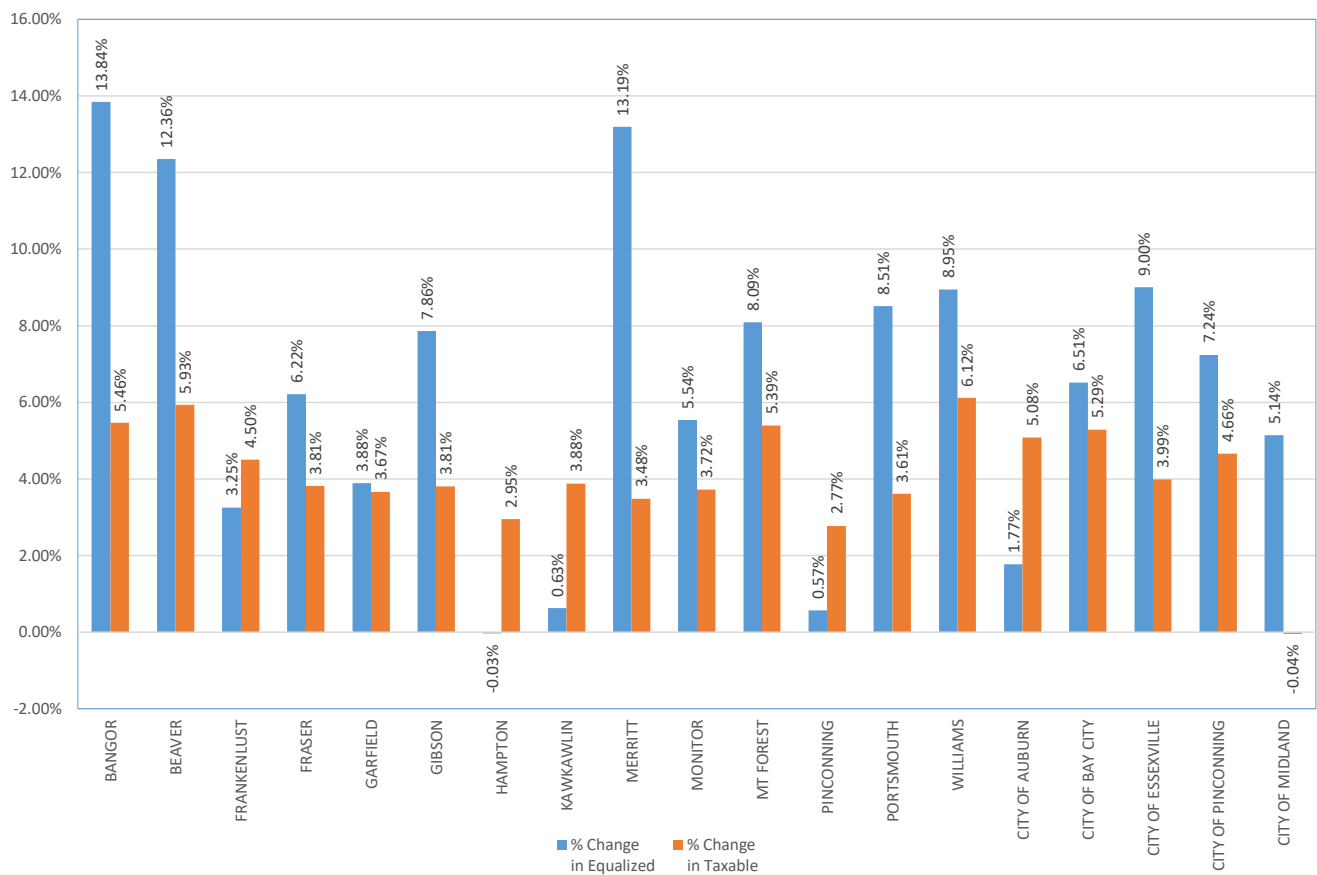
<u>\$3,679,198,755.00</u>	-	<u>\$27,377,913.00</u>	x 1.027	=	<u>\$3,750,420,005.00</u>	=	0.9956
\$3,845,369,956.00	-	\$78,293,096.00			\$3,767,076,860.00		Millage Reduction Fraction (Estimated)

Tax levy estimates do not include any Payment in Lieu of Taxes (PILT) programs or special acts. All conclusions are estimates, and are subject to change.

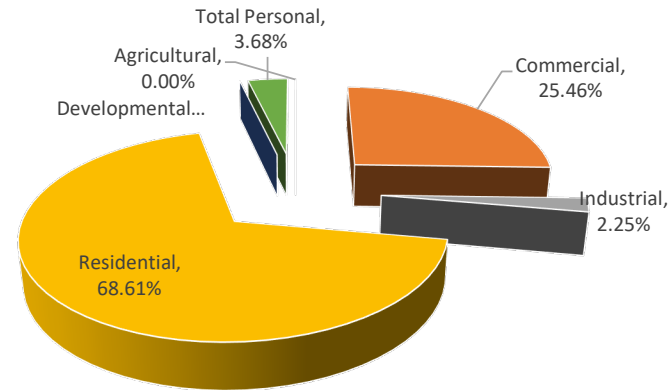
Bay County Percentage Change in SEV and Taxable Value 2025 - 2026

Unit of Gov't	2025 Assessed Value	2026 Assessed Value	% Change in Equalized	2025 Taxable Value	2026 Taxable Value	% Change in Taxable
BANGOR	786,920,500	895,842,483	13.84%	553,472,465	583,708,499	5.46%
BEAVER	187,969,700	211,196,600	12.36%	115,719,902	122,583,977	5.93%
FRANKENLUST	266,020,523	274,677,408	3.25%	186,472,225	194,864,671	4.50%
FRASER	197,206,903	209,471,500	6.22%	128,726,094	133,635,928	3.81%
GARFIELD	119,433,700	124,073,388	3.88%	62,791,467	65,093,771	3.67%
GIBSON	94,086,600	101,484,100	7.86%	42,245,432	43,853,307	3.81%
HAMPTON	502,146,700	501,988,500	-0.03%	362,544,599	373,231,586	2.95%
KAWKAWLIN	306,515,900	308,440,400	0.63%	192,148,903	199,608,105	3.88%
MERRITT	123,606,984	139,916,493	13.19%	76,794,735	79,467,552	3.48%
MONITOR	684,012,900	721,906,300	5.54%	517,899,711	537,156,459	3.72%
MT FOREST	98,366,940	106,327,000	8.09%	54,005,140	56,916,081	5.39%
PINCONNING	170,632,855	171,600,900	0.57%	101,770,678	104,594,305	2.77%
PORTSMOUTH	179,607,800	194,895,500	8.51%	123,215,388	127,660,445	3.61%
WILLIAMS	325,715,550	354,859,750	8.95%	231,968,740	246,156,137	6.12%
CITY OF AUBURN	85,358,750	86,866,940	1.77%	65,224,201	68,536,290	5.08%
CITY OF BAY CITY	1,036,474,900	1,103,966,475	6.51%	782,848,377	824,265,276	5.29%
CITY OF ESSEXVILLE	127,112,300	138,556,900	9.00%	94,968,730	98,755,287	3.99%
CITY OF PINCONNING	39,127,200	41,960,000	7.24%	28,881,762	30,228,892	4.66%
CITY OF MIDLAND	8,476,700	8,912,285	5.14%	5,410,210	5,407,963	-0.04%
BAY COUNTY	5,338,793,405	5,696,942,922	6.71%	3,727,108,759	3,895,724,531	4.52%

Local Unit Change in SEV and Taxable Value

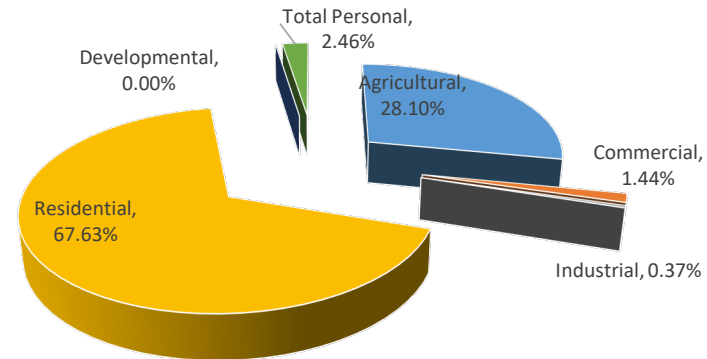


**Bay County
Bangor Township
Summary of Recommended
County Equalized Values and Trends**



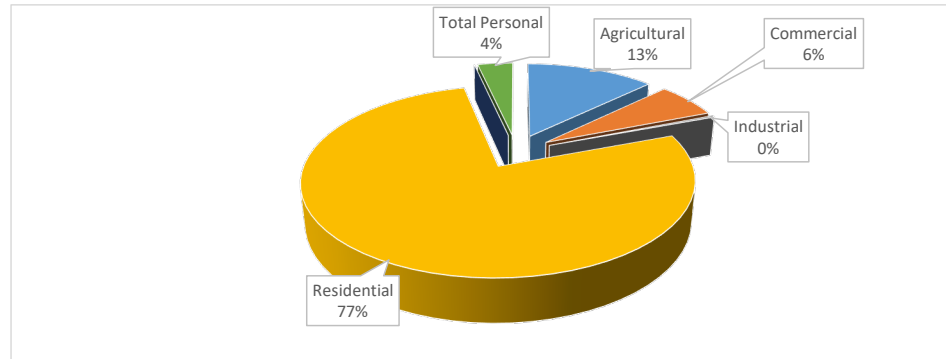
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	403	\$168,628,150	\$228,085,850	1.00000	\$228,085,850	35.26%	25.46%	\$110,918,974	\$119,003,810	7.29%
Industrial	92	\$18,872,350	\$20,132,550	1.00000	\$20,132,550	6.68%	2.25%	\$12,353,995	\$13,459,436	8.95%
Residential	5605	\$568,882,200	\$614,648,433	1.00000	\$614,648,433	8.04%	68.61%	\$399,661,696	\$418,269,603	4.66%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	6100	\$756,382,700	\$862,866,833		\$862,866,833	14.08%	96.32%	\$522,934,665	\$550,732,849	5.32%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	520	\$13,078,600	\$14,633,850	1.00000	\$14,633,850	11.89%	1.63%	\$13,078,600	\$14,633,850	11.89%
Industrial	28	\$972,100	\$579,350	1.00000	\$579,350	-40.40%	0.06%	\$972,100	\$579,350	-40.40%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	9	\$16,487,100	\$17,762,450	1.00000	\$17,762,450	7.74%	1.98%	\$16,487,100	\$17,762,450	7.74%
Total Personal	557	\$30,537,800	\$32,975,650		\$32,975,650	7.98%	3.68%	\$30,537,800	\$32,975,650	7.98%
Exempt										
Grand Total	6657	\$786,920,500	\$895,842,483		\$895,842,483	13.84%		\$553,472,465	\$583,708,499	5.46%

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



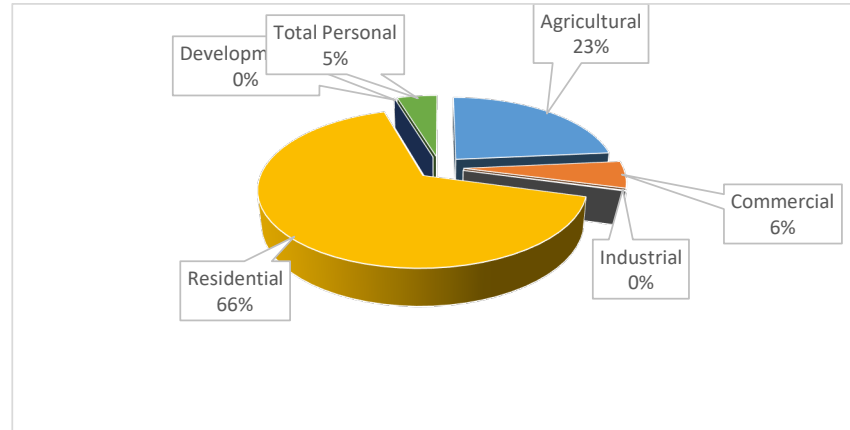
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	381	\$55,969,350	\$59,341,200	1.00000	\$59,341,200	6.02%	28.10%	\$26,275,902	\$27,723,271	5.51%
Commercial	21	\$2,515,550	\$3,038,500	1.00000	\$3,038,500	20.79%	1.44%	\$1,557,073	\$1,880,080	20.74%
Industrial	9	\$760,500	\$790,000	1.00000	\$790,000	3.88%	0.37%	\$344,946	\$354,254	2.70%
Residential	1148	\$123,679,900	\$142,831,700	1.00000	\$142,831,700	15.48%	67.63%	\$82,497,581	\$87,431,172	5.98%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1559	\$182,925,300	\$206,001,400		\$206,001,400	12.62%	97.54%	\$110,675,502	\$117,388,777	6.07%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	28	\$169,600	\$514,200	1.00000	\$514,200	203.18%	0.24%	\$169,600	\$514,200	203.18%
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	\$4,874,800	\$4,681,000	1.00000	\$4,681,000	-3.98%	2.22%	\$4,874,800	\$4,681,000	-3.98%
Total Personal	32	\$5,044,400	\$5,195,200		\$5,195,200	2.99%	2.46%	\$5,044,400	\$5,195,200	2.99%
exempt										
Grand Total	1591	\$187,969,700	\$211,196,600		\$211,196,600	12.36%		\$115,719,902	\$122,583,977	5.93%

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



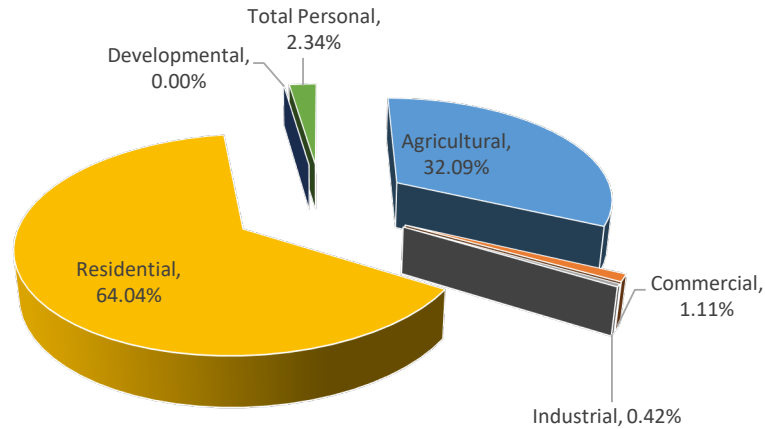
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	233	\$32,988,315	\$35,262,900	1.00000	\$35,262,900	6.90%	12.84%	\$17,212,840	\$17,606,588	2.29%
Commercial	85	\$19,207,258	\$17,099,400	1.00000	\$17,099,400	-10.97%	6.23%	\$16,819,445	\$15,653,881	-6.93%
Industrial	11	\$831,550	\$818,750	1.00000	\$818,750	-1.54%	0.30%	\$337,160	\$346,257	2.70%
Residential	1598	\$204,578,900	\$211,863,208	1.00000	\$211,863,208	3.56%	77.13%	\$143,927,340	\$151,862,520	5.51%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1927	\$257,606,023	\$265,044,258		\$265,044,258	2.89%	96.49%	\$178,296,785	\$185,469,246	4.02%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	124	\$2,209,600	\$2,252,800	1.00000	\$2,252,800	1.96%	0.82%	\$2,209,600	\$2,252,800	1.96%
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	\$6,204,900	\$7,380,350	1.00000	\$7,380,350	18.94%	2.69%	\$5,965,840	\$7,142,625	19.73%
Total Personal	128	\$8,414,500	\$9,633,150		\$9,633,150	14.48%	3.51%	\$8,175,440	\$9,395,425	14.92%
exempt										
Grand Total	2055	\$266,020,523	\$274,677,408		\$274,677,408	3.25%		\$186,472,225	\$194,864,671	4.50%

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



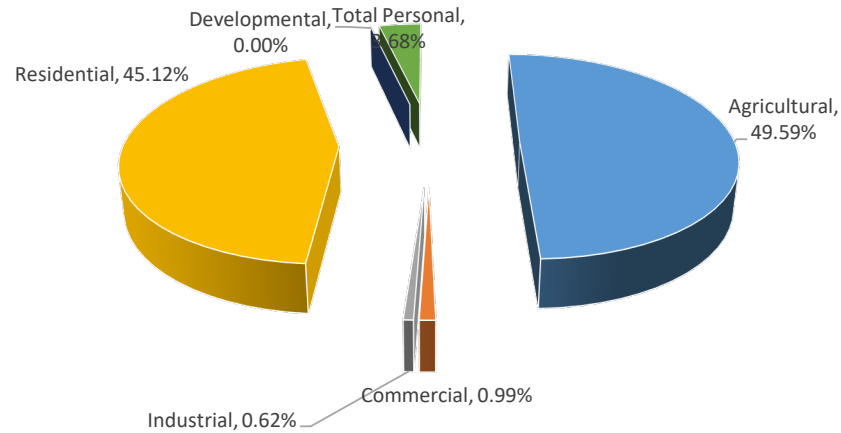
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	386	\$46,142,703	\$49,278,700	1.00000	\$49,278,700	6.80%	23.53%	\$24,425,730	\$25,047,667	2.55%
Commercial	75	\$11,187,000	\$11,675,200	1.00000	\$11,675,200	4.36%	5.57%	\$8,265,801	\$8,758,829	5.96%
Industrial	5	\$791,800	\$287,800	1.00000	\$287,800	-63.65%	0.14%	\$544,585	\$273,339	-49.81%
Residential	1686	\$129,372,200	\$138,313,200	1.00000	\$138,313,200	6.91%	66.03%	\$85,950,559	\$89,804,051	4.48%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	2152	\$187,493,703	\$199,554,900		\$199,554,900	6.43%	95.27%	\$119,186,675	\$123,883,886	3.94%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	92	\$1,894,400	\$1,865,800	1.00000	\$1,865,800	-1.51%	0.89%	\$1,894,400	\$1,865,800	-1.51%
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	\$7,818,800	\$8,050,800	1.00000	\$8,050,800	2.97%	3.84%	\$7,645,019	\$7,886,242	3.16%
Total Personal	96	\$9,713,200	\$9,916,600		\$9,916,600	2.09%	4.73%	\$9,539,419	\$9,752,042	2.23%
exempt										
Grand Total	2248	\$197,206,903	\$209,471,500		\$209,471,500	6.22%		\$128,726,094	\$133,635,928	3.81%

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



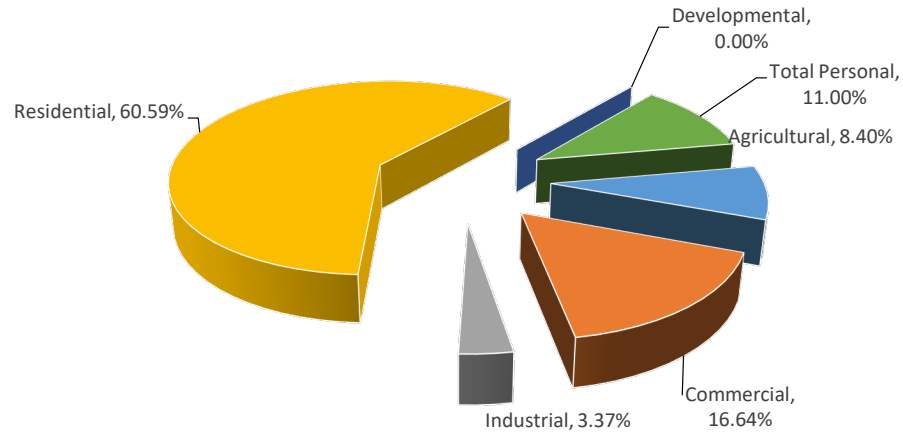
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	278	\$38,370,950	\$39,818,732	1.00000	\$39,818,732	3.77%	32.09%	\$14,123,665	\$14,599,906	3.37%
Commercial	19	\$1,347,950	\$1,380,150	1.00000	\$1,380,150	2.39%	1.11%	\$924,109	\$957,771	3.64%
Industrial	6	\$510,300	\$519,200	1.00000	\$519,200	1.74%	0.42%	\$152,963	\$157,088	2.70%
Residential	823	\$76,487,900	\$79,453,006	1.00000	\$79,453,006	3.88%	64.04%	\$44,900,009	\$46,476,706	3.51%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1126	\$116,717,100	\$121,171,088		\$121,171,088	3.82%	97.66%	\$60,100,746	\$62,191,471	3.48%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	30	\$96,850	\$88,700	1.00000	\$88,700	-8.42%	0.07%	\$96,850	\$88,700	-8.42%
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	\$2,619,750	\$2,813,600	1.00000	\$2,813,600	7.40%	2.27%	\$2,593,871	\$2,813,600	8.47%
Total Personal	32	\$2,716,600	\$2,902,300		\$2,902,300	6.84%	2.34%	\$2,690,721	\$2,902,300	7.86%
exempt										
Grand Total	1158	\$119,433,700	\$124,073,388		\$124,073,388	3.88%		\$62,791,467	\$65,093,771	3.67%

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



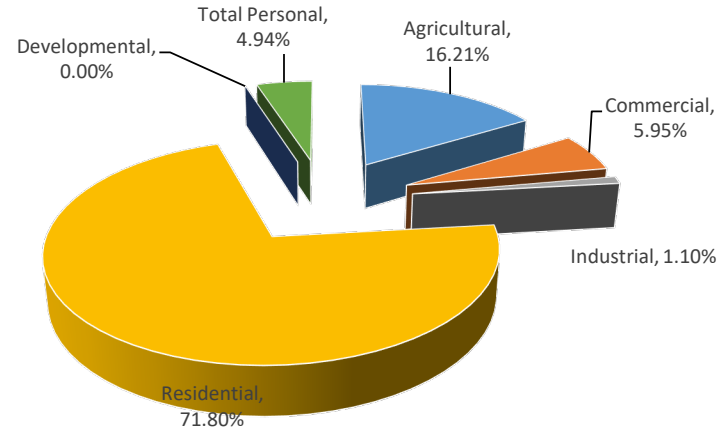
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	289	\$43,781,100	\$50,327,900	1.00000	\$50,327,900	14.95%	49.59%	\$14,475,927	\$15,114,323	4.41%
Commercial	12	\$1,064,800	\$1,004,900	1.00000	\$1,004,900	-5.63%	0.99%	\$880,866	\$893,606	1.45%
Industrial	7	\$551,400	\$627,400	1.00000	\$627,400	13.78%	0.62%	\$147,048	\$151,015	2.70%
Residential	572	\$44,761,000	\$45,786,600	1.00000	\$45,786,600	2.29%	45.12%	\$22,990,375	\$24,130,630	4.96%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	880	\$90,158,300	\$97,746,800		\$97,746,800	8.42%	96.32%	\$38,494,216	\$40,289,574	4.66%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	36	\$699,000	\$589,350	1.00000	\$589,350	-15.69%	0.58%	\$699,000	\$589,350	-15.69%
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	\$3,229,300	\$3,147,950	1.00000	\$3,147,950	-2.52%	3.10%	\$3,052,216	\$2,974,383	-2.55%
Total Personal	43	\$3,928,300	\$3,737,300		\$3,737,300	-4.86%	3.68%	\$3,751,216	\$3,563,733	-5.00%
exempt										
Grand Total	923	\$94,086,600	\$101,484,100		\$101,484,100	7.86%		\$42,245,432	\$43,853,307	3.81%

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



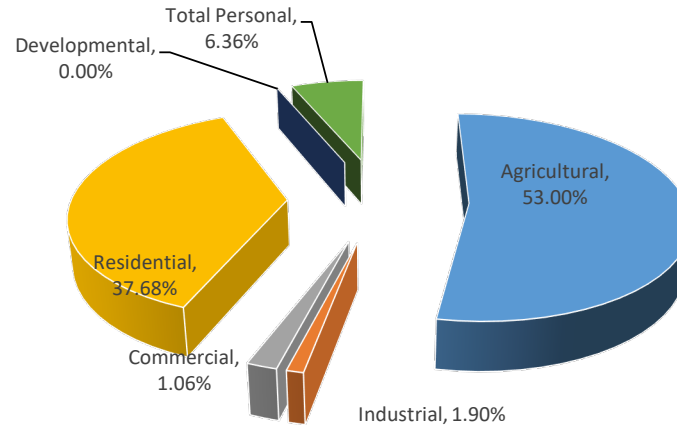
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	403	\$39,087,600	\$42,177,000	1.00000	\$42,177,000	7.90%	8.40%	\$22,841,249	\$23,362,493	2.28%
Commercial	202	\$84,737,900	\$83,519,700	1.00000	\$83,519,700	-1.44%	16.64%	\$60,352,145	\$63,780,799	5.68%
Industrial	12	\$17,256,400	\$16,931,600	1.00000	\$16,931,600	-1.88%	3.37%	\$12,514,851	\$12,224,452	-2.32%
Residential	2837	\$304,799,400	\$304,139,800	1.00000	\$304,139,800	-0.22%	60.59%	\$210,512,954	\$218,585,442	3.83%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	3454	\$445,881,300	\$446,768,100		\$446,768,100	0.20%	89.00%	\$306,221,199	\$317,953,186	3.83%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	285	\$6,167,000	\$5,709,100	1.00000	\$5,709,100	-7.43%	1.14%	\$6,225,000	\$5,767,100	-7.36%
Industrial	5	\$27,965,000	\$23,375,000	1.00000	\$23,375,000	-16.41%	4.66%	\$27,965,000	\$23,375,000	-16.41%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	10	\$22,133,400	\$26,136,300	1.00000	\$26,136,300	18.09%	5.21%	\$22,133,400	\$26,136,300	18.09%
Total Personal	300	\$56,265,400	\$55,220,400		\$55,220,400	-1.86%	11.00%	\$56,323,400	\$55,278,400	-1.86%
exempt										
Grand Total	3754	\$502,146,700	\$501,988,500		\$501,988,500	-0.03%		\$362,544,599	\$373,231,586	2.95%

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



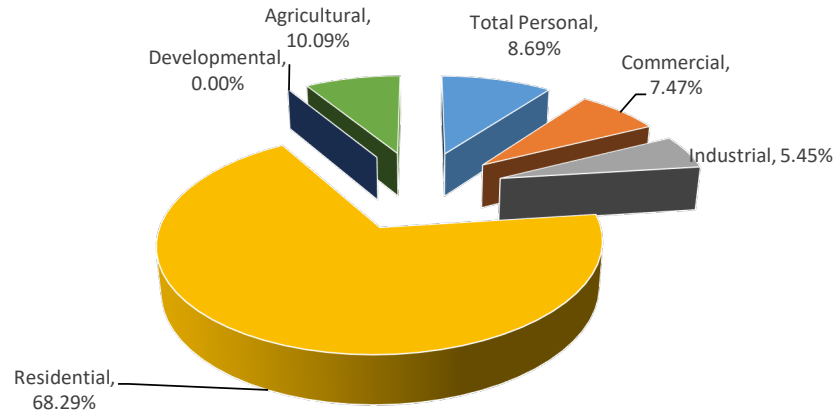
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	395	\$46,822,000	\$49,998,300	1.00000	\$49,998,300	6.78%	16.21%	\$21,653,623	\$22,087,689	2.00%
Commercial	179	\$18,583,100	\$18,348,200	1.00000	\$18,348,200	-1.26%	5.95%	\$16,174,141	\$16,210,156	0.22%
Industrial	27	\$3,544,600	\$3,402,800	1.00000	\$3,402,800	-4.00%	1.10%	\$2,717,378	\$2,789,755	2.66%
Residential	2191	\$222,935,900	\$221,469,200	1.00000	\$221,469,200	-0.66%	71.80%	\$137,424,696	\$143,722,029	4.58%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	2792	\$291,885,600	\$293,218,500		\$293,218,500	0.46%	95.06%	\$177,969,838	\$184,809,629	3.84%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	160	\$2,798,300	\$3,259,700	1.00000	\$3,259,700	16.49%	1.06%	\$2,798,300	\$3,259,700	16.49%
Industrial	12	\$779,500	\$677,300	1.00000	\$677,300	-13.11%	0.22%	\$779,500	\$677,300	-13.11%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	14	\$11,052,500	\$11,284,900	1.00000	\$11,284,900	2.10%	3.66%	\$10,601,265	\$10,861,476	2.45%
Total Personal	186	\$14,630,300	\$15,221,900		\$15,221,900	4.04%	4.94%	\$14,179,065	\$14,798,476	4.37%
exempt										
Grand Total	2978	\$306,515,900	\$308,440,400		\$308,440,400	0.63%		\$192,148,903	\$199,608,105	3.88%

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



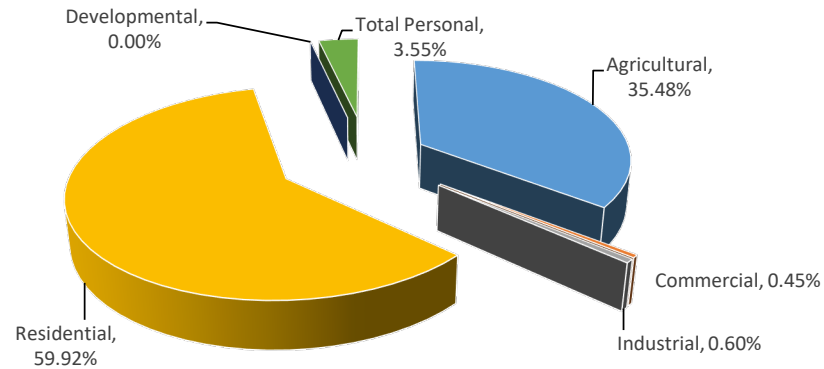
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	510	\$63,867,150	\$74,151,287	1.00000	\$74,151,287	16.10%	53.00%	\$35,163,840	\$35,960,799	2.27%
Commercial	25	\$1,537,650	\$1,488,000	1.00000	\$1,488,000	-3.23%	1.06%	\$1,261,791	\$1,255,298	-0.51%
Industrial	29	\$2,673,700	\$2,657,650	1.00000	\$2,657,650	-0.60%	1.90%	\$1,539,348	\$1,544,672	0.35%
Residential	537	\$46,474,484	\$52,717,556	1.00000	\$52,717,556	13.43%	37.68%	\$30,123,878	\$32,149,915	6.73%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1101	\$114,552,984	\$131,014,493		\$131,014,493	14.37%	93.64%	\$68,088,857	\$70,910,684	4.14%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	36	\$2,606,800	\$2,499,200	1.00000	\$2,499,200	-4.13%	1.79%	\$2,606,800	\$2,499,200	-4.13%
Industrial	2	\$713,200	\$421,200	1.00000	\$421,200	-40.94%	0.30%	\$713,200	\$421,200	-40.94%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	8	\$5,734,000	\$5,981,600	1.00000	\$5,981,600	4.32%	4.28%	\$5,385,878	\$5,636,468	4.65%
Total Personal	46	\$9,054,000	\$8,902,000		\$8,902,000	-1.68%	6.36%	\$8,705,878	\$8,556,868	-1.71%
exempt										
Grand Total	1147	\$123,606,984	\$139,916,493		\$139,916,493	13.19%		\$76,794,735	\$79,467,552	3.48%

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



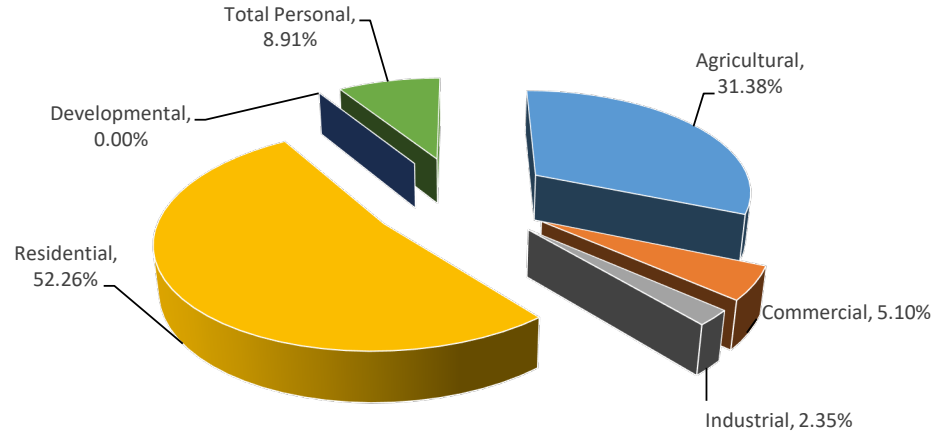
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	470	\$67,330,500	\$72,872,600	1.00000	\$72,872,600	8.23%	10.09%	\$34,754,907	\$36,104,557	3.88%
Commercial	169	\$49,654,300	\$53,945,500	1.00000	\$53,945,500	8.64%	7.47%	\$45,796,816	\$49,392,920	7.85%
Industrial	92	\$38,837,600	\$39,378,500	1.00000	\$39,378,500	1.39%	5.45%	\$32,176,046	\$32,851,889	2.10%
Residential	4210	\$464,593,600	\$492,983,100	1.00000	\$492,983,100	6.11%	68.29%	\$341,575,042	\$356,080,493	4.25%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	4941	\$620,416,000	\$659,179,700		\$659,179,700	6.25%	91.31%	\$454,302,811	\$474,429,859	4.43%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	313	\$22,952,400	\$21,366,100	1.00000	\$21,366,100	-6.91%	2.96%	\$22,952,400	\$21,366,100	-6.91%
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	\$40,644,500	\$41,360,500	1.00000	\$41,360,500	1.76%	5.73%	\$40,644,500	\$41,360,500	1.76%
Total Personal	328	\$63,596,900	\$62,726,600		\$62,726,600	-1.37%	8.69%	\$63,596,900	\$62,726,600	-1.37%
exempt										
Grand Total	5269	\$684,012,900	\$721,906,300		\$721,906,300	5.54%		\$517,899,711	\$537,156,459	3.72%

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



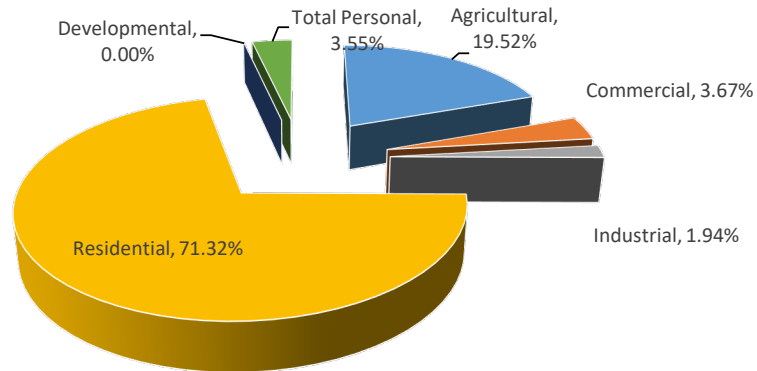
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	228	\$33,884,900	\$37,724,800	1.00000	\$37,724,800	11.33%	35.48%	\$14,277,083	\$14,906,447	4.41%
Commercial	7	\$364,700	\$477,600	1.00000	\$477,600	30.96%	0.45%	\$191,172	\$342,853	79.34%
Industrial	11	\$696,900	\$638,600	1.00000	\$638,600	-8.37%	0.60%	\$237,670	\$244,081	2.70%
Residential	761	\$60,030,200	\$63,715,500	1.00000	\$63,715,500	6.14%	59.92%	\$35,908,975	\$37,652,200	4.85%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1007	\$94,976,700	\$102,556,500		\$102,556,500	7.98%	96.45%	\$50,614,900	\$53,145,581	5.00%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	15	\$358,540	\$282,200	1.00000	\$282,200	-21.29%	0.27%	\$358,540	\$282,200	-21.29%
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	\$3,031,700	\$3,488,300	1.00000	\$3,488,300	15.06%	3.28%	\$3,031,700	\$3,488,300	15.06%
Total Personal	19	\$3,390,240	\$3,770,500		\$3,770,500	11.22%	3.55%	\$3,390,240	\$3,770,500	11.22%
exempt										
Grand Total	1026	\$98,366,940	\$106,327,000		\$106,327,000	8.09%		\$54,005,140	\$56,916,081	5.39%

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



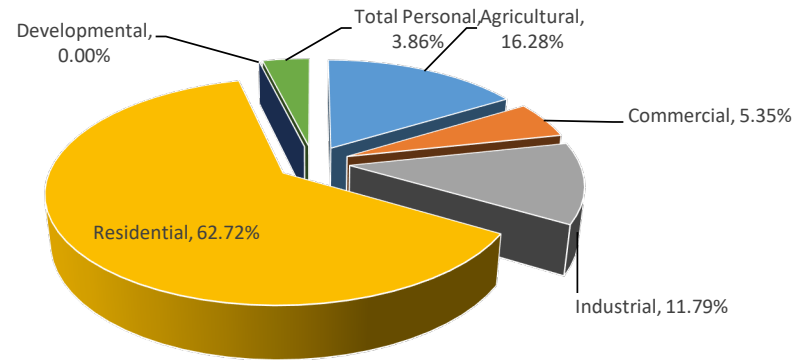
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	383	\$51,963,500	\$53,852,800	1.00000	\$53,852,800	3.64%	31.38%	\$22,653,456	\$22,814,790	0.71%
Commercial	88	\$7,587,630	\$8,747,500	1.00000	\$8,747,500	15.29%	5.10%	\$6,008,406	\$6,177,004	2.81%
Industrial	24	\$3,536,100	\$4,025,700	1.00000	\$4,025,700	13.85%	2.35%	\$2,860,582	\$3,611,272	26.24%
Residential	1210	\$91,926,600	\$89,686,400	1.00000	\$89,686,400	-2.44%	52.26%	\$54,629,209	\$56,702,739	3.80%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1705	\$155,013,830	\$156,312,400		\$156,312,400	0.84%	91.09%	\$86,151,653	\$89,305,805	3.66%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	88	\$3,428,825	\$2,946,600	1.00000	\$2,946,600	-14.06%	1.72%	\$3,428,825	\$2,946,600	-14.06%
Industrial	1	\$476,300	\$448,200	1.00000	\$448,200	-5.90%	0.26%	\$476,300	\$448,200	-5.90%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	6	\$11,713,900	\$11,893,700	1.00000	\$11,893,700	1.53%	6.93%	\$11,713,900	\$11,893,700	1.53%
Total Personal	95	\$15,619,025	\$15,288,500		\$15,288,500	-2.12%	8.91%	\$15,619,025	\$15,288,500	-2.12%
exempt										
Grand Total	1800	\$170,632,855	\$171,600,900		\$171,600,900	0.57%		\$101,770,678	\$104,594,305	2.77%

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



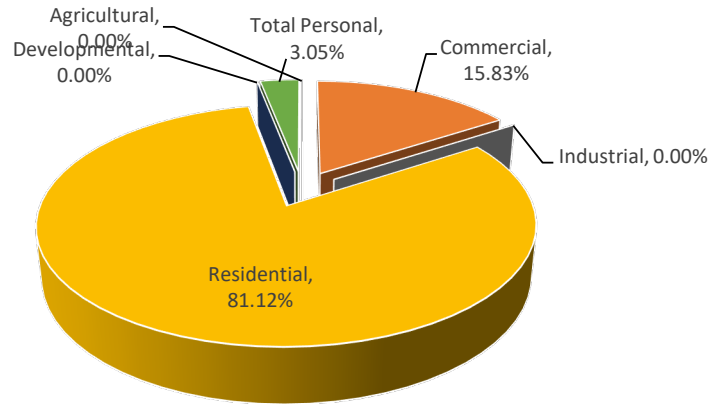
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	327	\$36,082,000	\$38,040,100	1.00000	\$38,040,100	5.43%	19.52%	\$20,154,995	\$20,705,561	2.73%
Commercial	82	\$5,863,900	\$7,147,100	1.00000	\$7,147,100	21.88%	3.67%	\$5,302,486	\$5,220,381	-1.55%
Industrial	38	\$3,476,100	\$3,782,400	1.00000	\$3,782,400	8.81%	1.94%	\$2,234,411	\$1,800,370	-19.43%
Residential	1447	\$127,741,300	\$139,007,700	1.00000	\$139,007,700	8.82%	71.32%	\$89,769,484	\$93,723,517	4.40%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1894	\$173,163,300	\$187,977,300		\$187,977,300	8.55%	96.45%	\$117,461,376	\$121,449,829	3.40%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	71	\$876,100	\$893,800	1.00000	\$893,800	2.02%	0.46%	\$876,100	\$893,800	2.02%
Industrial	2	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	4	\$5,568,400	\$6,024,400	1.00000	\$6,024,400	8.19%	3.09%	\$4,877,912	\$5,316,816	9.00%
Total Personal	77	\$6,444,500	\$6,918,200		\$6,918,200	7.35%	3.55%	\$5,754,012	\$6,210,616	7.94%
exempt										
Grand Total	1971	\$179,607,800	\$194,895,500		\$194,895,500	8.51%		\$123,215,388	\$127,660,445	3.61%

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



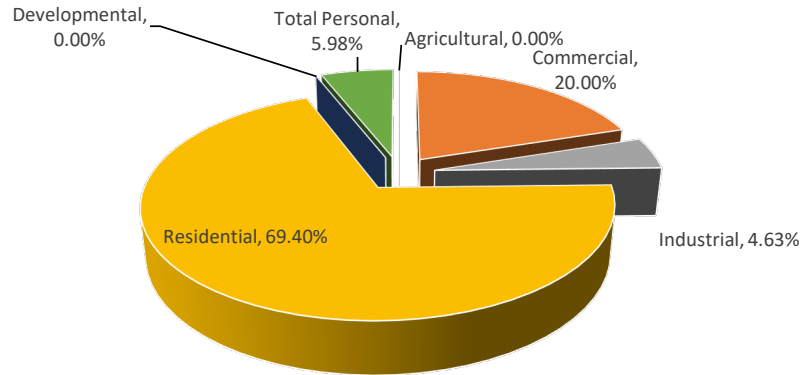
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	359	\$53,987,100	\$57,786,050	1.00000	\$57,786,050	7.04%	16.28%	\$26,770,129	\$27,520,510	2.80%
Commercial	84	\$18,988,400	\$18,970,500	1.00000	\$18,970,500	-0.09%	5.35%	\$16,004,322	\$16,252,293	1.55%
Industrial	44	\$38,450,300	\$41,837,350	1.00000	\$41,837,350	8.81%	11.79%	\$33,027,267	\$36,757,766	11.30%
Residential	1932	\$202,499,250	\$222,575,450	1.00000	\$222,575,450	9.91%	62.72%	\$144,376,522	\$151,935,168	5.24%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	2419	\$313,925,050	\$341,169,350		\$341,169,350	8.68%	96.14%	\$220,178,240	\$232,465,737	5.58%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	120	\$3,163,000	\$3,850,450	1.00000	\$3,850,450	21.73%	1.09%	\$3,163,000	\$3,850,450	21.73%
Industrial	14	\$3,700	\$1,500	1.00000	\$1,500	-59.46%	0.00%	\$3,700	\$1,500	-59.46%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	5	\$8,623,800	\$9,838,450	1.00000	\$9,838,450	14.08%	2.77%	\$8,623,800	\$9,838,450	14.08%
Total Personal	139	\$11,790,500	\$13,690,400		\$13,690,400	16.11%	3.86%	\$11,790,500	\$13,690,400	16.11%
exempt										
Grand Total	2558	\$325,715,550	\$354,859,750		\$354,859,750	8.95%		\$231,968,740	\$246,156,137	6.12%

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



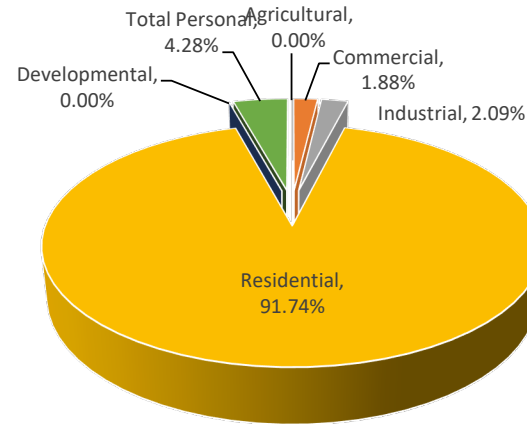
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	105	\$13,124,300	\$13,749,800	1.00000	\$13,749,800	4.77%	15.83%	\$10,932,129	\$11,841,829	8.32%
Industrial	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Residential	772	\$70,041,250	\$70,464,140	1.00000	\$70,464,140	0.60%	81.12%	\$52,098,872	\$54,041,461	3.73%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	877	\$83,165,550	\$84,213,940		\$84,213,940	1.26%	96.95%	\$63,031,001	\$65,883,290	4.53%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	98	\$499,000	\$872,300	1.00000	\$872,300	74.81%	1.00%	\$499,000	\$872,300	74.81%
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	\$1,694,200	\$1,780,700	1.00000	\$1,780,700	5.11%	2.05%	\$1,694,200	\$1,780,700	5.11%
Total Personal	100	\$2,193,200	\$2,653,000		\$2,653,000	20.96%	3.05%	\$2,193,200	\$2,653,000	20.96%
exempt										
Grand Total	977	\$85,358,750	\$86,866,940		\$86,866,940	1.77%		\$65,224,201	\$68,536,290	5.08%

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



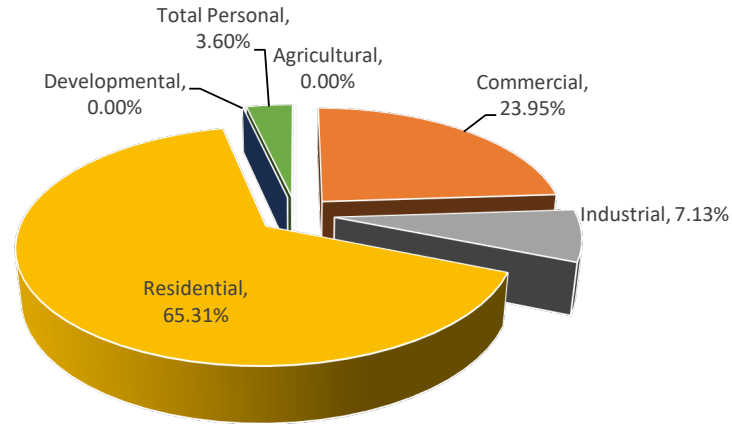
ASSESSED VALUE INFORMATION									TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total		2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property											
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%		\$0	\$0	0%
Commercial	1165	\$208,690,150	\$220,770,050	1.00000	\$220,770,050	5.79%	20.00%		\$170,634,256	\$176,090,748	3.20%
Industrial	218	\$48,294,150	\$51,110,300	1.00000	\$51,110,300	5.83%	4.63%		\$40,970,889	\$45,079,181	10.03%
Residential	12998	\$719,539,900	\$766,113,275	1.00000	\$766,113,275	6.47%	69.40%		\$511,292,532	\$537,122,497	5.05%
Developmental	0	\$0	\$0	NA	\$0	0%	0%		\$0	\$0	0%
Total Real	14381	\$976,524,200	\$1,037,993,625		\$1,037,993,625	6.29%	94.02%		\$722,897,677	\$758,292,426	4.90%
Personal Property											
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%		\$0	\$0	0%
Commercial	1140	\$18,922,100	\$20,158,200	1.00000	\$20,158,200	6.53%	1.83%		\$18,922,100	\$20,158,200	6.53%
Industrial	65	\$9,188,800	\$11,580,350	1.00000	\$11,580,350	26.03%	1.05%		\$9,188,800	\$11,580,350	26.03%
Residential	0	\$0	\$0	N/A	\$0	0%	0%		\$0	\$0	0%
Utility	6	\$31,839,800	\$34,234,300	1.00000	\$34,234,300	7.52%	3.10%		\$31,839,800	\$34,234,300	7.52%
Total Personal	1211	\$59,950,700	\$65,972,850		\$65,972,850	10.05%	5.98%		\$59,950,700	\$65,972,850	10.05%
exempt											
Grand Total	15592	\$1,036,474,900	\$1,103,966,475		\$1,103,966,475	6.51%			\$782,848,377	\$824,265,276	5.29%

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



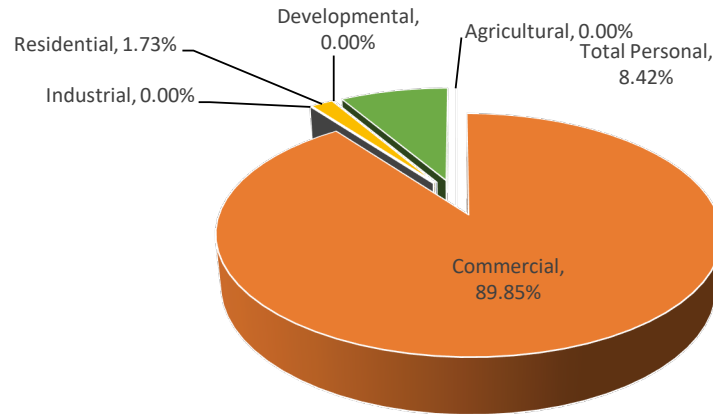
ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Commercial	62	\$2,741,100	\$2,610,400	1.00000	\$2,610,400	-4.77%	1.88%	\$2,041,020	\$2,015,695	-1.24%
Industrial	22	\$2,988,200	\$2,896,200	1.00000	\$2,896,200	-3.08%	2.09%	\$2,682,333	\$2,583,594	-3.68%
Residential	1516	\$115,572,600	\$127,116,200	1.00000	\$127,116,200	9.99%	91.74%	\$84,434,977	\$88,221,898	4.49%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	1600	\$121,301,900	\$132,622,800		\$132,622,800	9.33%	95.72%	\$89,158,330	\$92,821,187	4.11%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	64	\$361,800	\$472,900	1.00000	\$472,900	30.71%	0.34%	\$361,800	\$472,900	30.71%
Industrial	11	\$2,634,700	\$2,594,300	1.00000	\$2,594,300	-1.53%	1.87%	\$2,634,700	\$2,594,300	-1.53%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	3	\$2,813,900	\$2,866,900	1.00000	\$2,866,900	1.88%	2.07%	\$2,813,900	\$2,866,900	1.88%
Total Personal	78	\$5,810,400	\$5,934,100		\$5,934,100	2.13%	4.28%	\$5,810,400	\$5,934,100	2.13%
exempt										
Grand Total	1678	\$127,112,300	\$138,556,900		\$138,556,900	9.00%		\$94,968,730	\$98,755,287	3.99%

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



ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	1.00000	\$0	0%	0%	\$0	\$0	0%
Commercial	106	\$9,984,900	\$10,049,800	1.00000	\$10,049,800	0.65%	23.95%	\$7,850,570	\$8,162,966	3.98%
Industrial	11	\$3,118,600	\$2,993,000	1.00000	\$2,993,000	-4.03%	7.13%	\$2,734,245	\$2,768,721	1.26%
Residential	504	\$24,531,500	\$27,404,800	1.00000	\$27,404,800	11.71%	65.31%	\$16,804,747	\$17,784,805	5.83%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	621	\$37,635,000	\$40,447,600		\$40,447,600	7.47%	96.40%	\$27,389,562	\$28,716,492	4.84%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	113	\$671,500	\$716,400	1.00000	\$716,400	6.69%	1.71%	\$671,500	\$716,400	6.69%
Industrial	1	\$48,100	\$44,600	1.00000	\$44,600	-7.28%	0.11%	\$48,100	\$44,600	-7.28%
Residential	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Utility	1	\$772,600	\$751,400	1.00000	\$751,400	-2.74%	1.79%	\$772,600	\$751,400	-2.74%
Total Personal	115	\$1,492,200	\$1,512,400		\$1,512,400	1.35%	3.60%	\$1,492,200	\$1,512,400	1.35%
exempt										
Grand Total	736	\$39,127,200	\$41,960,000		\$41,960,000	7.24%		\$28,881,762	\$30,228,892	4.66%

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



ASSESSED VALUE INFORMATION								TAXABLE VALUE INFORMATION		
Class	2025 Parcel Count	2025 State Equalized Value	2026 Assessed Value	Equalization Factor	2026 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	2025 Taxable Value	2026 Taxable Value	Percent Change from Last Year
Real Property										
Agricultural	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Commercial	28	\$7,765,800	\$8,007,600	1.00000	\$8,007,600	3.11%	89.85%	\$4,730,765	\$4,539,956	-4.03%
Industrial	0	\$2,600	\$0	1.00000	\$0	-100.00%	0%	\$2,474	\$0	-100.00%
Residential	46	\$146,300	\$153,885	1.00000	\$153,885	5.18%	1.73%	\$114,971	\$117,207	1.94%
Developmental	0	\$0	\$0	NA	\$0	0%	0%	\$0	\$0	0%
Total Real	74	\$7,914,700	\$8,161,485		\$8,161,485	3.12%	91.58%	\$4,848,210	\$4,657,163	-3.94%
Personal Property										
Agricultural	0	\$0	\$0	N/A	\$0	0%	0%	\$0	\$0	0%
Commercial	11	\$113,000	\$68,000	1.00000	\$68,000	-39.82%	0.76%	\$113,000	\$68,000	-39.82%
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	\$449,000	\$682,800	1.00000	\$682,800	52.07%	7.66%	\$449,000	\$682,800	52.07%
Total Personal	12	\$562,000	\$750,800		\$750,800	33.59%	8.42%	\$562,000	\$750,800	33.59%
exempt										
Grand Total	86	\$8,476,700	\$8,912,285		\$8,912,285	5.14%		\$5,410,210	\$5,407,963	-0.04%

County: 09- BAY

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
010 BANGOR TOWNSHIP	09030 BANGOR TOWNSHIP SCHOO	550,732,849	32,975,650	583,708,499	390,103,473	193,605,026	14.98
	Total of all Districts	550,732,849	32,975,650	583,708,499	390,103,473	193,605,026	14.98
020 BEAVER TOWNSHIP	09010 BAY CITY SCHOOL DISTR	114,315,191	5,153,600	119,468,791	106,115,974	13,352,817	3.07
	09090 PINCONNING AREA SCHOO	3,073,586	41,600	3,115,186	2,988,898	126,288	0.08
	Total of all Districts	117,388,777	5,195,200	122,583,977	109,104,872	13,479,105	3.15
030 FRANKENLUST TOWNSHIP	09010 BAY CITY SCHOOL DISTR	176,329,701	9,084,625	185,414,326	148,760,808	36,653,518	4.76
	73200 FREELAND COMM SCHOOL	9,139,545	310,800	9,450,345	8,264,845	1,185,500	0.24
	Total of all Districts	185,469,246	9,395,425	194,864,671	157,025,653	37,839,018	5.00
040 FRASER TOWNSHIP	09090 PINCONNING AREA SCHOO	123,883,886	9,752,042	133,635,928	105,349,559	28,286,369	3.43
	Total of all Districts	123,883,886	9,752,042	133,635,928	105,349,559	28,286,369	3.43
050 GARFIELD TOWNSHIP	09090 PINCONNING AREA SCHOO	62,191,471	2,902,300	65,093,771	55,664,398	9,429,373	1.67
	Total of all Districts	62,191,471	2,902,300	65,093,771	55,664,398	9,429,373	1.67
060 GIBSON TOWNSHIP	06050 STANDISH STERLING COM	29,547,359	2,570,236	32,117,595	25,051,002	7,066,593	0.82
	09090 PINCONNING AREA SCHOO	10,742,215	993,497	11,735,712	9,454,049	2,281,663	0.30
	Total of all Districts	40,289,574	3,563,733	43,853,307	34,505,051	9,348,256	1.13
070 HAMPTON TOWNSHIP	09010 BAY CITY SCHOOL DISTR	145,611,807	31,549,800	177,161,607	121,986,100	55,175,507	4.55
	09050 ESSEXVILLE HAMPTON SC	172,341,379	23,728,600	196,069,979	136,265,270	59,804,709	5.03
	Total of all Districts	317,953,186	55,278,400	373,231,586	258,251,370	114,980,216	9.58
080 KAWKAWLIN TOWNSHIP	09010 BAY CITY SCHOOL DISTR	153,545,277	13,016,576	166,561,853	129,079,242	37,482,611	4.28
	09090 PINCONNING AREA SCHOO	31,264,352	1,781,900	33,046,252	24,401,968	8,644,284	0.85
	Total of all Districts	184,809,629	14,798,476	199,608,105	153,481,210	46,126,895	5.12
090 MERRITT TOWNSHIP	09010 BAY CITY SCHOOL DISTR	49,215,439	4,374,568	53,590,007	46,151,240	7,438,767	1.38
	79110 REESE PUBLIC SCHOOLS	21,695,245	4,182,300	25,877,545	23,056,564	2,820,981	0.66
	Total of all Districts	70,910,684	8,556,868	79,467,552	69,207,804	10,259,748	2.04
100 MONITOR TOWNSHIP	09010 BAY CITY SCHOOL DISTR	474,429,859	62,726,600	537,156,459	396,353,551	140,802,908	13.79
	Total of all Districts	474,429,859	62,726,600	537,156,459	396,353,551	140,802,908	13.79

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School District Report

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County: 09- BAY

Assessment Unit	School District	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
110 MT FOREST TOWNSHIP	09090 PINCONNING AREA SCHOO	53,145,581	3,770,500	56,916,081	46,833,892	10,082,189	1.46
	Total of all Districts	53,145,581	3,770,500	56,916,081	46,833,892	10,082,189	1.46
120 PINCONNING TOWNSHIP	06050 STANDISH STERLING COM	4,016,314	95,300	4,111,614	3,011,028	1,100,586	0.11
	09090 PINCONNING AREA SCHOO	85,289,491	15,193,200	100,482,691	71,591,037	28,891,654	2.58
	Total of all Districts	89,305,805	15,288,500	104,594,305	74,602,065	29,992,240	2.68
130 PORTSMOUTH TOWNSHIP	09010 BAY CITY SCHOOL DISTR	121,449,829	6,210,616	127,660,445	107,367,595	20,292,850	3.28
	Total of all Districts	121,449,829	6,210,616	127,660,445	107,367,595	20,292,850	3.28
140 WILLIAMS TOWNSHIP	09010 BAY CITY SCHOOL DISTR	232,465,737	13,690,400	246,156,137	174,704,549	71,451,588	6.32
	Total of all Districts	232,465,737	13,690,400	246,156,137	174,704,549	71,451,588	6.32
150 CITY OF AUBURN	09010 BAY CITY SCHOOL DISTR	65,883,290	2,653,000	68,536,290	48,843,691	19,692,599	1.76
	Total of all Districts	65,883,290	2,653,000	68,536,290	48,843,691	19,692,599	1.76
160 CITY OF BAY CITY	09010 BAY CITY SCHOOL DISTR	755,301,947	62,831,850	818,133,797	468,402,709	349,731,088	21.00
	09030 BANGOR TOWNSHIP SCHOO	2,990,479	3,141,000	6,131,479	3,130,800	3,000,679	0.16
	Total of all Districts	758,292,426	65,972,850	824,265,276	471,533,509	352,731,767	21.16
170 CITY OF ESSEXVILLE	09050 ESSEXVILLE HAMPTON SC	92,821,187	5,934,100	98,755,287	81,421,526	17,333,761	2.53
	Total of all Districts	92,821,187	5,934,100	98,755,287	81,421,526	17,333,761	2.53
180 CITY OF PINCONNING	09090 PINCONNING AREA SCHOO	28,716,492	1,512,400	30,228,892	15,352,010	14,876,882	0.78
	Total of all Districts	28,716,492	1,512,400	30,228,892	15,352,010	14,876,882	0.78
190 CITY OF MIDLAND	09010 BAY CITY SCHOOL DISTR	4,657,163	750,800	5,407,963	70,641	5,337,322	0.14
	Total of all Districts	4,657,163	750,800	5,407,963	70,641	5,337,322	0.14
Grand total of all Districts		3,574,796,671	320,927,860	3,895,724,531	2,749,776,419	1,145,948,112	100.00

County: 09- BAY

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
06050 STANDISH STERLING COMM S/D060 GIBSON TOWNSHIP		29,547,359	2,570,236	32,117,595	25,051,002	7,066,593	0.82
	120 PINCONNING TOWNSHIP	4,016,314	95,300	4,111,614	3,011,028	1,100,586	0.11
	Total of all Units	33,563,673	2,665,536	36,229,209	28,062,030	8,167,179	0.93
09010 BAY CITY SCHOOL DISTRICT020 BEAVER TOWNSHIP		114,315,191	5,153,600	119,468,791	106,115,974	13,352,817	3.07
	030 FRANKENLUST TOWNSHIP	176,329,701	9,084,625	185,414,326	148,760,808	36,653,518	4.76
	070 HAMPTON TOWNSHIP	145,611,807	31,549,800	177,161,607	121,986,100	55,175,507	4.55
	080 KAWKAWLIN TOWNSHIP	153,545,277	13,016,576	166,561,853	129,079,242	37,482,611	4.28
	090 MERRITT TOWNSHIP	49,215,439	4,374,568	53,590,007	46,151,240	7,438,767	1.38
	100 MONITOR TOWNSHIP	474,429,859	62,726,600	537,156,459	396,353,551	140,802,908	13.79
	130 PORTSMOUTH TOWNSHIP	121,449,829	6,210,616	127,660,445	107,367,595	20,292,850	3.28
	140 WILLIAMS TOWNSHIP	232,465,737	13,690,400	246,156,137	174,704,549	71,451,588	6.32
	150 CITY OF AUBURN	65,883,290	2,653,000	68,536,290	48,843,691	19,692,599	1.76
	160 CITY OF BAY CITY	755,301,947	62,831,850	818,133,797	468,402,709	349,731,088	21.00
	190 CITY OF MIDLAND	4,657,163	750,800	5,407,963	70,641	5,337,322	0.14
	Total of all Units	2,293,205,240	212,042,435	2,505,247,675	1,747,836,100	757,411,575	64.31
09030 BANGOR TOWNSHIP SCHOOLS010 BANGOR TOWNSHIP		550,732,849	32,975,650	583,708,499	390,103,473	193,605,026	14.98
	160 CITY OF BAY CITY	2,990,479	3,141,000	6,131,479	3,130,800	3,000,679	0.16
	Total of all Units	553,723,328	36,116,650	589,839,978	393,234,273	196,605,705	15.14
09050 ESSEXVILLE HAMPTON SCH DIST070 HAMPTON TOWNSHIP		172,341,379	23,728,600	196,069,979	136,265,270	59,804,709	5.03
	170 CITY OF ESSEXVILLE	92,821,187	5,934,100	98,755,287	81,421,526	17,333,761	2.53
	Total of all Units	265,162,566	29,662,700	294,825,266	217,686,796	77,138,470	7.57
09090 PINCONNING AREA SCHOOLS020 BEAVER TOWNSHIP		3,073,586	41,600	3,115,186	2,988,898	126,288	0.08
	040 FRASER TOWNSHIP	123,883,886	9,752,042	133,635,928	105,349,559	28,286,369	3.43
	050 GARFIELD TOWNSHIP	62,191,471	2,902,300	65,093,771	55,664,398	9,429,373	1.67
	060 GIBSON TOWNSHIP	10,742,215	993,497	11,735,712	9,454,049	2,281,663	0.30
	080 KAWKAWLIN TOWNSHIP	31,264,352	1,781,900	33,046,252	24,401,968	8,644,284	0.85
	110 MT FOREST TOWNSHIP	53,145,581	3,770,500	56,916,081	46,833,892	10,082,189	1.46
	120 PINCONNING TOWNSHIP	85,289,491	15,193,200	100,482,691	71,591,037	28,891,654	2.58
	180 CITY OF PINCONNING	28,716,492	1,512,400	30,228,892	15,352,010	14,876,882	0.78
	Total of all Units	398,307,074	35,947,439	434,254,513	331,635,811	102,618,702	11.15
73200 FREELAND COMM SCHOOL DIST030 FRANKENLUST TOWNSHIP		9,139,545	310,800	9,450,345	8,264,845	1,185,500	0.24
	Total of all Units	9,139,545	310,800	9,450,345	8,264,845	1,185,500	0.24
79110 REESE PUBLIC SCHOOLS 090 MERRITT TOWNSHIP		21,695,245	4,182,300	25,877,545	23,056,564	2,820,981	0.66

County: 09- BAY

School District	Assessment Unit	Real TAX	Per. TAX	Total Tax	PRE/MBT	Non-PRE/MBT	% of County
	Total of all Units	21,695,245	4,182,300	25,877,545	23,056,564	2,820,981	0.66
	Grand total of all Units	3,574,796,671	320,927,860	3,895,724,531	2,749,776,419	1,145,948,112	100.00

Personal and Real Property - TOTALS

L-4024

BAY County

Statement of acreage and valuation in the year 2026 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
Township or City	(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 TOWNSHIP	6,694.93	862,866,833	862,866,833	32,975,650	32,975,650	895,842,483	895,842,483
BEAVER TOWNSHIP	22,623.43	206,001,400	206,001,400	5,195,200	5,195,200	211,196,600	211,196,600
FRANKENLUST TOWN	14,181.43	265,044,258	265,044,258	9,633,150	9,633,150	274,677,408	274,677,408
FRASER TOWNSHIP	20,524.21	199,554,900	199,554,900	9,916,600	9,916,600	209,471,500	209,471,500
GARFIELD TOWNSHIP	22,862.14	121,171,088	121,171,088	2,902,300	2,902,300	124,073,388	124,073,388
GIBSON TOWNSHIP	22,787.88	97,746,800	97,746,800	3,737,300	3,737,300	101,484,100	101,484,100
HAMPTON TOWNSHIP	17,073.77	446,768,100	446,768,100	55,220,400	55,220,400	501,988,500	501,988,500
KAWKAWLIN TOWNSHIP	21,219.97	293,218,500	293,218,500	15,221,900	15,221,900	308,440,400	308,440,400
MERRITT TOWNSHIP	20,204.01	131,014,493	131,014,493	8,902,000	8,902,000	139,916,493	139,916,493
MONITOR TOWNSHIP	24,320.51	659,179,700	659,179,700	62,726,600	62,726,600	721,906,300	721,906,300
MT FOREST TOWNSHIP	23,040.53	102,556,500	102,556,500	3,770,500	3,770,500	106,327,000	106,327,000
PINCONNING TOWNSHIP	23,102.43	156,312,400	156,312,400	15,288,500	15,288,500	171,600,900	171,600,900
PORTSMOUTH TOWN	12,425.87	187,977,300	187,977,300	6,918,200	6,918,200	194,895,500	194,895,500
WILLIAMS TOWNSHIP	21,133.05	341,169,350	341,169,350	13,690,400	13,690,400	354,859,750	354,859,750
CITY OF AUBURN	524.30	84,213,940	84,213,940	2,653,000	2,653,000	86,866,940	86,866,940
CITY OF BAY CITY	5,107.50	1,037,993,625	1,037,993,625	65,972,850	65,972,850	1,103,966,475	1,103,966,475
CITY OF ESSEXVILLE	1,180.24	132,622,800	132,622,800	5,934,100	5,934,100	138,556,900	138,556,900
CITY OF PINCONNING	454.90	40,447,600	40,447,600	1,512,400	1,512,400	41,960,000	41,960,000
CITY OF MIDLAND	233.55	8,161,485	8,161,485	750,800	750,800	8,912,285	8,912,285

	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
Township or City	(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
Totals for County	279,694.65	5,374,021,072	5,374,021,072	322,921,850	322,921,850	5,696,942,922	5,696,942,922

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. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

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 2026 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 TOWNSHIP	0	228,085,850	20,132,550	614,648,433	0	0	862,866,833
BEAVER TOWNSHIP	59,341,200	3,038,500	790,000	142,831,700	0	0	206,001,400
FRANKENLUST TOWNSHIP	35,262,900	17,099,400	818,750	211,863,208	0	0	265,044,258
FRASER TOWNSHIP	49,278,700	11,675,200	287,800	138,313,200	0	0	199,554,900
GARFIELD TOWNSHIP	39,818,732	1,380,150	519,200	79,453,006	0	0	121,171,088
GIBSON TOWNSHIP	50,327,900	1,004,900	627,400	45,786,600	0	0	97,746,800
HAMPTON TOWNSHIP	42,177,000	83,519,700	16,931,600	304,139,800	0	0	446,768,100
KAWKAWLIN TOWNSHIP	49,998,300	18,348,200	3,402,800	221,469,200	0	0	293,218,500
MERRITT TOWNSHIP	74,151,287	1,488,000	2,657,650	52,717,556	0	0	131,014,493
MONITOR TOWNSHIP	72,872,600	53,945,500	39,378,500	492,983,100	0	0	659,179,700
MT FOREST TOWNSHIP	37,724,800	477,600	638,600	63,715,500	0	0	102,556,500
PINCONNING TOWNSHIP	53,852,800	8,747,500	4,025,700	89,686,400	0	0	156,312,400
PORTSMOUTH TOWNSHIP	38,040,100	7,147,100	3,782,400	139,007,700	0	0	187,977,300
WILLIAMS TOWNSHIP	57,786,050	18,970,500	41,837,350	222,575,450	0	0	341,169,350
CITY OF AUBURN	0	13,749,800	0	70,464,140	0	0	84,213,940
CITY OF BAY CITY	0	220,770,050	51,110,300	766,113,275	0	0	1,037,993,625
CITY OF ESSEXVILLE	0	2,610,400	2,896,200	127,116,200	0	0	132,622,800
CITY OF PINCONNING	0	10,049,800	2,993,000	27,404,800	0	0	40,447,600
CITY OF MIDLAND	0	8,007,600	0	153,885	0	0	8,161,485

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
Total for County	660,632,369	710,115,750	192,829,800	3,810,443,153	0	0	5,374,021,072

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. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

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 2026 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 TOWNSHIP	0	228,085,850	20,132,550	614,648,433	0	0	862,866,833
BEAVER TOWNSHIP	59,341,200	3,038,500	790,000	142,831,700	0	0	206,001,400
FRANKENLUST TOWN	35,262,900	17,099,400	818,750	211,863,208	0	0	265,044,258
FRASER TOWNSHIP	49,278,700	11,675,200	287,800	138,313,200	0	0	199,554,900
GARFIELD TOWNSHIP	39,818,732	1,380,150	519,200	79,453,006	0	0	121,171,088
GIBSON TOWNSHIP	50,327,900	1,004,900	627,400	45,786,600	0	0	97,746,800
HAMPTON TOWNSHIP	42,177,000	83,519,700	16,931,600	304,139,800	0	0	446,768,100
KAWKAWLIN TOWNSHIP	49,998,300	18,348,200	3,402,800	221,469,200	0	0	293,218,500
MERRITT TOWNSHIP	74,151,287	1,488,000	2,657,650	52,717,556	0	0	131,014,493
MONITOR TOWNSHIP	72,872,600	53,945,500	39,378,500	492,983,100	0	0	659,179,700
MT FOREST TOWNSHIP	37,724,800	477,600	638,600	63,715,500	0	0	102,556,500
PINCONNING TOWNSHIP	53,852,800	8,747,500	4,025,700	89,686,400	0	0	156,312,400
PORTSMOUTH TOWNSHIP	38,040,100	7,147,100	3,782,400	139,007,700	0	0	187,977,300
WILLIAMS TOWNSHIP	57,786,050	18,970,500	41,837,350	222,575,450	0	0	341,169,350
CITY OF AUBURN	0	13,749,800	0	70,464,140	0	0	84,213,940
CITY OF BAY CITY	0	220,770,050	51,110,300	766,113,275	0	0	1,037,993,625
CITY OF ESSEXVILLE	0	2,610,400	2,896,200	127,116,200	0	0	132,622,800
CITY OF PINCONNING	0	10,049,800	2,993,000	27,404,800	0	0	40,447,600
CITY OF MIDLAND	0	8,007,600	0	153,885	0	0	8,161,485

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
Total for County	660,632,369	710,115,750	192,829,800	3,810,443,153	0	0	5,374,021,072

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. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

Dated _____, 20____

Equalization Director

Clerk of the Board of Commissioners

Chairperson of Board of Commissioners