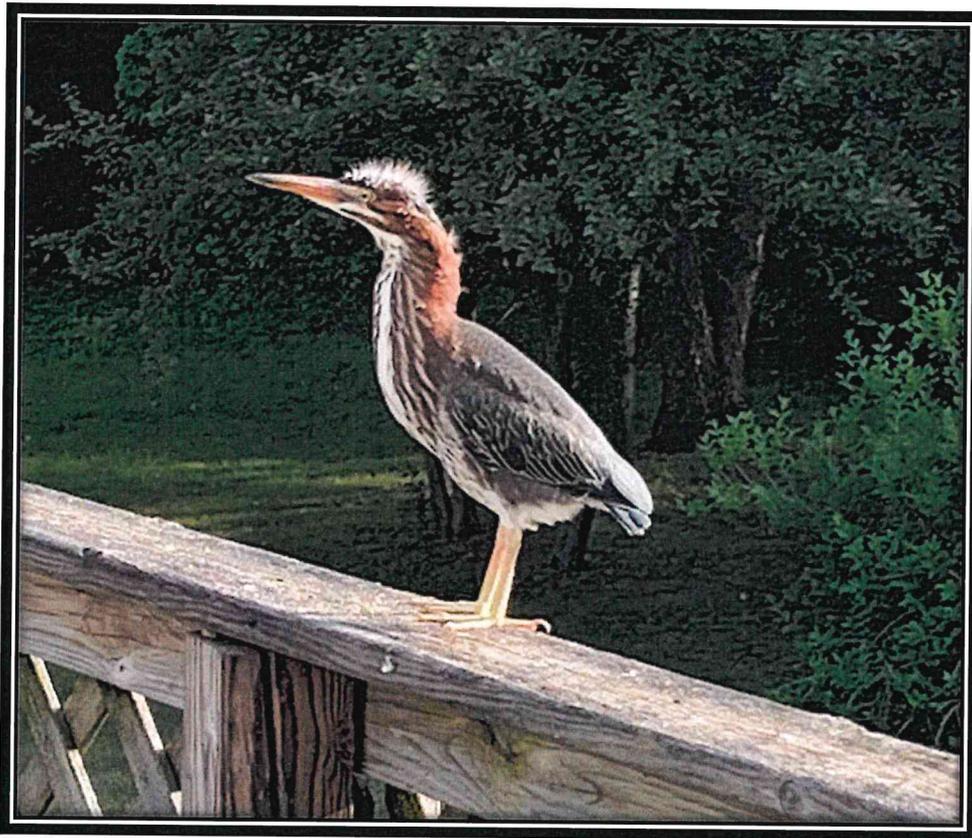


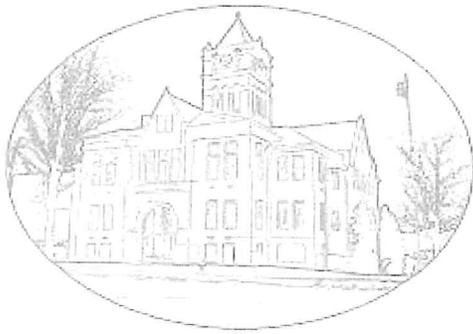
**2023**

**Cass County**  
**Equalization Report**



**Young Green Heron - Pokagon Township**

**Prepared for the**  
**Cass County Board of**  
**Commissioners**



# Cass County Equalization Department

---

120 N. Broadway • Cassopolis MI 49031 • Telephone (269) 445-4440 • Fax (269) 445-4495

April 20, 2023

Board of Commissioners  
Cass County, Michigan

Honorable Members:

The Cass County Equalization Department has prepared the 2023 Equalization Report in accordance with Michigan Compiled Law 211.34 as amended. This involved conducting an Equalization Study in each classification of real property and the aggregate personal property classification in each of the 17 assessing jurisdictions within the County.

Contained within this report are the various values as extracted from each jurisdiction's assessment roll. Any class of property within an assessment jurisdiction not having a ratio between 49.00% and 50.00% will be equalized at 50.00% as required by the State Tax Commission guidelines. All County Equalized Values are subject to review and possible change by the State Tax Commission through the State Equalization process in May. Please note the values contained in this report are ad valorem values only, special acts property values are not subject to Equalization.

This report begins with the required "Certification of Recommended County Equalized Valuations by Equalization Director" followed by an unsigned copy of the "L-4024" report to be approved and signed by the Board of Commissioners. The report then shows county wide statistics and totals, then further shows values of each assessing jurisdiction and school district by property classification.

The Cass County Equalization Department is pleased to report that all assessing jurisdictions within Cass County are being equalized as assessed and therefore, require no equalization factors for 2023.

Respectfully submitted,

Tami K. Stewart, M.A.A.O  
Equalization Director

## Cass County Assessors

Assessor	Unit	Phone	Fax	E-Mail
<b>Shalice Northrop</b> 51951 M 40 Marcellus, MI 49067	<b>010 Calvin</b> <b>020 Howard</b> <b>030 Jefferson</b> <b>050 Marcellus</b> <b>080 Newberg</b> <b>160 City of Dowagiac</b>	(269) 587-0208	(269) 646-8020	<a href="mailto:shalicen@gmail.com">shalicen@gmail.com</a>
<b>Bill Kays</b> 72883 CR 687 Hartford, MI 49057	<b>040 LaGrange</b> <b>110 Pokagon</b> <b>150 Wayne</b>	(269) 621-3604	(269) 621-3604 (269) 782-5446 (269) 424-3858	<a href="mailto:kayswj@gmail.com">kayswj@gmail.com</a>
<b>Kevin Harris</b> PO Box 517 Union, MI 49130	<b>060 Mason</b> <b>120 Porter</b> <b>140 Volinia</b>	(269) 663-3057	(269) 641-5718 (269) 641-2571	<a href="mailto:kevinh9115@gmail.com">kevinh9115@gmail.com</a>
<b>Bill Gibert</b> 32097 Bertrand St. Niles, MI 49120	<b>070 Milton</b> <b>090 Ontwa</b>	(269) 369-5285	(269) 684-1742 (269) 663-0072	<a href="mailto:wmgibert@gmail.com">wmgibert@gmail.com</a>
<b>Don Jollay</b> 53710 Pulver Road Three Rivers, MI 49093	<b>100 Penn</b>	(815) 546-8288		<a href="mailto:don@assessingsolutions.com">don@assessingsolutions.com</a>
<b>Anne Richmond</b> PO Box 464 Dowagiac, MI 49047	<b>130 Silver Creek</b>	(269) 870-4587	(269) 424-3858	<a href="mailto:richmondassessing@yahoo.com">richmondassessing@yahoo.com</a>
<b>Ed VanderVries</b> <b>Nick Siegel, Deputy</b> 333 North Second St. Niles, MI 49120	<b>170 City of Niles</b>	(269) 720-1928 (269) 683-4700	(269) 684-3927	<a href="mailto:evandervries@hotmail.com">evandervries@hotmail.com</a>

## Cass County Equalization Staff

**Tami Stewart**

Director

[tamis@cassco.org](mailto:tamis@cassco.org)

(269) 445-4440

**LeeAnn Mroz**

Equalization Specialist

[leeannm@cassco.org](mailto:leeannm@cassco.org)

(269) 445-4442

## Values Summary

### Year Over Year Changes - Assessed Values & Taxable Values

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

<b>Assessed &amp; Equalized Values</b>	<b>2023</b>	<b>2022</b>	<b>Change</b>
Agricultural Real Property	569,592,700	552,494,138	3.09%
Commercial Real Property	117,503,200	112,563,300	4.39%
Industrial Real Property	63,990,500	59,208,600	8.08%
Residential Real Property	3,000,510,300	2,609,214,528	15.00%
Developmental Real Property	0	0	
<b>Total Real Property</b>	<b>3,751,596,700</b>	<b>3,333,480,566</b>	<b>12.54%</b>
<b>Total Personal Property</b>	<b>310,016,021</b>	<b>301,701,831</b>	<b>2.76%</b>
<b>Total Real &amp; Personal Property</b>	<b>4,061,612,721</b>	<b>3,635,182,397</b>	<b>11.73%</b>
<b>Taxable Values</b>	<b>2023</b>	<b>2022</b>	<b>Change</b>
Agricultural Real Property	251,732,912	238,569,147	5.52%
Commercial Real Property	101,529,877	96,910,129	4.77%
Industrial Real Property	54,851,588	51,552,177	6.40%
Residential Real Property	2,059,441,997	1,902,257,583	8.26%
Developmental Real Property	0	0	
<b>Total Real Property</b>	<b>2,467,556,374</b>	<b>2,289,289,036</b>	<b>7.79%</b>
<b>Total Personal Property</b>	<b>309,959,599</b>	<b>301,641,706</b>	<b>2.76%</b>
<b>Total Real &amp; Personal Property</b>	<b>2,777,515,973</b>	<b>2,590,930,742</b>	<b>7.20%</b>

## CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

This form is issued under the authority of MCL 211.148  
Filing is mandatory

TO: State Tax Commission  
FROM: Equalization Director of Cass County  
RE: State Assessor Certification of Preparer of the required Recommended County Equalized Valuations

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Tax Commission.

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

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

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

<b>Agricultural</b>	<u>569,592,700</u>	<b>Timber-Cutover</b>	<u>0</u>
<b>Commercial</b>	<u>117,503,200</u>	<b>Developmental</b>	<u>0</u>
<b>Industrial</b>	<u>63,990,500</u>	<b>Total Real Property</b>	<u>3,751,596,700</u>
<b>Residential</b>	<u>3,000,510,300</u>	<b>Personal Property</b>	<u>310,016,021</u>
		<b>Total Real and Personal Property</b>	<u>4,061,612,721</u>

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

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

Signature of Equalization Director 	Date April 20, 2023
---	------------------------

**Personal and Real Property - TOTALS**

**L-4024**

Cass COUNTY

04/13/2023 04:58PM

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

Township or City	Number of Acres Assessed (Col. 1) Acres Hundredths	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
		Assessed Valuations (Col. 2)	Equalized Valuations (Col. 3)	Assessed Valuations (Col. 4)	Equalized Valuations (Col. 5)	Assessed Valuations (Col. 6)	Equalized Valuations (Col. 7)
Calvin Township	20,945.16	173,121,800	173,121,800	13,722,500	13,722,500	186,844,300	186,844,300
Dowagiac City	1,208.90	123,974,500	123,974,500	4,946,500	4,946,500	128,921,000	128,921,000
Howard Township	21,792.99	309,119,800	309,119,800	67,189,600	67,189,600	376,309,400	376,309,400
Jefferson Township	21,718.72	173,849,000	173,849,000	31,232,100	31,232,100	205,081,100	205,081,100
Lagrange Township	18,855.60	191,859,100	191,859,100	12,740,200	12,740,200	204,599,300	204,599,300
Marcellus Township	20,350.82	153,990,700	153,990,700	16,488,021	16,488,021	170,478,721	170,478,721
Mason Township	12,773.94	134,905,800	134,905,800	2,947,900	2,947,900	137,853,700	137,853,700
Milton Township	13,352.03	258,107,000	258,107,000	33,789,200	33,789,200	291,896,200	291,896,200
Newberg Township	17,255.61	125,797,700	125,797,700	33,923,400	33,923,400	159,721,100	159,721,100
Niles City	279.63	13,726,400	13,726,400	7,513,500	7,513,500	21,239,900	21,239,900
Ontwa Township	11,253.90	435,614,600	435,614,600	11,355,000	11,355,000	446,969,600	446,969,600
Penn Township	20,478.34	361,672,900	361,672,900	43,836,600	43,836,600	405,509,500	405,509,500
Pokagon Township	19,514.85	134,335,600	134,335,600	4,035,700	4,035,700	138,371,300	138,371,300
Porter Township	31,045.56	466,902,100	466,902,100	7,533,900	7,533,900	474,436,000	474,436,000
Silver Creek Township	20,560.86	444,008,400	444,008,400	5,409,400	5,409,400	449,417,800	449,417,800
Volinia Township	21,019.87	106,327,800	106,327,800	1,708,200	1,708,200	108,036,000	108,036,000
Wayne Township	19,228.92	144,283,500	144,283,500	11,644,300	11,644,300	155,927,800	155,927,800
<b>Totals for County</b>	<b>291,635.70</b>	<b>3,751,596,700</b>	<b>3,751,596,700</b>	<b>310,016,021</b>	<b>310,016,021</b>	<b>4,061,612,721</b>	<b>4,061,612,721</b>

Personal and Real Totals

**Equalized Valuations - REAL**

L-4024

Cass COUNTY

The instructions for completing this form are on the reverse side of page 3.

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

Township or City	Real Property Equalized by County Board of Commissioners							Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7)	
Calvin Township	28,696,600	376,200	449,300	143,599,700			173,121,800	
Dowagiac City	66,100	26,013,400	6,777,900	91,117,100			123,974,500	
Howard Township	30,522,100	7,032,800	3,818,300	267,746,600			309,119,800	
Jefferson Township	41,244,900	1,601,300	527,300	130,475,500			173,849,000	
Lagrange Township	39,116,800	11,382,200	6,054,800	135,305,300			191,859,100	
Marcellus Township	42,031,200	5,511,500	5,025,000	101,423,000			153,990,700	
Mason Township	26,502,000	3,491,800	1,670,600	103,241,400			134,905,800	
Milton Township	22,339,900	2,514,500	3,498,900	229,753,700			258,107,000	
Newberg Township	31,395,800	4,919,300	453,900	89,028,700			125,797,700	
Niles City			13,726,400				13,726,400	
Ontwa Township	22,097,700	16,525,800	14,118,600	382,872,500			435,614,600	
Penn Township	48,529,100	18,130,900	2,973,000	292,039,900			361,672,900	
Pokagon Township	40,348,200	6,595,500	2,043,600	85,348,300			134,335,600	
Porter Township	71,562,500	4,509,500	471,400	390,358,700			466,902,100	
Silver Creek Township	41,405,900	7,249,600	534,500	394,818,400			444,008,400	
Volinia Township	47,982,700	483,700	21,100	57,840,300			106,327,800	
Wayne Township	35,751,200	1,165,200	1,825,900	105,541,200			144,283,500	
<b>Totals for County</b>	569,592,700	117,503,200	63,990,500	3,000,510,300	0	0	3,751,596,700	

Real Property Equalized

**Assessed Valuations - REAL**

Cass COUNTY

The instructions for completing this form are on the reverse side of page 3.

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

Township or City	Real Property Assessed Valuations Approved by Boards of Review							(Col. 7) Total Real Property
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property	
Calvin Township	28,696,600	376,200	449,300	143,599,700			173,121,800	
Dowagiac City	66,100	26,013,400	6,777,900	91,117,100			123,974,500	
Howard Township	30,522,100	7,032,800	3,818,300	267,746,600			309,119,800	
Jefferson Township	41,244,900	1,601,300	527,300	130,475,500			173,849,000	
Lagrange Township	39,116,800	11,382,200	6,054,800	135,305,300			191,859,100	
Marcellus Township	42,031,200	5,511,500	5,025,000	101,423,000			153,990,700	
Mason Township	26,502,000	3,491,800	1,670,600	103,241,400			134,905,800	
Milton Township	22,339,900	2,514,500	3,498,900	229,753,700			258,107,000	
Newberg Township	31,395,800	4,919,300	453,900	89,028,700			125,797,700	
Niles City			13,726,400				13,726,400	
Ontwa Township	22,097,700	16,525,800	14,118,600	382,872,500			435,614,600	
Penn Township	48,529,100	18,130,900	2,973,000	292,039,900			361,672,900	
Pokagon Township	40,348,200	6,595,500	2,043,600	85,348,300			134,335,600	
Porter Township	71,562,500	4,509,500	471,400	390,358,700			466,902,100	
Silver Creek Township	41,405,900	7,249,600	534,500	394,818,400			444,008,400	
Volinia Township	47,982,700	483,700	21,100	57,840,300			106,327,800	
Wayne Township	35,751,200	1,165,200	1,825,900	105,541,200			144,283,500	
<b>Totals for County</b>	569,592,700	117,503,200	63,990,500	3,000,510,300	0	0	3,751,596,700	

Real Property Assessed

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Cass COUNTY  
WE HEREBY CERTIFY that section one column one is a true statement of the number of acres of land in each township and city in Cass County.

WE FURTHER CERTIFY that section one is a true statement of the value of real property and of the personal property in each township and city in Cass County in the year 2023 as assessed and of the valuation of the real property and personal property in each township and city in said county as equalized by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section two is a true statement of the equalized valuations of real property classifications in each township and city in Cass County in the year 2023 as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that section three is a true statement of the assessed valuations, approved by the Board of Review, of real property classifications in each township and city in Cass County in the year 2023 as determined by the Board of County Commissioners of said county.

WE FURTHER CERTIFY that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State of Michigan.

These certifications are made on the 20<sup>th</sup> day of April 2023, at a meeting of said board held pursuant to the provisions of MCL 209.1 - 209.8.

Signed this 20<sup>th</sup> day of April, 2023.

\_\_\_\_\_  
Chairperson of Board of Commissioners  
Jamie K. Stewart  
Equalization Director  
\_\_\_\_\_  
Clerk of Board of Commissioners

**INSTRUCTIONS FOR COMPLETING THE 608 (L-4024) ASSESSED AND EQUALIZED VALUATIONS WORKSHEET**

This form is due on or before the first Monday in May to the State Tax Commission (STC) (MCL 209.5 (2)) by attaching a signed L-4024 into the Michigan Equalization Gateway (MEG) filing cabinet and submitting the L-4024 form in the MEG county portal by following the instructions below.

The MEG system will autogenerate the L-4023 following the successful save and submission of all local uni L-4018 and L-4022AV forms by the county and the acceptance of those forms by Property Services Divisions (PSD) staff. MEG will auto-generate the L-4024 form upon the successful save and submission of the L-4023 form by the county and the acceptance of the L-4023 form by PSD staff. All data on the L-4024 is populated from the previously submitted L-4023, except for the number of acres. Counties must manually enter the assessable acreage for each local unit.

The county must review, in the MEG county portal the L-4024 valuation data for each local unit as well as the county totals. The county shall verify the valuation and acreage data in the MEG county portal then save the L-4024 in the L-4024 form module thereby creating an L-4024 PDF rendering. The county shall print this PDF rendering and present it to your County Board of Commissioners for signing during their equalization session.

MCL 209.5 requires the Equalization Director and the Chairperson and Clerk of the County Board of Commissioners to sign the L-4024. After signing, scan and upload the signed form to the filing cabinet in the MEG county portal. After the paper copy of the L-4024 has been signed, scanned and uploaded to the filing cabinet in MEG, submit the L-4024 in the MEG county portal. Once submitted, the L-4024 report will be locked in MEG. To make subsequent changes please contact the Property Services Division at equalization@michigan.gov.

# Cass County 2023 Equalization Report

## *Table of Contents*

Previous and Current Values by Property Classification	Page.... 1
Property Classification Breakdown of Cass County- Graph	Page.... 5
Equalized and Taxable Value by Year- Graph	Page.... 6
Change in Value by Unit- includes Graph	Page.... 7
Historical Trend of Values by Property Classification- Graph	Page.... 8
Summary of Recommended County Equalized Values by Unit	Page....11
Equalized Value Recapitulation by Property Classification	Page....28
Averages Parcel Value by Property Classification	Page....34
Top Twenty Taxpayers by School District per CEV	Page....40
Top Twenty Taxpayers by School District per TV	Page....46
2023 Tentative Taxable Values	Page....52
Equalized Values by Unit, School District and Classification	Page....55
Equalized Values by School District, Unit and Classification	Page....57
Taxable Values by Unit, School District and Classification	Page....59
Taxable Values by School District, Unit and Classification	Page....61
Taxable Values by Unit, School District and PRE Status	Page....63
Taxable Values by School District, Unit and PRE Status	Page....66
Recapitulation of Equalized Values by School District	Page....68
Recapitulation of Taxable Values by School District	Page....69
CEV & TV by ISD, School District and Classification	Page....70
IFT Parcels by Local Unit	Page....72
IFT Parcels by School District	Page....73

**Cass County  
Previous and Current Values**

AGRICULTURAL								
Unit #	Unit Name	Number of Parcels	Assessed Value		AV	Taxable Value		TV
			2022	2023	% Change	2022	2023	% Change
010	Calvin Township	155	27,482,600	28,696,600	4.42%	12,632,956	13,793,331	9.19%
020	Howard Township	200	29,886,200	30,522,100	2.13%	11,734,848	12,401,134	5.68%
030	Jefferson Township	262	41,598,100	41,244,900	-0.85%	15,965,991	16,945,864	6.14%
040	LaGrange Township	198	36,968,238	39,116,800	5.81%	14,729,752	15,519,080	5.36%
050	Marcellus Township	284	40,749,100	42,031,200	3.15%	18,499,870	19,203,514	3.80%
060	Mason Township	205	26,928,400	26,502,000	-1.58%	12,161,969	12,309,144	1.21%
070	Milton Township	126	21,691,300	22,339,900	2.99%	10,205,247	10,732,034	5.16%
080	Newberg Township	184	28,169,000	31,395,800	11.46%	11,865,754	12,757,462	7.51%
090	Ontwa Township	120	21,544,600	22,097,700	2.57%	10,264,309	11,024,940	7.41%
100	Penn Township	333	46,242,800	48,529,100	4.94%	19,899,445	21,128,295	6.18%
110	Pokagon Township	260	38,658,500	40,348,200	4.37%	18,505,745	19,396,776	4.81%
120	Porter Township	461	70,333,000	71,562,500	1.75%	30,766,585	32,254,951	4.84%
130	Silver Creek Township	282	39,779,600	41,405,900	4.09%	17,699,080	18,694,167	5.62%
140	Volinia Township	237	47,434,400	47,982,700	1.16%	18,914,150	19,972,363	5.59%
150	Wayne Township	226	34,962,200	35,751,200	2.26%	14,699,055	15,574,247	5.95%
160	Dowagiac City	1	66,100	66,100	0.00%	24,391	25,610	5.00%
170	Niles City	0	0	0	N/A	0	0	N/A
<b>Cass County Total</b>		<b>3,534</b>	<b>552,494,138</b>	<b>569,592,700</b>	<b>3.09%</b>	<b>238,569,147</b>	<b>251,732,912</b>	<b>5.52%</b>

COMMERCIAL								
Unit #	Unit Name	Number of Parcels	Assessed Value		AV	Taxable Value		TV
			2022	2023	% Change	2022	2023	% Change
010	Calvin Township	3	341,000	376,200	10.32%	295,804	293,328	-0.84%
020	Howard Township	63	6,469,700	7,032,800	8.70%	5,576,062	5,748,354	3.09%
030	Jefferson Township	23	1,505,300	1,601,300	6.38%	1,091,332	1,166,268	6.87%
040	LaGrange Township	147	10,768,200	11,382,200	5.70%	9,224,645	10,029,379	8.72%
050	Marcellus Township	64	5,293,400	5,511,500	4.12%	4,342,825	4,344,793	0.05%
060	Mason Township	29	3,006,400	3,491,800	16.15%	2,394,591	2,655,348	10.89%
070	Milton Township	23	2,492,400	2,514,500	0.89%	1,772,520	1,840,241	3.82%
080	Newberg Township	61	4,961,000	4,919,300	-0.84%	4,335,362	4,425,048	2.07%
090	Ontwa Township	147	15,722,200	16,525,800	5.11%	13,798,252	14,950,189	8.35%
100	Penn Township	44	17,949,900	18,130,900	1.01%	17,167,944	17,333,578	0.96%
110	Pokagon Township	86	6,253,300	6,595,500	5.47%	4,872,388	5,060,450	3.86%
120	Porter Township	65	4,715,300	4,509,500	-4.36%	3,742,484	3,576,683	-4.43%
130	Silver Creek Township	75	6,400,700	7,249,600	13.26%	4,680,973	5,227,483	11.68%
140	Volinia Township	11	468,800	483,700	3.18%	375,034	390,342	4.08%
150	Wayne Township	27	1,121,400	1,165,200	3.91%	920,790	960,739	4.34%
160	Dowagiac City	247	25,094,300	26,013,400	3.66%	22,319,123	23,527,654	5.41%
170	Niles City	0	0	0	N/A	0	0	N/A
<b>Cass County Total</b>		<b>1,115</b>	<b>112,563,300</b>	<b>117,503,200</b>	<b>4.39%</b>	<b>96,910,129</b>	<b>101,529,877</b>	<b>4.77%</b>

**Cass County  
Previous and Current Values**

INDUSTRIAL								
Unit #	Unit Name	Number of Parcels	2022 Assessed Value	2023 Assessed Value	AV % Change	2022 Taxable Value	2023 Taxable Value	TV % Change
010	Calvin Township	4	416,800	449,300	7.80%	264,278	277,491	5.00%
020	Howard Township	28	3,650,300	3,818,300	4.60%	3,078,728	3,146,674	2.21%
030	Jefferson Township	6	522,300	527,300	0.96%	301,196	316,253	5.00%
040	LaGrange Township	21	5,717,800	6,054,800	5.89%	4,480,193	4,685,781	4.59%
050	Marcellus Township	20	2,510,000	5,025,000	100.20%	2,440,281	3,428,203	40.48%
060	Mason Township	14	1,702,600	1,670,600	-1.88%	1,653,738	1,588,838	-3.92%
070	Milton Township	16	3,347,600	3,498,900	4.52%	2,434,272	2,576,066	5.82%
080	Newberg Township	7	442,200	453,900	2.65%	349,024	341,589	-2.13%
090	Ontwa Township	54	13,990,200	14,118,600	0.92%	12,230,748	12,595,791	2.98%
100	Penn Township	7	2,629,200	2,973,000	13.08%	1,384,844	1,740,344	25.67%
110	Pokagon Township	22	1,990,700	2,043,600	2.66%	1,574,929	1,653,642	5.00%
120	Porter Township	9	451,500	471,400	4.41%	347,669	363,228	4.48%
130	Silver Creek Township	7	535,100	534,500	-0.11%	462,537	496,332	7.31%
140	Volinia Township	2	22,700	21,100	-7.05%	9,178	9,636	4.99%
150	Wayne Township	8	1,701,200	1,825,900	7.33%	1,241,777	1,417,818	14.18%
160	Dowagiac City	57	5,974,100	6,777,900	13.45%	5,719,007	6,511,231	13.85%
170	Niles City	6	13,604,300	13,726,400	0.90%	13,579,778	13,702,671	0.90%
Cass County Total		288	59,208,600	63,990,500	8.08%	51,552,177	54,851,588	6.40%

RESIDENTIAL								
Unit #	Unit Name	Number of Parcels	2022 Assessed Value	2023 Assessed Value	AV % Change	2022 Taxable Value	2023 Taxable Value	TV % Change
010	Calvin Township	1,545	127,582,800	143,599,700	12.55%	80,368,694	88,014,170	9.51%
020	Howard Township	3,112	246,775,800	267,746,600	8.50%	181,098,193	190,442,326	5.16%
030	Jefferson Township	2,012	124,342,300	130,475,500	4.93%	92,400,063	98,420,941	6.52%
040	LaGrange Township	1,747	112,554,300	135,305,300	20.21%	81,510,319	88,747,674	8.88%
050	Marcellus Township	1,508	83,884,800	101,423,000	20.91%	59,096,423	63,469,745	7.40%
060	Mason Township	1,180	92,917,400	103,241,400	11.11%	77,035,541	83,234,029	8.05%
070	Milton Township	1,512	192,247,300	229,753,700	19.51%	153,000,146	171,376,820	12.01%
080	Newberg Township	1,140	71,284,900	89,028,700	24.89%	46,958,243	50,359,797	7.24%
090	Ontwa Township	3,162	336,940,600	382,872,500	13.63%	242,971,990	265,574,292	9.30%
100	Penn Township	1,846	256,879,785	292,039,900	13.69%	183,496,716	199,827,005	8.90%
110	Pokagon Township	1,153	70,513,700	85,348,300	21.04%	51,846,092	55,590,575	7.22%
120	Porter Township	2,982	333,693,600	390,358,700	16.98%	246,324,940	268,200,860	8.88%
130	Silver Creek Township	3,172	336,256,143	394,818,400	17.42%	246,698,005	264,600,766	7.26%
140	Volinia Township	714	49,978,700	57,840,300	15.73%	33,623,828	36,178,047	7.60%
150	Wayne Township	1,832	92,560,100	105,541,200	14.02%	67,931,257	72,755,118	7.10%
160	Dowagiac City	2,340	80,802,300	91,117,100	12.77%	57,897,133	62,649,832	8.21%
170	Niles City	0	0	0	N/A	0	0	N/A
Cass County Total		30,957	2,609,214,528	3,000,510,300	15.00%	1,902,257,583	2,059,441,997	8.26%

**Cass County**  
**Previous and Current Values**

DEVELOPMENTAL								
Unit #	Unit Name	Number of Parcels	AV			TV		% Change
			2022 Assessed Value	2023 Assessed Value	% Change	2022 Taxable Value	2023 Taxable Value	
010	Calvin Township	0	0	0	N/A	0	0	N/A
020	Howard Township	0	0	0	N/A	0	0	N/A
030	Jefferson Township	0	0	0	N/A	0	0	N/A
040	LaGrange Township	0	0	0	N/A	0	0	N/A
050	Marcellus Township	0	0	0	N/A	0	0	N/A
060	Mason Township	0	0	0	N/A	0	0	N/A
070	Milton Township	0	0	0	N/A	0	0	N/A
080	Newberg Township	0	0	0	N/A	0	0	N/A
090	Ontwa Township	0	0	0	N/A	0	0	N/A
100	Penn Township	0	0	0	N/A	0	0	N/A
110	Pokagon Township	0	0	0	N/A	0	0	N/A
120	Porter Township	0	0	0	N/A	0	0	N/A
130	Silver Creek Township	0	0	0	N/A	0	0	N/A
140	Volinia Township	0	0	0	N/A	0	0	N/A
150	Wayne Township	0	0	0	N/A	0	0	N/A
160	Dowagiac City	0	0	0	N/A	0	0	N/A
170	Niles City	0	0	0	N/A	0	0	N/A
Cass County Total		0	0	0	N/A	0	0	N/A

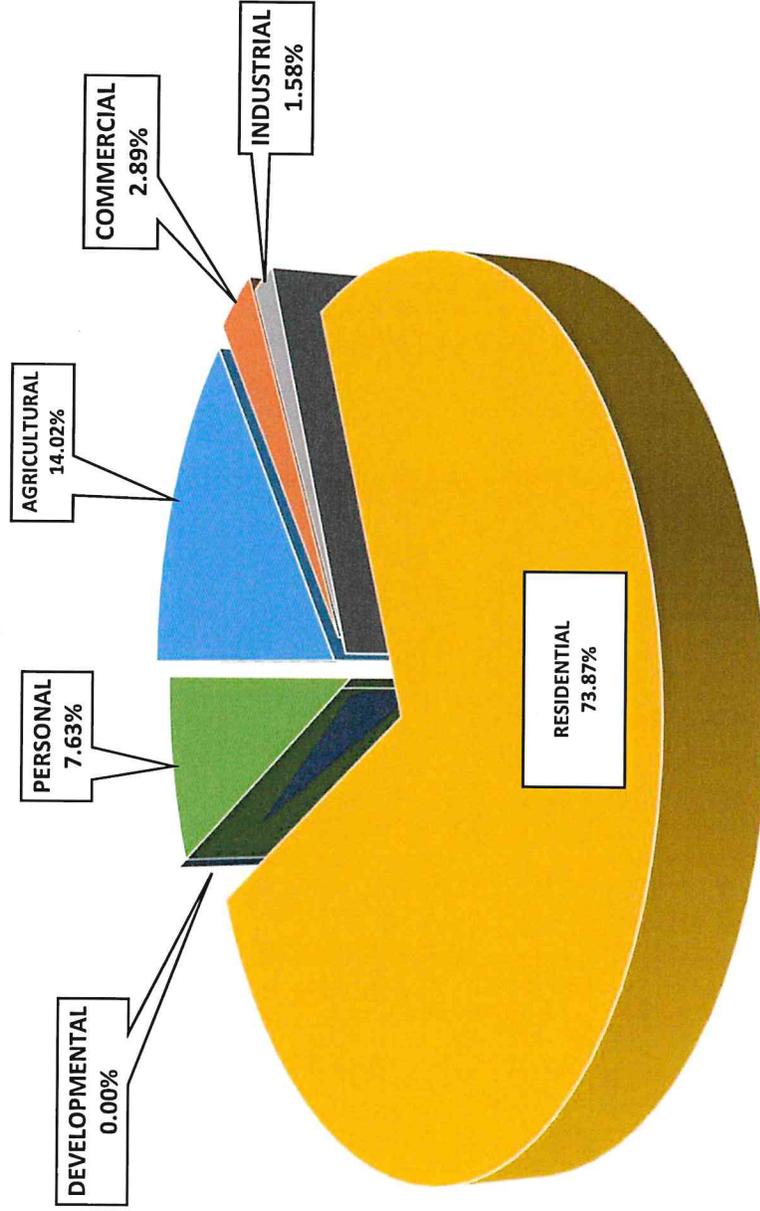
Total Real Property								
Unit #	Unit Name	Number of Parcels	AV			TV		% Change
			2022 Assessed Value	2023 Assessed Value	% Change	2022 Taxable Value	2023 Taxable Value	
010	Calvin Township	1,707	155,823,200	173,121,800	11.10%	93,561,732	102,378,320	9.42%
020	Howard Township	3,403	286,782,000	309,119,800	7.79%	201,487,831	211,738,488	5.09%
030	Jefferson Township	2,303	167,968,000	173,849,000	3.50%	109,758,582	116,849,326	6.46%
040	LaGrange Township	2,113	166,008,538	191,859,100	15.57%	109,944,909	118,981,914	8.22%
050	Marcellus Township	1,876	132,437,300	153,990,700	16.27%	84,379,399	90,446,255	7.19%
060	Mason Township	1,428	124,554,800	134,905,800	8.31%	93,245,839	99,787,359	7.02%
070	Milton Township	1,677	219,778,600	258,107,000	17.44%	167,412,185	186,525,161	11.42%
080	Newberg Township	1,392	104,857,100	125,797,700	19.97%	63,508,383	67,883,896	6.89%
090	Ontwa Township	3,483	388,197,600	435,614,600	12.21%	279,265,299	304,145,212	8.91%
100	Penn Township	2,230	323,701,685	361,672,900	11.73%	221,948,949	240,029,222	8.15%
110	Pokagon Township	1,521	117,416,200	134,335,600	14.41%	76,799,154	81,701,443	6.38%
120	Porter Township	3,517	409,193,400	466,902,100	14.10%	281,181,678	304,395,722	8.26%
130	Silver Creek Township	3,536	382,971,543	444,008,400	15.94%	269,540,595	289,018,748	7.23%
140	Volinia Township	964	97,904,600	106,327,800	8.60%	52,922,190	56,550,388	6.86%
150	Wayne Township	2,093	130,344,900	144,283,500	10.69%	84,792,879	90,707,922	6.98%
160	Dowagiac City	2,645	111,936,800	123,974,500	10.75%	85,959,654	92,714,327	7.86%
170	Niles City	6	13,604,300	13,726,400	0.90%	13,579,778	13,702,671	0.90%
Cass County Total		35,894	3,333,480,566	3,751,596,700	12.54%	2,289,289,036	2,467,556,374	7.79%

PERSONAL								
Unit #	Unit Name	Number of Parcels	AV			TV		% Change
			2022 Assessed Value	2023 Assessed Value	% Change	2022 Taxable Value	2023 Taxable Value	
010	Calvin Township	25	13,472,600	13,722,500	1.85%	13,472,600	13,722,500	1.85%
020	Howard Township	95	63,033,900	67,189,600	6.59%	63,033,900	67,189,600	6.59%
030	Jefferson Township	59	30,863,800	31,232,100	1.19%	30,803,675	31,175,678	1.21%
040	LaGrange Township	174	10,399,800	12,740,200	22.50%	10,399,800	12,740,200	22.50%
050	Marcellus Township	78	16,628,531	16,488,021	-0.84%	16,628,531	16,488,021	-0.84%
060	Mason Township	33	2,658,800	2,947,900	10.87%	2,658,800	2,947,900	10.87%
070	Milton Township	69	33,667,300	33,789,200	0.36%	33,667,300	33,789,200	0.36%
080	Newberg Township	66	33,519,200	33,923,400	1.21%	33,519,200	33,923,400	1.21%
090	Ontwa Township	193	11,133,400	11,355,000	1.99%	11,133,400	11,355,000	1.99%
100	Penn Township	58	43,019,100	43,836,600	1.90%	43,019,100	43,836,600	1.90%
110	Pokagon Township	74	3,946,100	4,035,700	2.27%	3,946,100	4,035,700	2.27%
120	Porter Township	57	7,260,900	7,533,900	3.76%	7,260,900	7,533,900	3.76%
130	Silver Creek Township	66	4,556,000	5,409,400	18.73%	4,556,000	5,409,400	18.73%
140	Volinia Township	13	1,581,900	1,708,200	7.98%	1,581,900	1,708,200	7.98%
150	Wayne Township	52	11,671,300	11,644,300	-0.23%	11,671,300	11,644,300	-0.23%
160	Dowagiac City	210	5,840,200	4,946,500	-15.30%	5,840,200	4,946,500	-15.30%
170	Niles City	3	8,449,000	7,513,500	-11.07%	8,449,000	7,513,500	-11.07%
Cass County Total		1,325	301,701,831	310,016,021	2.76%	301,641,706	309,959,599	2.76%

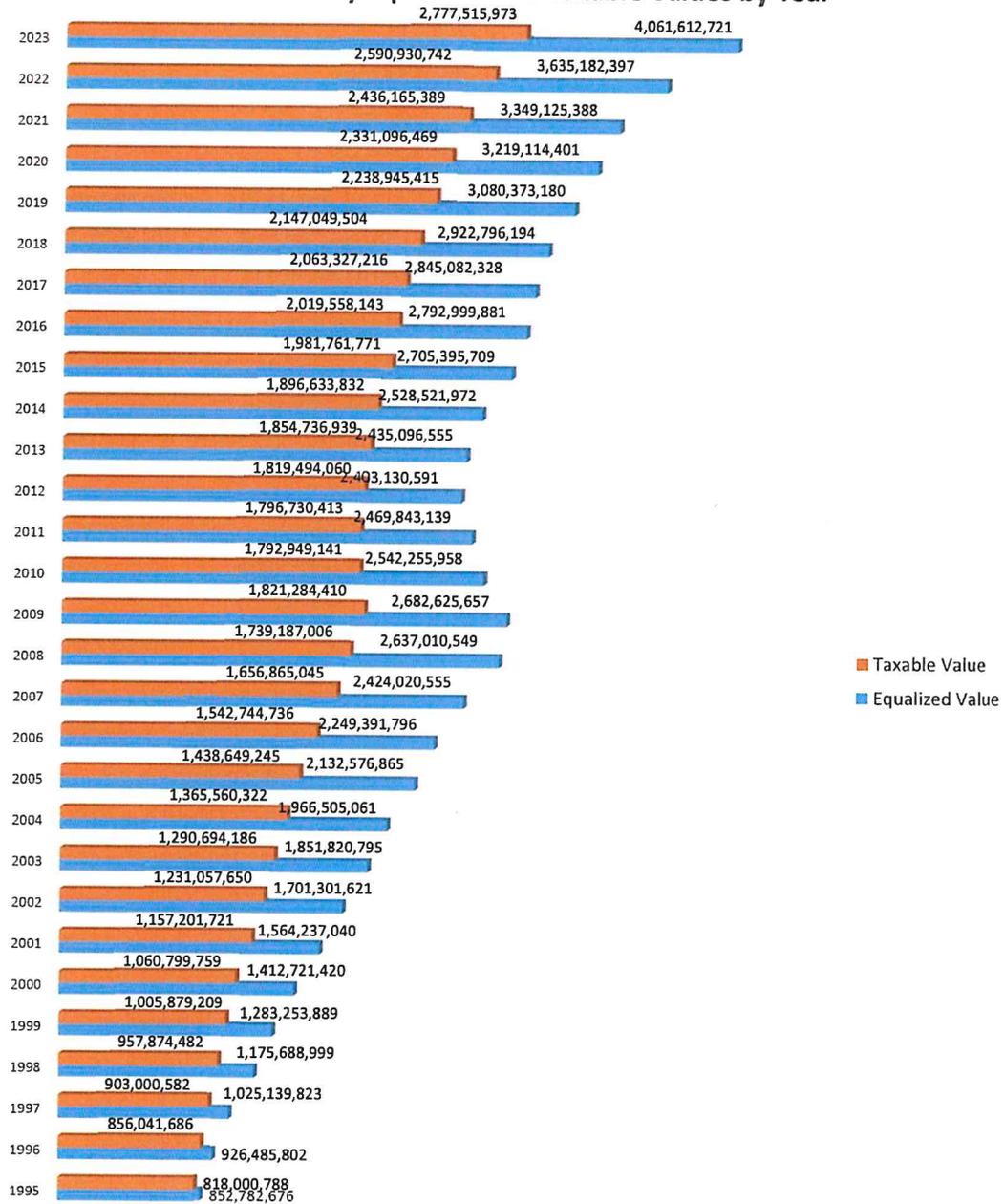
**Cass County  
Previous and Current Values**

Unit #	Unit Name	Number of Parcels	Total Values			AV		TV	
			2022 Assessed Value	2023 Assessed Value	% Change	2022 Taxable Value	2023 Taxable Value	% Change	
010	Calvin Township	1,732	169,295,800	186,844,300	10.37%	107,034,332	116,100,820	8.47%	
020	Howard Township	3,498	349,815,900	376,309,400	7.57%	264,521,731	278,928,088	5.45%	
030	Jefferson Township	2,362	198,831,800	205,081,100	3.14%	140,562,257	148,025,004	5.31%	
040	LaGrange Township	2,287	176,408,338	204,599,300	15.98%	120,344,709	131,722,114	9.45%	
050	Marcellus Township	1,954	149,065,831	170,478,721	14.36%	101,007,930	106,934,276	5.87%	
060	Mason Township	1,461	127,213,600	137,853,700	8.36%	95,904,639	102,735,259	7.12%	
070	Milton Township	1,746	253,445,900	291,896,200	15.17%	201,079,485	220,314,361	9.57%	
080	Newberg Township	1,458	138,376,300	159,721,100	15.43%	97,027,583	101,807,296	4.93%	
090	Ontwa Township	3,676	399,331,000	446,969,600	11.93%	290,398,699	315,500,212	8.64%	
100	Penn Township	2,288	366,720,785	405,509,500	10.58%	264,968,049	283,865,822	7.13%	
110	Pokagon Township	1,595	121,362,300	138,371,300	14.02%	80,745,254	85,737,143	6.18%	
120	Porter Township	3,574	416,454,300	474,436,000	13.92%	288,442,578	311,929,622	8.14%	
130	Silver Creek Township	3,602	387,527,543	449,417,800	15.97%	274,096,595	294,428,148	7.42%	
140	Volinia Township	977	99,486,500	108,036,000	8.59%	54,504,090	58,258,588	6.89%	
150	Wayne Township	2,145	142,016,200	155,927,800	9.80%	96,464,179	102,352,222	6.10%	
160	Dowagiac City	2,855	117,777,000	128,921,000	9.46%	91,799,854	97,660,827	6.38%	
170	Niles City	9	22,053,300	21,239,900	-3.69%	22,028,778	21,216,171	-3.69%	
Cass County Total		37,219	3,635,182,397	4,061,612,721	11.73%	2,590,930,742	2,777,515,973	7.20%	

Cass County Equalized Value  
Segmented by Property Class

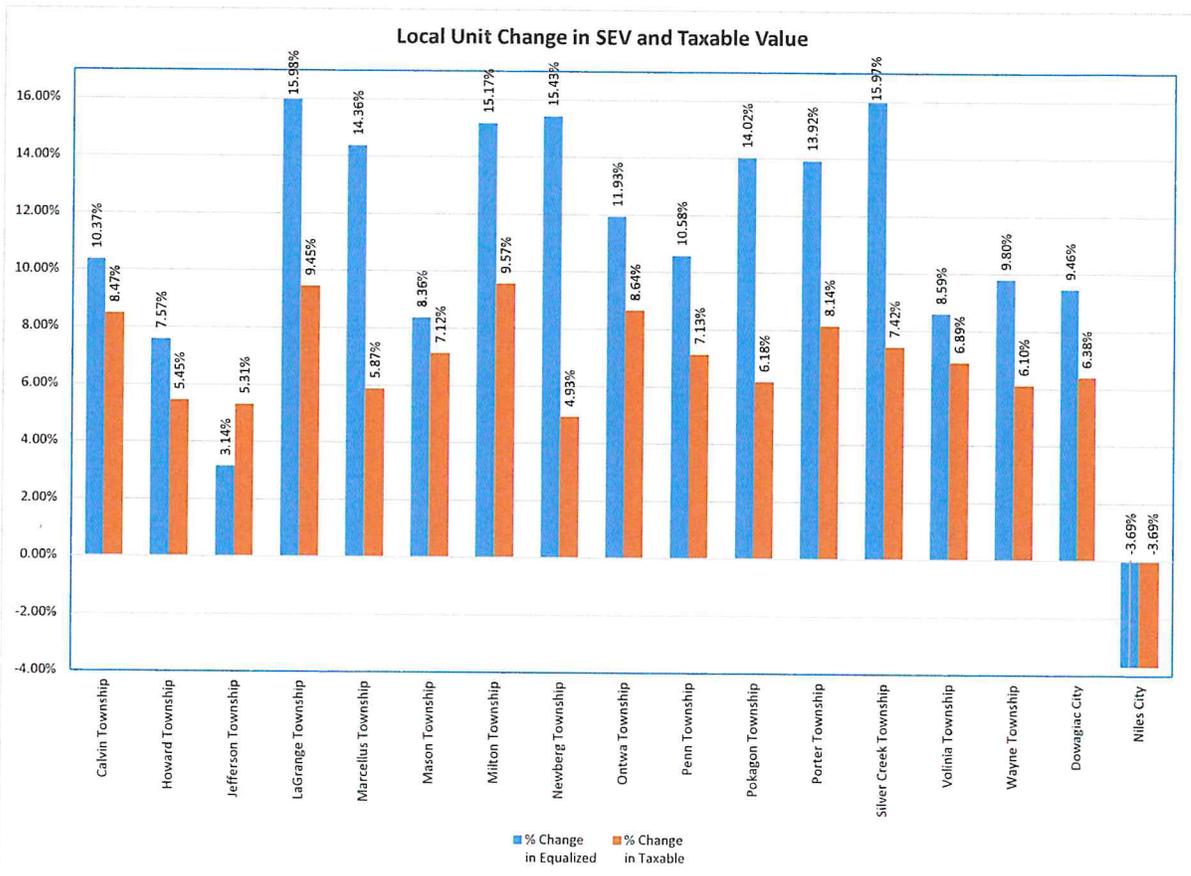


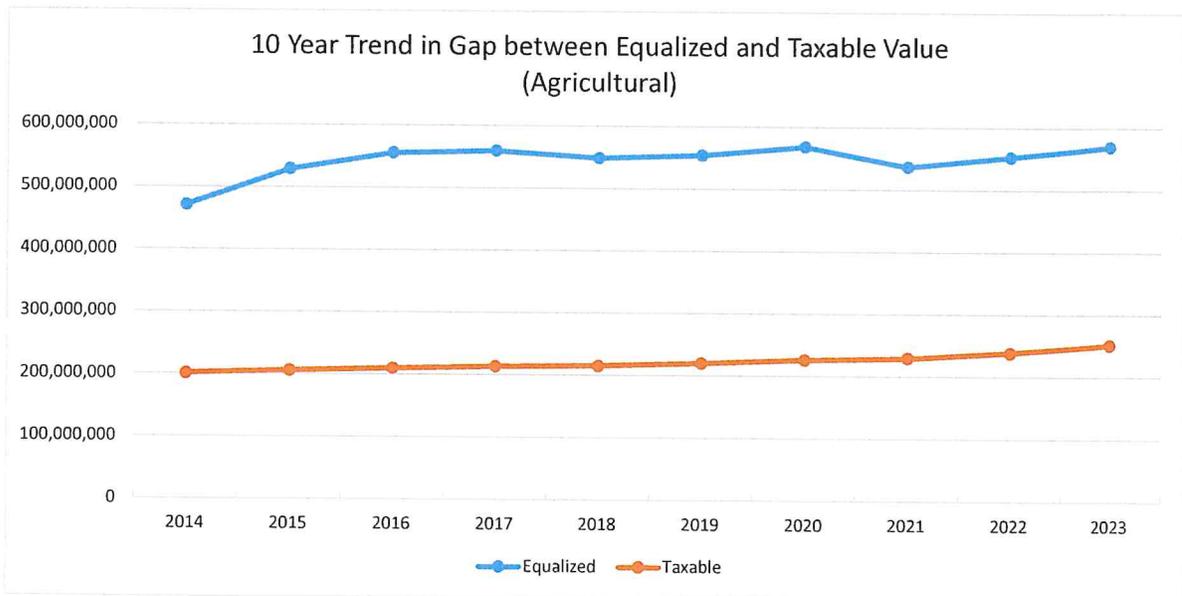
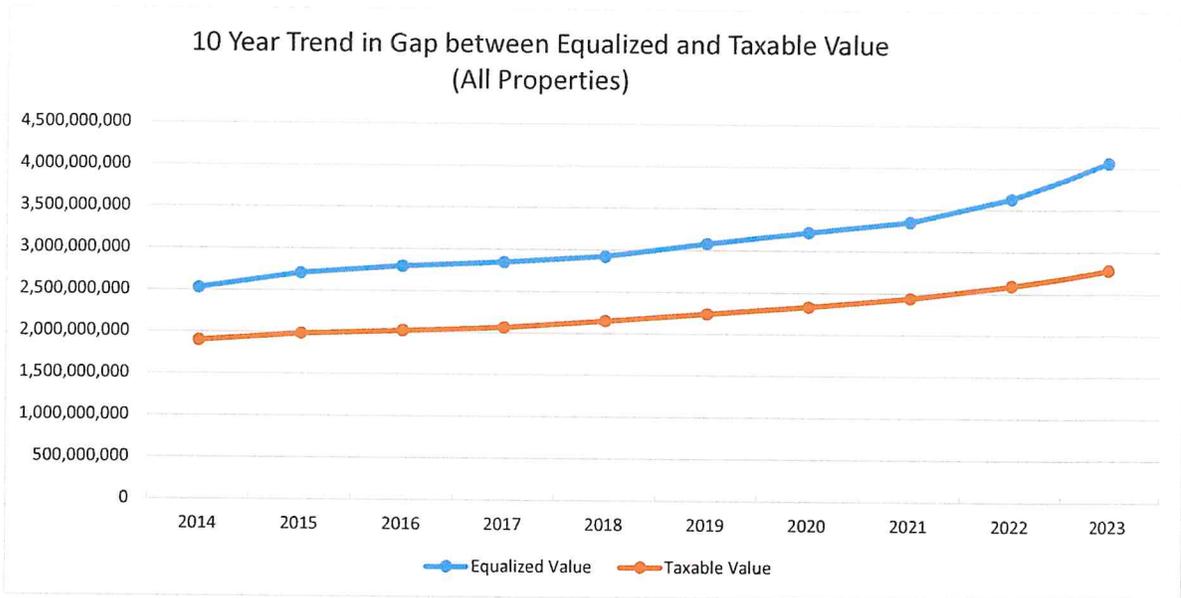
### Cass County Equalized and Taxable Values by Year

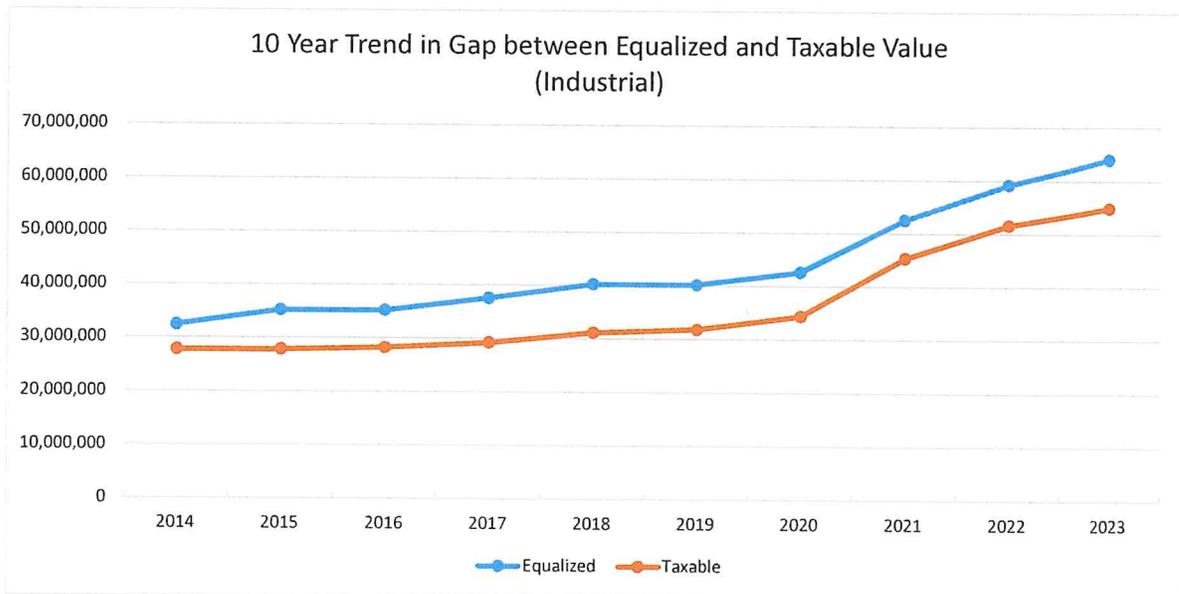
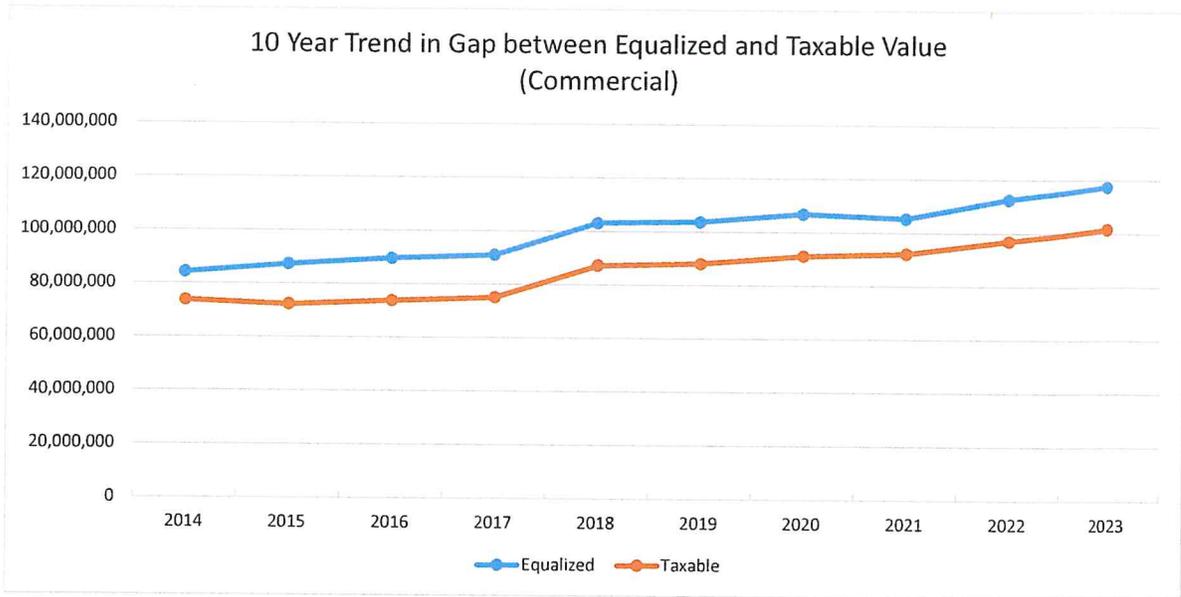


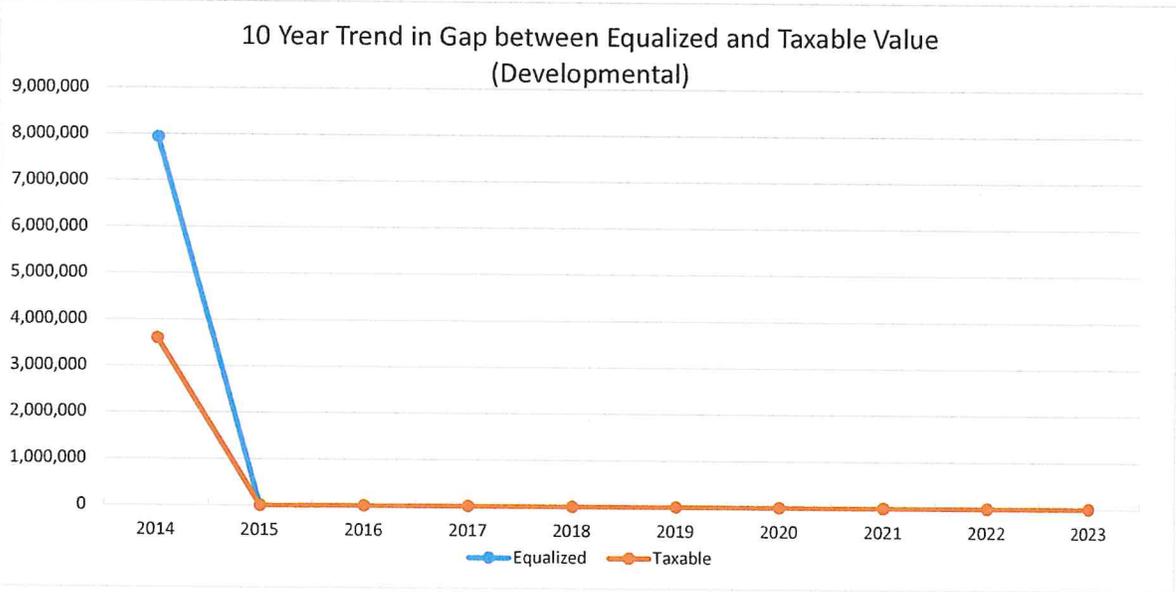
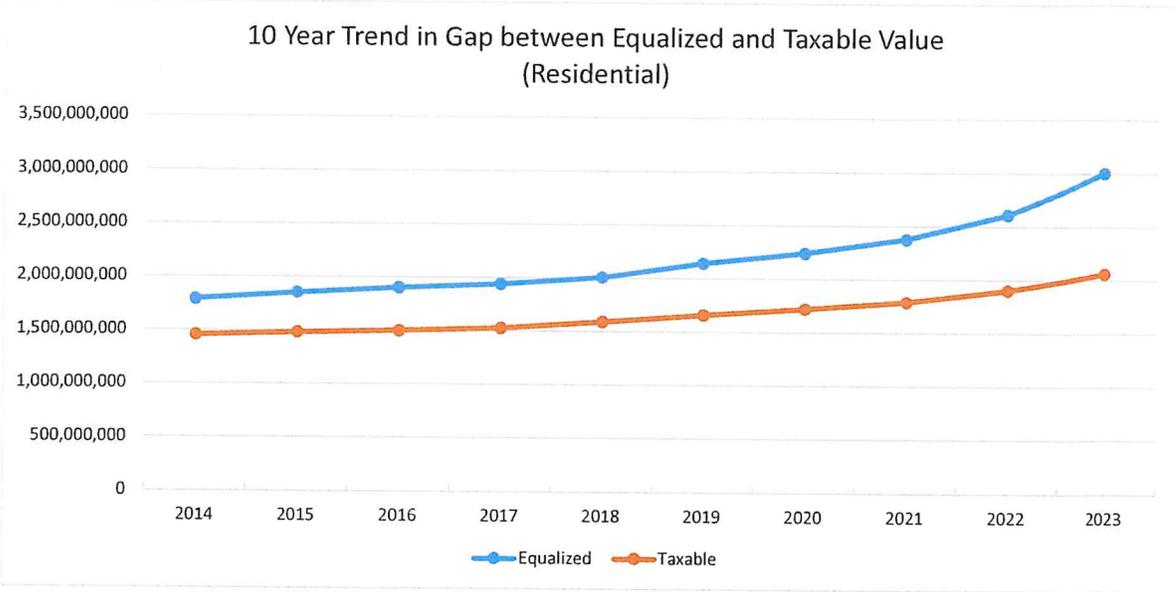
## Cass County Percentage Change in SEV and Taxable Value 2022 - 2023

Unit of Gov't	2022 Equalized	2023 Equalized	% Change in Equalized	2022 Taxable Value	2023 Taxable Value	% Change in Taxable
	Value	Value				
Calvin Township	169,295,800	186,844,300	10.37%	107,034,332	116,100,820	8.47%
Howard Township	349,815,900	376,309,400	7.57%	264,521,731	278,928,088	5.45%
Jefferson Township	198,831,800	205,081,100	3.14%	140,562,257	148,025,004	5.31%
LaGrange Township	176,408,338	204,599,300	15.98%	120,344,709	131,722,114	9.45%
Marcellus Township	149,065,831	170,478,721	14.36%	101,007,930	106,934,276	5.87%
Mason Township	127,213,600	137,853,700	8.36%	95,904,639	102,735,259	7.12%
Milton Township	253,445,900	291,896,200	15.17%	201,079,485	220,314,361	9.57%
Newberg Township	138,376,300	159,721,100	15.43%	97,027,583	101,807,296	4.93%
Ontwa Township	399,331,000	446,969,600	11.93%	290,398,699	315,500,212	8.64%
Penn Township	366,720,785	405,509,500	10.58%	264,968,049	283,865,822	7.13%
Pokagon Township	121,362,300	138,371,300	14.02%	80,745,254	85,737,143	6.18%
Porter Township	416,454,300	474,436,000	13.92%	288,442,578	311,929,622	8.14%
Silver Creek Township	387,527,543	449,417,800	15.97%	274,096,595	294,428,148	7.42%
Volinia Township	99,486,500	108,036,000	8.59%	54,504,090	58,258,588	6.89%
Wayne Township	142,016,200	155,927,800	9.80%	96,464,179	102,352,222	6.10%
Dowagiac City	117,777,000	128,921,000	9.46%	91,799,854	97,660,827	6.38%
Niles City	22,053,300	21,239,900	-3.69%	22,028,778	21,216,171	-3.69%
<b>Cass County</b>	<b>3,635,182,397</b>	<b>4,061,612,721</b>	<b>11.73%</b>	<b>2,590,930,742</b>	<b>2,777,515,973</b>	<b>7.20%</b>

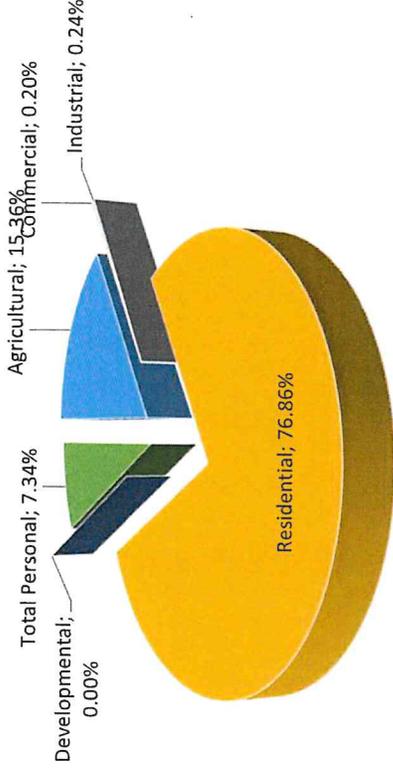






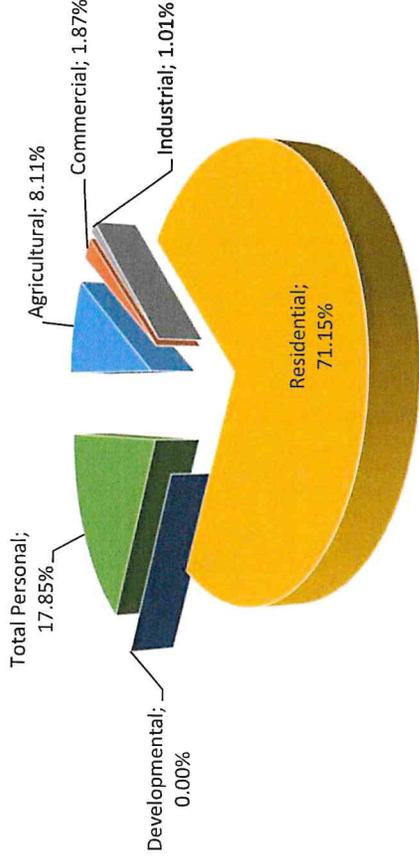


**Cass County**  
**Calvin Township**  
 Summary of Recommended  
 County Equalized Values and Trends



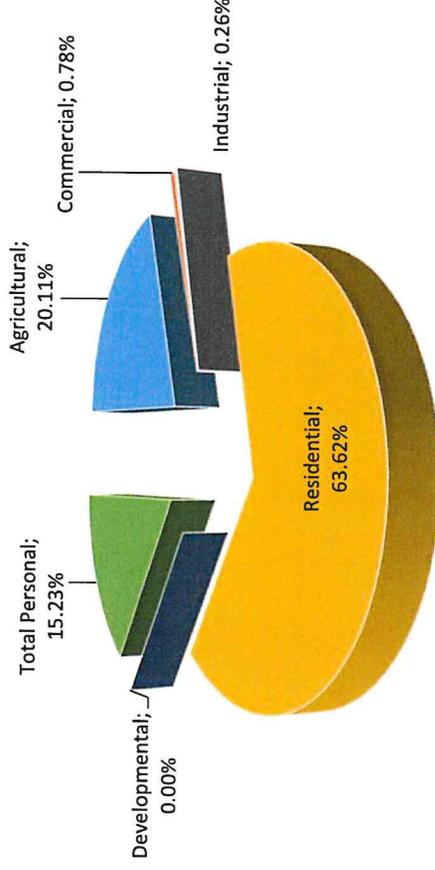
Class	Parcel Count	2022		2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
		State Equalized Value	Value					
<b>Real Property</b>								
Agricultural	155	\$27,482,600	\$28,696,600	1.0000	\$28,696,600	4.42%	15.36%	
Commercial	3	\$341,000	\$376,200	1.0000	\$376,200	10.32%	0.20%	
Industrial	4	\$416,800	\$449,300	1.0000	\$449,300	7.80%	0.24%	
Residential	1545	\$127,582,800	\$143,599,700	1.0000	\$143,599,700	12.55%	76.86%	
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
<b>Total Real</b>	<b>1707</b>	<b>\$155,823,200</b>	<b>\$173,121,800</b>		<b>\$173,121,800</b>	<b>11.10%</b>	<b>92.66%</b>	
<b>Personal Property</b>								
Commercial	16	\$0	\$0	1.0000	\$0	#DIV/0!	0.00%	
Industrial	1	\$12,100	\$11,800	1.0000	\$11,800	-2.48%	0.01%	
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
Utility	8	\$13,460,500	\$13,710,700	1.0000	\$13,710,700	1.86%	7.34%	
<b>Total Personal exempt</b>	<b>25</b>	<b>\$13,472,600</b>	<b>\$13,722,500</b>		<b>\$13,722,500</b>	<b>1.85%</b>	<b>7.34%</b>	
<b>Grand Total</b>	<b>1732</b>	<b>\$169,295,800</b>	<b>\$186,844,300</b>		<b>\$186,844,300</b>	<b>10.37%</b>	<b>100.00%</b>	

## Cass County Howard Township Summary of Recommended County Equalized Values and Trends



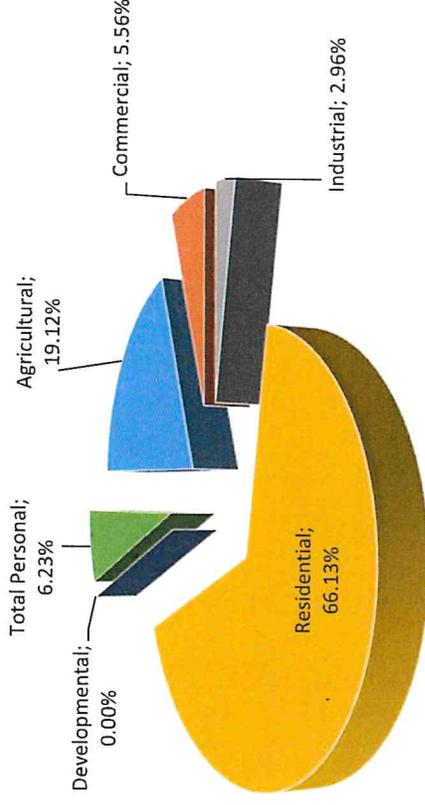
Class	2022				2023			
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	
<b>Real Property</b>								
Agricultural	200	\$29,886,200	\$30,522,100	1.00000	\$30,522,100	2.13%	8.11%	
Commercial	63	\$6,469,700	\$7,032,800	1.00000	\$7,032,800	8.70%	1.87%	
Industrial	28	\$3,650,300	\$3,818,300	1.00000	\$3,818,300	4.60%	1.01%	
Residential	3112	\$246,775,800	\$267,746,600	1.00000	\$267,746,600	8.50%	71.15%	
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
<b>Total Real</b>	<b>3403</b>	<b>\$286,782,000</b>	<b>\$309,119,800</b>		<b>\$309,119,800</b>	<b>7.79%</b>	<b>82.15%</b>	
<b>Personal Property</b>								
Commercial	72	\$2,145,200	\$1,331,900	1.00000	\$1,331,900	-37.91%	0.35%	
Industrial	3	\$2,288,900	\$1,528,000	1.00000	\$1,528,000	-33.24%	0.41%	
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
Utility	20	\$58,599,800	\$64,329,700	1.00000	\$64,329,700	9.78%	17.09%	
<b>Total Personal exempt</b>	<b>95</b>	<b>\$63,033,900</b>	<b>\$67,189,600</b>		<b>\$67,189,600</b>	<b>6.59%</b>	<b>17.85%</b>	
<b>Grand Total</b>	<b>3498</b>	<b>\$349,815,900</b>	<b>\$376,309,400</b>		<b>\$376,309,400</b>	<b>7.57%</b>	<b>100.00%</b>	

## Cass County Jefferson Township Summary of Recommended County Equalized Values and Trends



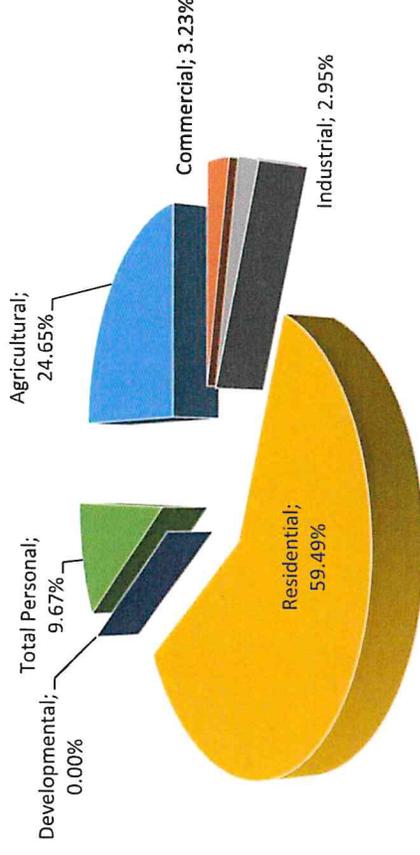
Class	Parcel Count	2022		2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
		State Equalized Value	Value					
<b>Real Property</b>								
Agricultural	262	\$41,598,100	\$41,244,900	\$41,244,900	1.0000	\$41,244,900	-0.85%	20.11%
Commercial	23	\$1,505,300	\$1,601,300	\$1,601,300	1.0000	\$1,601,300	6.38%	0.78%
Industrial	6	\$522,300	\$527,300	\$527,300	1.0000	\$527,300	0.96%	0.26%
Residential	2012	\$124,342,300	\$130,475,500	\$130,475,500	1.0000	\$130,475,500	4.93%	63.62%
Developmental	0	\$0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>2303</b>	<b>\$167,968,000</b>	<b>\$173,849,000</b>	<b>\$173,849,000</b>		<b>\$173,849,000</b>	<b>3.50%</b>	<b>84.77%</b>
<b>Personal Property</b>								
Commercial	42	\$650,700	\$522,600	\$522,600	1.0000	\$522,600	-19.69%	0.25%
Industrial	1	\$0	\$0	\$0	1.0000	\$0	#DIV/0!	0.00%
Residential	0	\$0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	16	\$30,213,100	\$30,709,500	\$30,709,500	1.0000	\$30,709,500	1.64%	14.97%
<b>Total Personal exempt</b>	<b>59</b>	<b>\$30,863,800</b>	<b>\$31,232,100</b>	<b>\$31,232,100</b>		<b>\$31,232,100</b>	<b>1.19%</b>	<b>15.23%</b>
<b>Grand Total</b>	<b>2362</b>	<b>\$198,831,800</b>	<b>\$205,081,100</b>	<b>\$205,081,100</b>		<b>\$205,081,100</b>	<b>3.14%</b>	<b>100.00%</b>

## Cass County LaGrange Township Summary of Recommended County Equalized Values and Trends



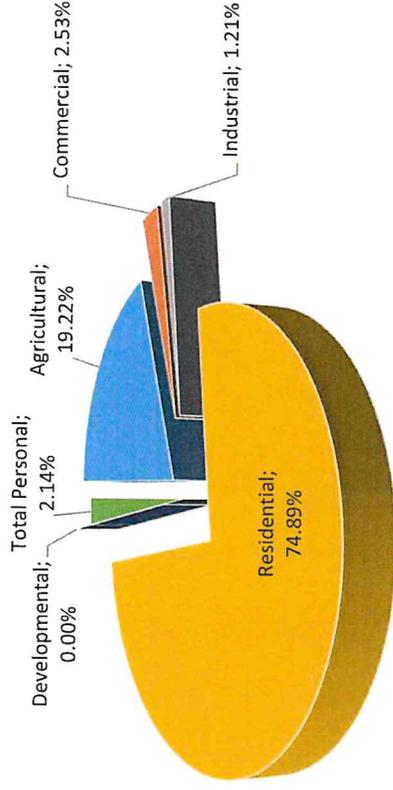
Class	2022				2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor			
<b>Real Property</b>							
Agricultural	198	\$36,968,238	\$39,116,800	1.0000	\$39,116,800	5.81%	19.12%
Commercial	147	\$10,768,200	\$11,382,200	1.0000	\$11,382,200	5.70%	5.56%
Industrial	21	\$5,717,800	\$6,054,800	1.0000	\$6,054,800	5.89%	2.96%
Residential	1747	\$112,554,300	\$135,305,300	1.0000	\$135,305,300	20.21%	66.13%
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>2113</b>	<b>\$166,008,538</b>	<b>\$191,859,100</b>		<b>\$191,859,100</b>	<b>15.57%</b>	<b>93.77%</b>
<b>Personal Property</b>							
Commercial	156	\$1,284,800	\$3,493,400	1.0000	\$3,493,400	171.90%	1.71%
Industrial	4	\$222,500	\$150,000	1.0000	\$150,000	-32.58%	0.07%
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	14	\$8,892,500	\$9,096,800	1.0000	\$9,096,800	2.30%	4.45%
<b>Total Personal exempt</b>	<b>174</b>	<b>\$10,399,800</b>	<b>\$12,740,200</b>		<b>\$12,740,200</b>	<b>22.50%</b>	<b>6.23%</b>
<b>Grand Total</b>	<b>2287</b>	<b>\$176,408,338</b>	<b>\$204,599,300</b>		<b>\$204,599,300</b>	<b>15.98%</b>	<b>100.00%</b>

## Cass County Marcellus Township Summary of Recommended County Equalized Values and Trends



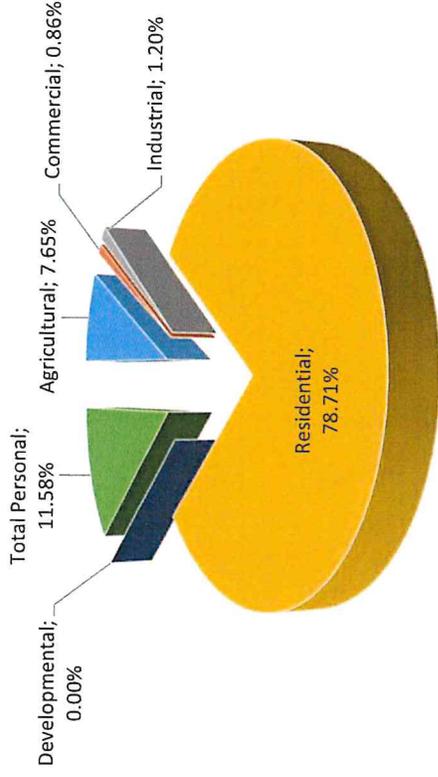
Class	2022							Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	
<b>Real Property</b>								
Agricultural	284	\$40,749,100	\$42,031,200	1.0000	\$42,031,200	3.15%	24.65%	
Commercial	64	\$5,293,400	\$5,511,500	1.0000	\$5,511,500	4.12%	3.23%	
Industrial	20	\$2,510,000	\$5,025,000	1.0000	\$5,025,000	100.20%	2.95%	
Residential	1508	\$83,884,800	\$101,423,000	1.0000	\$101,423,000	20.91%	59.49%	
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
<b>Total Real</b>	<b>1876</b>	<b>\$132,437,300</b>	<b>\$153,990,700</b>		<b>\$153,990,700</b>	<b>16.27%</b>	<b>90.33%</b>	
<b>Personal Property</b>								
Commercial	65	\$418,909	\$286,034	1.0000	\$286,034	-31.72%	0.17%	
Industrial	4	\$34,402	\$0	1.0000	\$0	-100.00%	0.00%	
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
Utility	9	\$16,175,220	\$16,201,987	1.0000	\$16,201,987	0.17%	9.50%	
<b>Total Personal exempt</b>	<b>78</b>	<b>\$16,628,531</b>	<b>\$16,488,021</b>		<b>\$16,488,021</b>	<b>-0.84%</b>	<b>9.67%</b>	
<b>Grand Total</b>	<b>1954</b>	<b>\$149,065,831</b>	<b>\$170,478,721</b>		<b>\$170,478,721</b>	<b>14.36%</b>	<b>100.00%</b>	

**Cass County  
Mason Township  
Summary of Recommended  
County Equalized Values and Trends**



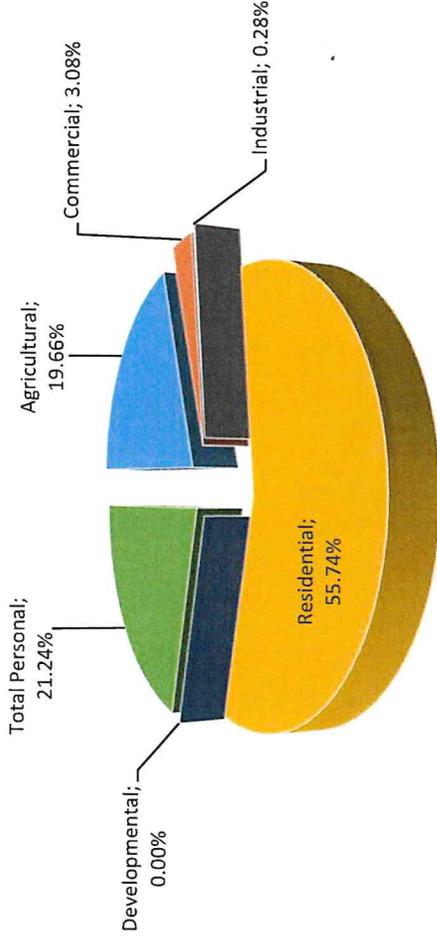
Class	Parcel Count	2022		2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
		State Equalized Value	Value					
<b>Real Property</b>								
Agricultural	205	\$26,928,400	\$26,502,000	\$26,502,000	1.0000	\$26,502,000	-1.58%	19.22%
Commercial	29	\$3,006,400	\$3,491,800	\$3,491,800	1.0000	\$3,491,800	16.15%	2.53%
Industrial	14	\$1,702,600	\$1,670,600	\$1,670,600	1.0000	\$1,670,600	-1.88%	1.21%
Residential	1180	\$92,917,400	\$103,241,400	\$103,241,400	1.0000	\$103,241,400	11.11%	74.89%
Developmental	0	\$0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>1428</b>	<b>\$124,554,800</b>	<b>\$134,905,800</b>	<b>\$134,905,800</b>		<b>\$134,905,800</b>	<b>8.31%</b>	<b>97.86%</b>
<b>Personal Property</b>								
Commercial	15	\$163,200	\$373,300	\$373,300	1.0000	\$373,300	128.74%	0.27%
Industrial	8	\$246,200	\$162,500	\$162,500	1.0000	\$162,500	-34.00%	0.12%
Residential	0	\$0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	10	\$2,249,400	\$2,412,100	\$2,412,100	1.0000	\$2,412,100	7.23%	1.75%
<b>Total Personal exempt</b>	<b>33</b>	<b>\$2,658,800</b>	<b>\$2,947,900</b>	<b>\$2,947,900</b>		<b>\$2,947,900</b>	<b>10.87%</b>	<b>2.14%</b>
<b>Grand Total</b>	<b>1461</b>	<b>\$127,213,600</b>	<b>\$137,853,700</b>	<b>\$137,853,700</b>		<b>\$137,853,700</b>	<b>8.36%</b>	<b>100.00%</b>

**Cass County  
Milton Township**  
Summary of Recommended  
County Equalized Values and Trends



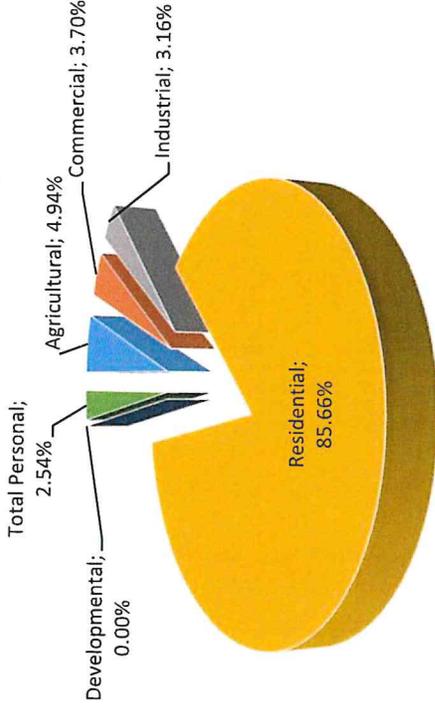
Class	2022							Percent Change from Last Year	Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	2023 County Equalized Value	Percent of Local Unit Total		
<b>Real Property</b>									
Agricultural	126	\$21,691,300	\$22,339,900	1.0000	\$22,339,900	\$22,339,900	2.99%	7.65%	
Commercial	23	\$2,492,400	\$2,514,500	1.0000	\$2,514,500	\$2,514,500	0.89%	0.86%	
Industrial	16	\$3,347,600	\$3,498,900	1.0000	\$3,498,900	\$3,498,900	4.52%	1.20%	
Residential	1512	\$192,247,300	\$229,753,700	1.0000	\$229,753,700	\$229,753,700	19.51%	78.71%	
Developmental	0	\$0	\$0	N/A	\$0	\$0	0.00%	0.00%	
<b>Total Real</b>	<b>1677</b>	<b>\$219,778,600</b>	<b>\$258,107,000</b>		<b>\$258,107,000</b>	<b>\$258,107,000</b>	<b>17.44%</b>	<b>88.42%</b>	
<b>Personal Property</b>									
Commercial	51	\$530,600	\$664,100	1.0000	\$664,100	\$664,100	25.16%	0.23%	
Industrial	4	\$163,000	\$145,400	1.0000	\$145,400	\$145,400	-10.80%	0.05%	
Residential	0	\$0	\$0	N/A	\$0	\$0	0.00%	0.00%	
Utility	14	\$32,973,700	\$32,979,700	1.0000	\$32,979,700	\$32,979,700	0.02%	11.30%	
<b>Total Personal exempt</b>	<b>69</b>	<b>\$33,667,300</b>	<b>\$33,789,200</b>		<b>\$33,789,200</b>	<b>\$33,789,200</b>	<b>0.36%</b>	<b>11.58%</b>	
<b>Grand Total</b>	<b>1746</b>	<b>\$253,445,900</b>	<b>\$291,896,200</b>		<b>\$291,896,200</b>	<b>\$291,896,200</b>	<b>15.17%</b>	<b>100.00%</b>	

## Cass County Newberg Township Summary of Recommended County Equalized Values and Trends



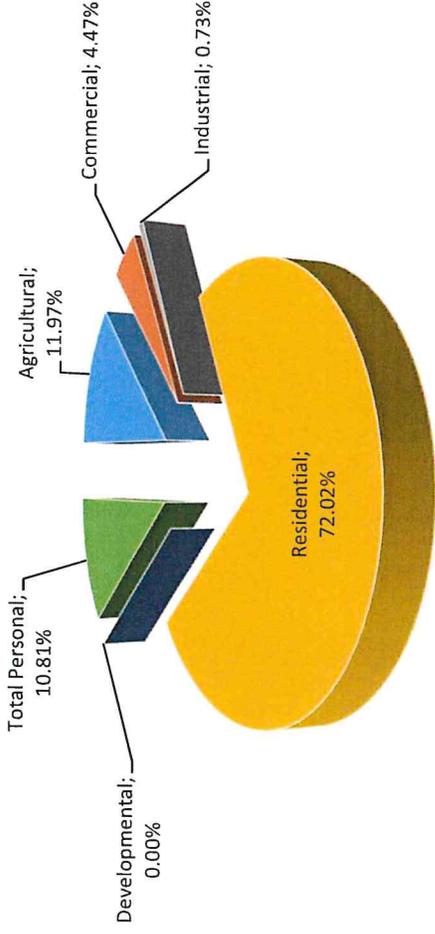
Class	2022						Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	
<b>Real Property</b>							
Agricultural	184	\$28,169,000	\$31,395,800	1.0000	\$31,395,800	11.46%	19.66%
Commercial	61	\$4,961,000	\$4,919,300	1.0000	\$4,919,300	-0.84%	3.08%
Industrial	7	\$442,200	\$453,900	1.0000	\$453,900	2.65%	0.28%
Residential	1140	\$71,284,900	\$89,028,700	1.0000	\$89,028,700	24.89%	55.74%
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>1392</b>	<b>\$104,857,100</b>	<b>\$125,797,700</b>		<b>\$125,797,700</b>	<b>19.97%</b>	<b>78.76%</b>
<b>Personal Property</b>							
Commercial	48	\$473,200	\$290,700	1.0000	\$290,700	-38.57%	0.18%
Industrial	3	\$175,400	\$167,800	1.0000	\$167,800	-4.33%	0.11%
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	15	\$32,870,600	\$33,464,900	1.0000	\$33,464,900	1.81%	20.95%
<b>Total Personal exempt</b>	<b>66</b>	<b>\$33,519,200</b>	<b>\$33,923,400</b>		<b>\$33,923,400</b>	<b>1.21%</b>	<b>21.24%</b>
<b>Grand Total</b>	<b>1458</b>	<b>\$138,376,300</b>	<b>\$159,721,100</b>		<b>\$159,721,100</b>	<b>15.43%</b>	<b>100.00%</b>

**Cass County  
Ontwa Township**  
Summary of Recommended  
County Equalized Values and Trends



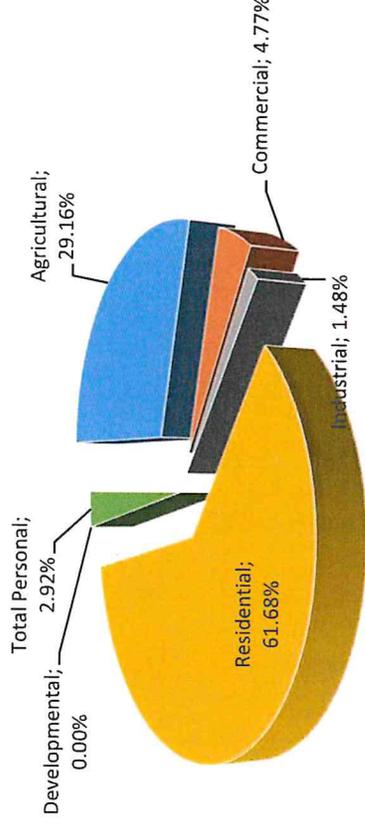
Class	2022				2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor			
<b>Real Property</b>							
Agricultural	120	\$21,544,600	\$22,097,700	1.0000	\$22,097,700	2.57%	4.94%
Commercial	147	\$15,722,200	\$16,525,800	1.0000	\$16,525,800	5.11%	3.70%
Industrial	54	\$13,990,200	\$14,118,600	1.0000	\$14,118,600	0.92%	3.16%
Residential	3162	\$336,940,600	\$382,872,500	1.0000	\$382,872,500	13.63%	85.66%
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>3483</b>	<b>\$388,197,600</b>	<b>\$435,614,600</b>		<b>\$435,614,600</b>	<b>12.21%</b>	<b>97.46%</b>
<b>Personal Property</b>							
Commercial	158	\$3,459,700	\$3,351,500	1.0000	\$3,351,500	-3.13%	0.75%
Industrial	24	\$818,500	\$558,400	1.0000	\$558,400	-31.78%	0.12%
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	11	\$6,855,200	\$7,445,100	1.0000	\$7,445,100	8.61%	1.67%
<b>Total Personal exempt</b>	<b>193</b>	<b>\$11,133,400</b>	<b>\$11,355,000</b>		<b>\$11,355,000</b>	<b>1.99%</b>	<b>2.54%</b>
<b>Grand Total</b>	<b>3676</b>	<b>\$399,331,000</b>	<b>\$446,969,600</b>		<b>\$446,969,600</b>	<b>11.93%</b>	<b>100.00%</b>

## Cass County Penn Township Summary of Recommended County Equalized Values and Trends



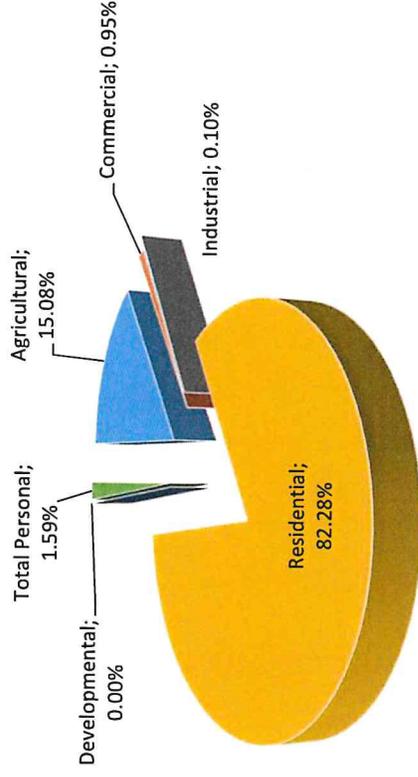
Class	2022						
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
<b>Real Property</b>							
Agricultural	333	\$46,242,800	\$48,529,100	1.0000	\$48,529,100	4.94%	11.97%
Commercial	44	\$17,949,900	\$18,130,900	1.0000	\$18,130,900	1.01%	4.47%
Industrial	7	\$2,629,200	\$2,973,000	1.0000	\$2,973,000	13.08%	0.73%
Residential	1846	\$256,879,785	\$292,039,900	1.0000	\$292,039,900	13.69%	72.02%
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>2230</b>	<b>\$323,701,685</b>	<b>\$361,672,900</b>		<b>\$361,672,900</b>	<b>11.73%</b>	<b>89.19%</b>
<b>Personal Property</b>							
Commercial	39	\$879,700	\$970,200	1.0000	\$970,200	10.29%	0.24%
Industrial	3	\$3,803,500	\$3,901,600	1.0000	\$3,901,600	2.58%	0.96%
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	16	\$38,335,900	\$38,964,800	1.0000	\$38,964,800	1.64%	9.61%
<b>Total Personal exempt</b>	<b>58</b>	<b>\$43,019,100</b>	<b>\$43,836,600</b>		<b>\$43,836,600</b>	<b>1.90%</b>	<b>10.81%</b>
<b>Grand Total</b>	<b>2288</b>	<b>\$366,720,785</b>	<b>\$405,509,500</b>		<b>\$405,509,500</b>	<b>10.58%</b>	<b>100.00%</b>

## Cass County Pokagon Township Summary of Recommended County Equalized Values and Trends



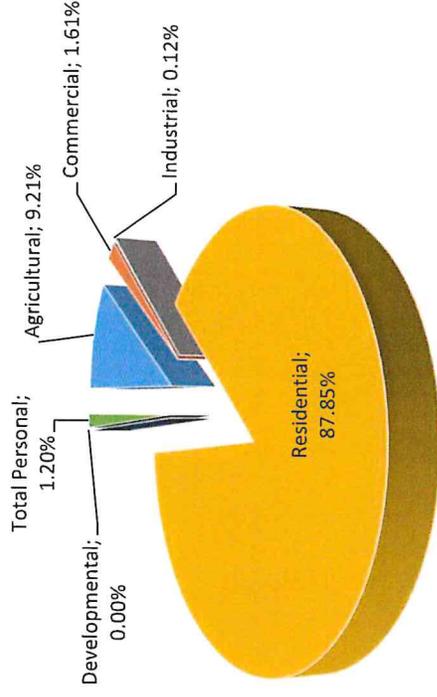
Class	2022						Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	
<b>Real Property</b>							
Agricultural	260	\$38,658,500	\$40,348,200	1.0000	\$40,348,200	4.37%	29.16%
Commercial	86	\$6,253,300	\$6,595,500	1.0000	\$6,595,500	5.47%	4.77%
Industrial	22	\$1,990,700	\$2,043,600	1.0000	\$2,043,600	2.66%	1.48%
Residential	1153	\$70,513,700	\$85,348,300	1.0000	\$85,348,300	21.04%	61.68%
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>1521</b>	<b>\$117,416,200</b>	<b>\$134,335,600</b>		<b>\$134,335,600</b>	<b>14.41%</b>	<b>97.08%</b>
<b>Personal Property</b>							
Commercial	55	\$323,300	\$325,300	1.0000	\$325,300	0.62%	0.24%
Industrial	5	\$112,600	\$12,100	1.0000	\$12,100	-89.25%	0.01%
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	14	\$3,510,200	\$3,698,300	1.0000	\$3,698,300	5.36%	2.67%
<b>Total Personal exempt</b>	<b>74</b>	<b>\$3,946,100</b>	<b>\$4,035,700</b>		<b>\$4,035,700</b>	<b>2.27%</b>	<b>2.92%</b>
<b>Grand Total</b>	<b>1595</b>	<b>\$121,362,300</b>	<b>\$138,371,300</b>		<b>\$138,371,300</b>	<b>14.02%</b>	<b>100.00%</b>

## Cass County Porter Township Summary of Recommended County Equalized Values and Trends



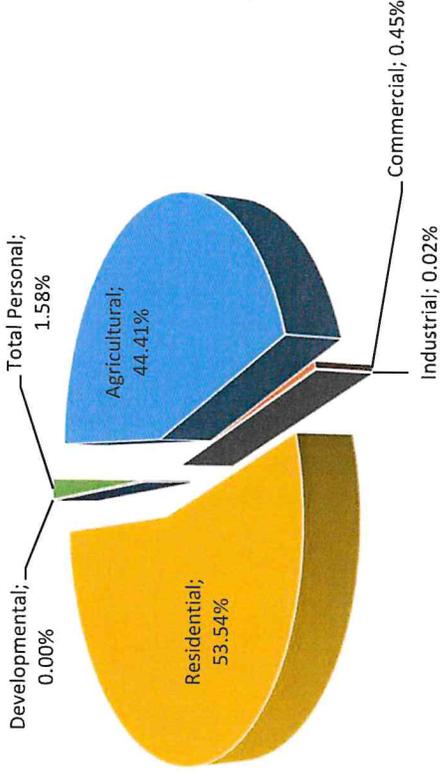
Class	2022				2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor			
<b>Real Property</b>							
Agricultural	461	\$70,333,000	\$71,562,500	1.0000	\$71,562,500	1.75%	15.08%
Commercial	65	\$4,715,300	\$4,509,500	1.0000	\$4,509,500	-4.36%	0.95%
Industrial	9	\$451,500	\$471,400	1.0000	\$471,400	4.41%	0.10%
Residential	2982	\$333,693,600	\$390,358,700	1.0000	\$390,358,700	16.98%	82.28%
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>3517</b>	<b>\$409,193,400</b>	<b>\$466,902,100</b>		<b>\$466,902,100</b>	<b>14.10%</b>	<b>98.41%</b>
<b>Personal Property</b>							
Commercial	39	\$476,100	\$449,700	1.0000	\$449,700	-5.55%	0.09%
Industrial	3	\$361,500	\$356,400	1.0000	\$356,400	-1.41%	0.08%
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	15	\$6,423,300	\$6,727,800	1.0000	\$6,727,800	4.74%	1.42%
<b>Total Personal exempt</b>	<b>57</b>	<b>\$7,260,900</b>	<b>\$7,533,900</b>		<b>\$7,533,900</b>	<b>3.76%</b>	<b>1.59%</b>
<b>Grand Total</b>	<b>3574</b>	<b>\$416,454,300</b>	<b>\$474,436,000</b>		<b>\$474,436,000</b>	<b>13.92%</b>	<b>100.00%</b>

## Cass County Silver Creek Township Summary of Recommended County Equalized Values and Trends



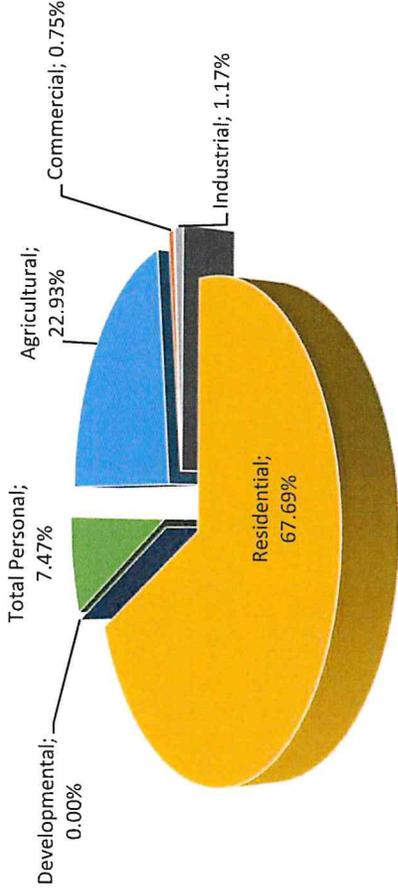
Class	2022				2023			
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total	
<b>Real Property</b>								
Agricultural	282	\$39,779,600	\$41,405,900	1.0000	\$41,405,900	4.09%	9.21%	
Commercial	75	\$6,400,700	\$7,249,600	1.0000	\$7,249,600	13.26%	1.61%	
Industrial	7	\$535,100	\$534,500	1.0000	\$534,500	-0.11%	0.12%	
Residential	3172	\$336,256,143	\$394,818,400	1.0000	\$394,818,400	17.42%	87.85%	
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
<b>Total Real</b>	<b>3536</b>	<b>\$382,971,543</b>	<b>\$444,008,400</b>		<b>\$444,008,400</b>	<b>15.94%</b>	<b>98.80%</b>	
<b>Personal Property</b>								
Commercial	57	\$622,600	\$586,400	1.0000	\$586,400	-5.81%	0.13%	
Industrial	2	\$30,400	\$0	1.0000	\$0	-100.00%	0.00%	
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
Utility	7	\$3,903,000	\$4,823,000	1.0000	\$4,823,000	23.57%	1.07%	
<b>Total Personal exempt</b>	<b>66</b>	<b>\$4,556,000</b>	<b>\$5,409,400</b>		<b>\$5,409,400</b>	<b>18.73%</b>	<b>1.20%</b>	
<b>Grand Total</b>	<b>3602</b>	<b>\$387,527,543</b>	<b>\$449,417,800</b>		<b>\$449,417,800</b>	<b>15.97%</b>	<b>100.00%</b>	

## Cass County Volinia Township Summary of Recommended County Equalized Values and Trends



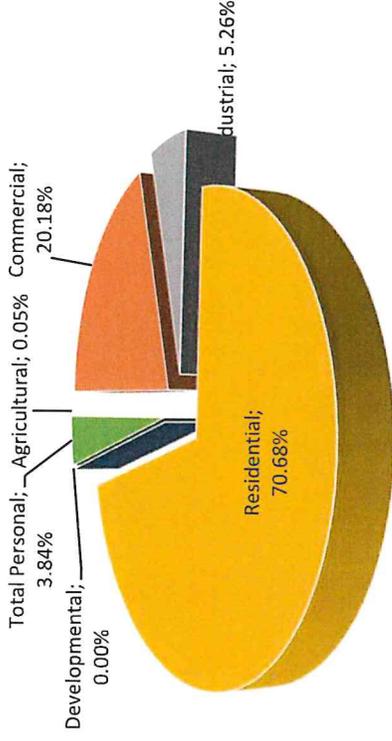
Class	Parcel Count	2022		2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
		State Equalized Value	Value					
<b>Real Property</b>								
Agricultural	237	\$47,434,400	\$47,982,700	1.0000	\$47,982,700	1.16%	44.41%	
Commercial	11	\$468,800	\$483,700	1.0000	\$483,700	3.18%	0.45%	
Industrial	2	\$22,700	\$21,100	1.0000	\$21,100	-7.05%	0.02%	
Residential	714	\$49,978,700	\$57,840,300	1.0000	\$57,840,300	15.73%	53.54%	
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
<b>Total Real</b>	<b>964</b>	<b>\$97,904,600</b>	<b>\$106,327,800</b>		<b>\$106,327,800</b>	<b>8.60%</b>	<b>98.42%</b>	
<b>Personal Property</b>								
Commercial	7	\$40,200	\$0	1.0000	\$0	-100.00%	0.00%	
Industrial	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%	
Utility	6	\$1,541,700	\$1,708,200	1.0000	\$1,708,200	10.80%	1.58%	
<b>Total Personal exempt</b>	<b>13</b>	<b>\$1,581,900</b>	<b>\$1,708,200</b>		<b>\$1,708,200</b>	<b>7.98%</b>	<b>1.58%</b>	
<b>Grand Total</b>	<b>977</b>	<b>\$99,486,500</b>	<b>\$108,036,000</b>		<b>\$108,036,000</b>	<b>8.59%</b>	<b>100.00%</b>	

## Cass County Wayne Township Summary of Recommended County Equalized Values and Trends



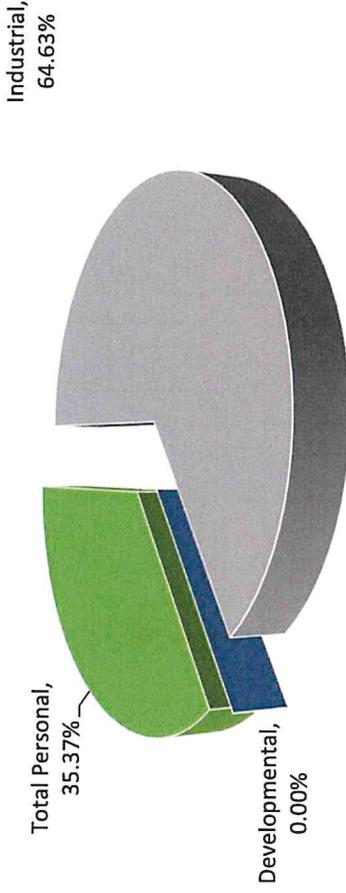
Class	Parcel Count	2022		2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
		State Equalized Value	Value					
<b>Real Property</b>								
Agricultural	226	\$34,962,200	\$35,751,200	\$35,751,200	1.00000	\$35,751,200	2.26%	22.93%
Commercial	27	\$1,121,400	\$1,165,200	\$1,165,200	1.00000	\$1,165,200	3.91%	0.75%
Industrial	8	\$1,701,200	\$1,825,900	\$1,825,900	1.00000	\$1,825,900	7.33%	1.17%
Residential	1832	\$92,560,100	\$105,541,200	\$105,541,200	1.00000	\$105,541,200	14.02%	67.69%
Developmental	0	\$0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>2,093</b>	<b>\$130,344,900</b>	<b>\$144,283,500</b>	<b>\$144,283,500</b>		<b>\$144,283,500</b>	<b>10.69%</b>	<b>92.53%</b>
<b>Personal Property</b>								
Commercial	37	\$13,200	\$8,000	\$8,000	1.0000	\$8,000	-39.39%	0.01%
Industrial	2	\$0	\$0	\$0	1.0000	\$0	#DIV/0!	0.00%
Residential	0	\$0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	13	\$11,658,100	\$11,636,300	\$11,636,300	1.0000	\$11,636,300	-0.19%	7.46%
<b>Total Personal exempt</b>	<b>52</b>	<b>\$11,671,300</b>	<b>\$11,644,300</b>	<b>\$11,644,300</b>		<b>\$11,644,300</b>	<b>-0.23%</b>	<b>7.47%</b>
<b>Grand Total</b>	<b>2,145</b>	<b>\$142,016,200</b>	<b>\$155,927,800</b>	<b>\$155,927,800</b>		<b>\$155,927,800</b>	<b>9.80%</b>	<b>100.00%</b>

**Cass County**  
**Dowagiac City**  
**Summary of Recommended**  
**County Equalized Values and Trends**



Class	2022						
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	Percent of Local Unit Total
<b>Real Property</b>							
Agricultural	1	\$66,100	\$66,100	1.0000	\$66,100	0.00%	0.05%
Commercial	247	\$25,094,300	\$26,013,400	1.0000	\$26,013,400	3.66%	20.18%
Industrial	57	\$5,974,100	\$6,777,900	1.0000	\$6,777,900	13.45%	5.26%
Residential	2340	\$80,802,300	\$91,117,100	1.0000	\$91,117,100	12.77%	70.68%
Developmental	0	\$0	\$0	N/A	\$0	0.00%	0.00%
<b>Total Real</b>	<b>2645</b>	<b>\$111,936,800</b>	<b>\$123,974,500</b>		<b>\$123,974,500</b>	<b>10.75%</b>	<b>96.16%</b>
<b>Personal Property</b>							
Commercial	197	\$3,007,000	\$2,223,500	1.0000	\$2,223,500	-26.06%	1.72%
Industrial	11	\$652,000	\$485,700	1.0000	\$485,700	-25.51%	0.38%
Residential	0	\$0	\$0	N/A	\$0	0.00%	0.00%
Utility	2	\$2,181,200	\$2,237,300	1.0000	\$2,237,300	2.57%	1.74%
<b>Total Personal exempt</b>	<b>210</b>	<b>\$5,840,200</b>	<b>\$4,946,500</b>		<b>\$4,946,500</b>	<b>-15.30%</b>	<b>3.84%</b>
<b>Grand Total</b>	<b>2855</b>	<b>\$117,777,000</b>	<b>\$128,921,000</b>		<b>\$128,921,000</b>	<b>9.46%</b>	<b>100.00%</b>

**Cass County  
Niles City**  
Summary of Recommended  
County Equalized Values and Trends



Class	2022						2023			Percent of Local Unit Total
	Parcel Count	State Equalized Value	2023 Assessed Value	Equalization Factor	2023 County Equalized Value	Percent Change from Last Year	2023 County Equalized Value	Percent Change from Last Year		
<b>Real Property</b>										
Agricultural	0	\$0	\$0	N/A	\$0	0.00%	\$0	0.00%	0.00%	
Commercial	0	\$0	\$0	N/A	\$0	0.00%	\$0	0.00%	0.00%	
Industrial	6	\$13,604,300	\$13,726,400	1.0000	\$13,726,400	0.90%	\$13,726,400	0.90%	64.63%	
Residential	0	\$0	\$0	N/A	\$0	0.00%	\$0	0.00%	0.00%	
Developmental	0	\$0	\$0	N/A	\$0	0.00%	\$0	0.00%	0.00%	
<b>Total Real</b>	<b>6</b>	<b>\$13,604,300</b>	<b>\$13,726,400</b>		<b>\$13,726,400</b>	<b>0.90%</b>	<b>\$13,726,400</b>	<b>0.90%</b>	<b>64.63%</b>	
<b>Personal Property</b>										
Commercial	0	\$0	\$0	N/A	\$0	0.00%	\$0	0.00%	0.00%	
Industrial	3	\$8,449,000	\$7,513,500	1.0000	\$7,513,500	-11.07%	\$7,513,500	-11.07%	35.37%	
Residential	0	\$0	\$0	N/A	\$0	0.00%	\$0	0.00%	0.00%	
Utility	0	\$0	\$0	N/A	\$0	0.00%	\$0	0.00%	0.00%	
<b>Total Personal exempt</b>	<b>3</b>	<b>\$8,449,000</b>	<b>\$7,513,500</b>		<b>\$7,513,500</b>	<b>-11.07%</b>	<b>\$7,513,500</b>	<b>-11.07%</b>	<b>35.37%</b>	
<b>Grand Total</b>	<b>9</b>	<b>\$22,053,300</b>	<b>\$21,239,900</b>		<b>\$21,239,900</b>	<b>-3.69%</b>	<b>\$21,239,900</b>	<b>-3.69%</b>	<b>100.00%</b>	

**Cass County**  
**2023 Agricultural Real Property Recapitulation**

Unit of Govt.	2023 Assessed Value	Ratio To Value	Equalization Factor	Value Adjustment	2023 Equalized Value	% of Class
Calvin Township	\$28,696,600	49.34%	1.0000	\$0	\$28,696,600	5.04%
Howard Township	\$30,522,100	49.16%	1.0000	\$0	\$30,522,100	5.36%
Jefferson Township	\$41,244,900	49.25%	1.0000	\$0	\$41,244,900	7.24%
LaGrange Township	\$39,116,800	49.66%	1.0000	\$0	\$39,116,800	6.87%
Marcellus Township	\$42,031,200	49.54%	1.0000	\$0	\$42,031,200	7.38%
Mason Township	\$26,502,000	49.79%	1.0000	\$0	\$26,502,000	4.65%
Milton Township	\$22,339,900	49.83%	1.0000	\$0	\$22,339,900	3.92%
Newberg Township	\$31,395,800	49.74%	1.0000	\$0	\$31,395,800	5.51%
Ontwa Township	\$22,097,700	49.89%	1.0000	\$0	\$22,097,700	3.88%
Penn Township	\$48,529,100	49.73%	1.0000	\$0	\$48,529,100	8.52%
Pokagon Township	\$40,348,200	49.87%	1.0000	\$0	\$40,348,200	7.08%
Porter Township	\$71,562,500	49.43%	1.0000	\$0	\$71,562,500	12.56%
Silver Creek Township	\$41,405,900	49.68%	1.0000	\$0	\$41,405,900	7.27%
Volinia Township	\$47,982,700	49.75%	1.0000	\$0	\$47,982,700	8.42%
Wayne Township	\$35,751,200	49.58%	1.00000	\$0	\$35,751,200	6.28%
Dowagiac City	\$66,100	49.95%	1.0000	\$0	\$66,100	0.01%
Niles City	\$0	0.00%	1.0000	\$0	\$0	0.00%
<b>Cass County Total</b>	<b>\$569,592,700</b>			<b>\$0</b>	<b>\$569,592,700</b>	<b>100%</b>

**Cass County**  
**2023 Commercial Real Property Recapitulation**

Unit of Govt.	2023 Assessed Value	Ratio To Value	Equalization Factor	Value Adjustment	2023 Equalized Value	% of Class
Calvin Township	\$376,200	49.90%	1.0000	\$0	\$376,200	0.32%
Howard Township	\$7,032,800	49.60%	1.0000	\$0	\$7,032,800	5.99%
Jefferson Township	\$1,601,300	49.63%	1.0000	\$0	\$1,601,300	1.36%
LaGrange Township	\$11,382,200	49.95%	1.0000	\$0	\$11,382,200	9.69%
Marcellus Township	\$5,511,500	49.85%	1.0000	\$0	\$5,511,500	4.69%
Mason Township	\$3,491,800	49.78%	1.0000	\$0	\$3,491,800	2.97%
Milton Township	\$2,514,500	49.68%	1.0000	\$0	\$2,514,500	2.14%
Newberg Township	\$4,919,300	49.72%	1.0000	\$0	\$4,919,300	4.19%
Ontwa Township	\$16,525,800	49.80%	1.0000	\$0	\$16,525,800	14.06%
Penn Township	\$18,130,900	49.94%	1.0000	\$0	\$18,130,900	15.43%
Pokagon Township	\$6,595,500	49.55%	1.0000	\$0	\$6,595,500	5.61%
Porter Township	\$4,509,500	49.72%	1.0000	\$0	\$4,509,500	3.84%
Silver Creek Township	\$7,249,600	49.90%	1.0000	\$0	\$7,249,600	6.17%
Volinia Township	\$483,700	49.82%	1.0000	\$0	\$483,700	0.41%
Wayne Township	\$1,165,200	49.96%	1.00000	\$0	\$1,165,200	0.99%
Dowagiac City	\$26,013,400	49.17%	1.0000	\$0	\$26,013,400	22.14%
Niles City	\$0	0.00%	1.0000	\$0	\$0	0.00%
<b>Cass County Total</b>	<b>\$117,503,200</b>			<b>\$0</b>	<b>\$117,503,200</b>	<b>100%</b>

**Cass County**  
**2023 Industrial Real Property Recapitulation**

Unit of Govt.	2023 Assessed Value	Ratio To Value	Equalization Factor	Value Adjustment	2023 Equalized Value	% of Class
Calvin Township	\$449,300	49.77%	1.0000	\$0	\$449,300	0.70%
Howard Township	\$3,818,300	49.75%	1.0000	\$0	\$3,818,300	5.97%
Jefferson Township	\$527,300	49.70%	1.0000	\$0	\$527,300	0.82%
LaGrange Township	\$6,054,800	49.39%	1.0000	\$0	\$6,054,800	9.46%
Marcellus Township	\$5,025,000	49.12%	1.0000	\$0	\$5,025,000	7.85%
Mason Township	\$1,670,600	49.58%	1.0000	\$0	\$1,670,600	2.61%
Milton Township	\$3,498,900	49.83%	1.0000	\$0	\$3,498,900	5.47%
Newberg Township	\$453,900	49.79%	1.0000	\$0	\$453,900	0.71%
Ontwa Township	\$14,118,600	49.80%	1.0000	\$0	\$14,118,600	22.06%
Penn Township	\$2,973,000	49.90%	1.0000	\$0	\$2,973,000	4.65%
Pokagon Township	\$2,043,600	49.59%	1.0000	\$0	\$2,043,600	3.19%
Porter Township	\$471,400	49.38%	1.0000	\$0	\$471,400	0.74%
Silver Creek Township	\$534,500	49.93%	1.0000	\$0	\$534,500	0.84%
Volinia Township	\$21,100	49.56%	1.0000	\$0	\$21,100	0.03%
Wayne Township	\$1,825,900	49.82%	1.00000	\$0	\$1,825,900	2.85%
Dowagiac City	\$6,777,900	49.95%	1.0000	\$0	\$6,777,900	10.59%
Niles City	\$13,726,400	49.29%	1.0000	\$0	\$13,726,400	21.45%
<b>Cass County Total</b>	<b>\$63,990,500</b>			<b>\$0</b>	<b>\$63,990,500</b>	<b>100%</b>

**Cass County**  
**2023 Residential Real Property Recapitulation**

Unit of Govt.	2023 Assessed Value	Ratio To Value	Equalization Factor	Value Adjustment	2023 Equalized Value	% of Class
Calvin Township	\$143,599,700	49.87%	1.00000	\$0	\$143,599,700	4.79%
Howard Township	\$267,746,600	49.70%	1.00000	\$0	\$267,746,600	8.92%
Jefferson Township	\$130,475,500	49.97%	1.00000	\$0	\$130,475,500	4.35%
LaGrange Township	\$135,305,300	49.75%	1.00000	\$0	\$135,305,300	4.51%
Marcellus Township	\$101,423,000	49.39%	1.00000	\$0	\$101,423,000	3.38%
Mason Township	\$103,241,400	49.77%	1.00000	\$0	\$103,241,400	3.44%
Milton Township	\$229,753,700	49.75%	1.00000	\$0	\$229,753,700	7.66%
Newberg Township	\$89,028,700	49.89%	1.00000	\$0	\$89,028,700	2.97%
Ontwa Township	\$382,872,500	49.89%	1.00000	\$0	\$382,872,500	12.76%
Penn Township	\$292,039,900	49.96%	1.00000	\$0	\$292,039,900	9.73%
Pokagon Township	\$85,348,300	49.54%	1.00000	\$0	\$85,348,300	2.84%
Porter Township	\$390,358,700	49.37%	1.00000	\$0	\$390,358,700	13.01%
Silver Creek Township	\$394,818,400	49.38%	1.00000	\$0	\$394,818,400	13.16%
Volinia Township	\$57,840,300	49.39%	1.00000	\$0	\$57,840,300	1.93%
Wayne Township	\$105,541,200	49.92%	1.00000	\$0	\$105,541,200	3.52%
Dowagiac City	\$91,117,100	49.87%	1.00000	\$0	\$91,117,100	3.04%
Niles City	\$0	0.00%	1.00000	\$0	\$0	0.00%
<b>Cass County Total</b>	<b>\$3,000,510,300</b>			<b>\$0</b>	<b>\$3,000,510,300</b>	<b>100%</b>

**Cass County**  
**2023 Developmental Real Property Recapitulation**

Unit of Govt.	2023 Assessed Value	Ratio To Value	Equalization Factor	Value Adjustment	2023 Equalized Value	% of Class
Calvin Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Howard Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Jefferson Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
LaGrange Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Marcellus Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Mason Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Milton Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Newberg Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Ontwa Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Penn Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Pokagon Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Porter Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Silver Creek Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Volinia Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Wayne Township	\$0	0.00%	1.0000	\$0	\$0	0.00%
Dowagiac City	\$0	0.00%	1.0000	\$0	\$0	0.00%
Niles City	\$0	0.00%	1.0000	\$0	\$0	0.00%
<b>Cass County Total</b>	<b>\$0</b>			<b>\$0</b>	<b>\$0</b>	<b>0%</b>

**Cass County**  
**2023 Personal Property Recapitulation**

Unit of Govt.	2023 Assessed Value	Ratio To Value	Equalization Factor	Value Adjustment	2023 Equalized Value	% of Class
Calvin Township	\$13,722,500	50.00%	1.0000	\$0	\$13,722,500	4.43%
Howard Township	\$67,189,600	50.00%	1.0000	\$0	\$67,189,600	21.67%
Jefferson Township	\$31,232,100	50.00%	1.0000	\$0	\$31,232,100	10.07%
LaGrange Township	\$12,740,200	50.00%	1.0000	\$0	\$12,740,200	4.11%
Marcellus Township	\$16,488,021	50.00%	1.0000	\$0	\$16,488,021	5.32%
Mason Township	\$2,947,900	50.00%	1.0000	\$0	\$2,947,900	0.95%
Milton Township	\$33,789,200	50.00%	1.0000	\$0	\$33,789,200	10.90%
Newberg Township	\$33,923,400	50.00%	1.0000	\$0	\$33,923,400	10.94%
Ontwa Township	\$11,355,000	50.00%	1.0000	\$0	\$11,355,000	3.66%
Penn Township	\$43,836,600	50.00%	1.0000	\$0	\$43,836,600	14.14%
Pokagon Township	\$4,035,700	50.00%	1.0000	\$0	\$4,035,700	1.30%
Porter Township	\$7,533,900	50.00%	1.0000	\$0	\$7,533,900	2.43%
Silver Creek Township	\$5,409,400	50.00%	1.0000	\$0	\$5,409,400	1.74%
Volinia Township	\$1,708,200	50.00%	1.0000	\$0	\$1,708,200	0.55%
Wayne Township	\$11,644,300	50.00%	1.0000	\$0	\$11,644,300	3.76%
Dowagiac City	\$4,946,500	50.00%	1.0000	\$0	\$4,946,500	1.60%
Niles City	\$7,513,500	50.00%	1.0000	\$0	\$7,513,500	2.42%
<b>Cass County Total</b>	<b>\$310,016,021</b>			<b>\$0</b>	<b>\$310,016,021</b>	<b>100%</b>

**Cass County**  
**Agricultural**  
Average Value Per Parcel (including vacant parcels)

Gov. Unit	Number of Parcels	Total True Cash Value	Avg. Value Per Parcel
Calvin Township	155	\$57,393,200	\$370,279
Howard Township	200	\$61,044,200	\$305,221
Jefferson Township	262	\$82,489,800	\$314,847
LaGrange Township	198	\$78,233,600	\$395,119
Marcellus Township	284	\$84,062,400	\$295,994
Mason Township	205	\$53,004,000	\$258,556
Milton Township	126	\$44,679,800	\$354,602
Newberg Township	184	\$62,791,600	\$341,259
Ontwa Township	120	\$44,195,400	\$368,295
Penn Township	333	\$97,058,200	\$291,466
Pokagon Township	260	\$80,696,400	\$310,371
Porter Township	461	\$143,125,000	\$310,466
Silver Creek Township	282	\$82,811,800	\$293,659
Volinia Township	237	\$95,965,400	\$404,917
Wayne Township	226	\$71,502,400	\$316,382
Dowagiac City	1	\$132,200	\$132,200
Niles City	0	\$0	\$0
<b>County Wide Average</b>	<b>3,534</b>	<b>\$1,139,185,400</b>	<b>\$322,350</b>

**Cass County**  
**Commercial**  
Average Value Per Parcel

Gov. Unit	Number of Parcels	Total True Cash Value	Avg. Value Per Parcel
Calvin Township	3	\$752,400	\$250,800
Howard Township	63	\$14,065,600	\$223,263
Jefferson Township	23	\$3,202,600	\$139,243
LaGrange Township	147	\$22,764,400	\$154,860
Marcellus Township	64	\$11,023,000	\$172,234
Mason Township	29	\$6,983,600	\$240,814
Milton Township	23	\$5,029,000	\$218,652
Newberg Township	61	\$9,838,600	\$161,289
Ontwa Township	147	\$33,051,600	\$224,841
Penn Township	44	\$36,261,800	\$824,132
Pokagon Township	86	\$13,191,000	\$153,384
Porter Township	65	\$9,019,000	\$138,754
Silver Creek Township	75	\$14,499,200	\$193,323
Volinia Township	11	\$967,400	\$87,945
Wayne Township	27	\$2,330,400	\$86,311
Dowagiac City	247	\$52,026,800	\$210,635
Niles City	0	\$0	\$0
<hr/>			
County Wide Average	1,115	\$235,006,400	\$210,768

**Cass County**  
**Industrial**  
Average Value Per Parcel

Gov. Unit	Number of Parcels	Total True Cash Value	Avg. Value Per Parcel
Calvin Township	4	\$898,600	\$224,650
Howard Township	28	\$7,636,600	\$272,736
Jefferson Township	6	\$1,054,600	\$175,767
LaGrange Township	21	\$12,109,600	\$576,648
Marcellus Township	20	\$10,050,000	\$502,500
Mason Township	14	\$3,341,200	\$238,657
Milton Township	16	\$6,997,800	\$437,363
Newberg Township	7	\$907,800	\$129,686
Ontwa Township	54	\$28,237,200	\$522,911
Penn Township	7	\$5,946,000	\$849,429
Pokagon Township	22	\$4,087,200	\$185,782
Porter Township	9	\$942,800	\$104,756
Silver Creek Township	7	\$1,069,000	\$152,714
Volinia Township	2	\$42,200	\$21,100
Wayne Township	8	\$3,651,800	\$456,475
Dowagiac City	57	\$13,555,800	\$237,821
Niles City	6	\$27,452,800	\$4,575,467
<b>County Wide Average</b>	<b>288</b>	<b>\$127,981,000</b>	<b>\$444,378</b>

**Cass County**  
**Residential**  
Average Value Per Parcel

Gov. Unit	Number of Parcels	Total True Cash Value	Avg. Value Per Parcel
Calvin Township	1,545	\$287,199,400	\$185,890
Howard Township	3,112	\$535,493,200	\$172,074
Jefferson Township	2,012	\$260,951,000	\$129,697
LaGrange Township	1,747	\$270,610,600	\$154,900
Marcellus Township	1,508	\$202,846,000	\$134,513
Mason Township	1,180	\$206,482,800	\$174,985
Milton Township	1,512	\$459,507,400	\$303,907
Newberg Township	1,140	\$178,057,400	\$156,191
Ontwa Township	3,162	\$765,745,000	\$242,171
Penn Township	1,846	\$584,079,800	\$316,403
Pokagon Township	1,153	\$170,696,600	\$148,046
Porter Township	2,982	\$780,717,400	\$261,810
Silver Creek Township	3,172	\$789,636,800	\$248,940
Volinia Township	714	\$115,680,600	\$162,018
Wayne Township	1,832	\$211,082,400	\$115,220
Dowagiac City	2,340	\$182,234,200	\$77,878
Niles City	0	\$0	\$0
<hr/>			
County Wide Average	30,957	\$6,001,020,600	\$193,850

**Cass County**  
**Developmental**  
Average Value Per Parcel

Gov. Unit	Number of Parcels	Total True Cash Value	Avg. Value Per Parcel
Calvin Township	0	\$0	\$0
Howard Township	0	\$0	\$0
Jefferson Township	0	\$0	\$0
LaGrange Township	0	\$0	\$0
Marcellus Township	0	\$0	\$0
Mason Township	0	\$0	\$0
Milton Township	0	\$0	\$0
Newberg Township	0	\$0	\$0
Ontwa Township	0	\$0	\$0
Penn Township	0	\$0	\$0
Pokagon Township	0	\$0	\$0
Porter Township	0	\$0	\$0
Silver Creek Township	0	\$0	\$0
Volinia Township	0	\$0	\$0
Wayne Township	0	\$0	\$0
Dowagiac City	0	\$0	\$0
Niles City	0	\$0	\$0
<hr/>			
County Wide Average	0	\$0	\$0

**Cass County**  
**All Classifications**  
Average Value Per Parcel

Gov. Unit	Number of Parcels	Total True Cash Value	Avg. Value Per Parcel
Calvin Township	1,707	\$346,243,600	\$202,837
Howard Township	3,403	\$618,239,600	\$181,675
Jefferson Township	2,303	\$347,698,000	\$150,976
LaGrange Township	2,113	\$383,718,200	\$181,599
Marcellus Township	1,876	\$307,981,400	\$164,169
Mason Township	1,428	\$269,811,600	\$188,944
Milton Township	1,677	\$516,214,000	\$307,820
Newberg Township	1,392	\$251,595,400	\$180,744
Ontwa Township	3,483	\$871,229,200	\$250,138
Penn Township	2,230	\$723,345,800	\$324,370
Pokagon Township	1,521	\$268,671,200	\$176,641
Porter Township	3,517	\$933,804,200	\$265,512
Silver Creek Township	3,536	\$888,016,800	\$251,136
Volinia Township	964	\$212,655,600	\$220,597
Wayne Township	2,093	\$288,567,000	\$137,872
Dowagiac City	2,645	\$247,949,000	\$93,743
Niles City	6	\$27,452,800	\$4,575,467
<b>County Wide Average</b>	<b>35,894</b>	<b>\$7,503,193,400</b>	<b>\$209,038</b>

## Top 20 Taxpayers by School District (Equalized Value)

### Brandywine Schools Top 20 Owners by C.E.V. Value

ENBRIDGE ENERGY LP	\$12,085,000	2 Parcel(s)
ADAMS ROAD DEVELOPMENT II CORP	\$2,956,700	45 Parcel(s)
HAINES STEVEN K	\$1,865,500	5 Parcel(s)
PAUL WILLIAM E	\$1,467,600	3 Parcel(s)
VECTOR PIPELINE LP	\$1,389,500	1 Parcel(s)
BARANAY PETER F & NANCY N	\$1,326,600	1 Parcel(s)
FIFER CYNTHIA L LIFE ESTATE	\$1,001,600	2 Parcel(s)
COLES INVESTMENT COMPANY LLC	\$990,600	6 Parcel(s)
LEEP MICHAEL R JR & DIANA J	\$956,900	1 Parcel(s)
SONEGO DAVID F & CARMEN	\$932,900	1 Parcel(s)
WALZ THOMAS & KARLEY LIFE ESTATE	\$872,300	2 Parcel(s)
SEMCO ENERGY GAS CO	\$834,100	1 Parcel(s)
WESTBERRY WILLIAM B & DAWN M	\$714,500	2 Parcel(s)
CONWAY MICHAEL E & CHRISTINE G	\$700,500	2 Parcel(s)
SCHWARTZ BRUCE & JENNIFER	\$681,200	1 Parcel(s)
DILLE ALEC & JESSICA	\$680,100	1 Parcel(s)
GUYTON JEFFREY & MEREDITH	\$659,100	1 Parcel(s)
ASLAM MUHAMMAD S	\$658,500	1 Parcel(s)
MILLER PETER & SHAINA	\$637,100	1 Parcel(s)
LEGUS CHERI E & ANDREW D	\$620,200	1 Parcel(s)

### Cassopolis Schools Top 20 Owners by C.E.V. Value

ENBRIDGE ENERGY LP	\$30,874,400	6 Parcel(s)
LAKEHEAD PIPELINE CO	\$21,166,700	2 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$19,955,700	17 Parcel(s)
AEP IN MI TRANSMISSION CO	\$16,824,100	8 Parcel(s)
VECTOR PIPELINE LP	\$6,744,900	5 Parcel(s)
K & M MACHINE FABRICATING INC	\$5,893,100	2 Parcel(s)
SPARKS FARM LLC	\$4,583,000	39 Parcel(s)
LOWE DARLENE B TRUST	\$4,341,800	6 Parcel(s)
SEMCO ENERGY GAS CO	\$3,397,600	5 Parcel(s)
MIDWEST ENERGY COOPERATIVE	\$3,311,300	5 Parcel(s)
CERES FARMS LLC	\$3,189,500	17 Parcel(s)
BEMENT JERROLD & JULIA LIFE ESTATE	\$2,688,900	12 Parcel(s)
REED FAMILY PROPERTIES-PENN	\$2,446,600	20 Parcel(s)
CALVIN CENTER PROPERTIES LLC	\$2,246,700	13 Parcel(s)
FINLEY FARMS LLC	\$2,181,600	19 Parcel(s)
I & M POWER CO	\$2,153,700	2 Parcel(s)
BEMENT FAMILY TRUST	\$2,068,900	10 Parcel(s)
HIGH TOP BUDS	\$2,065,000	2 Parcel(s)
TOTZKE NICKLAS D TRUST	\$1,916,900	11 Parcel(s)
INDIANA MICHIGAN POWER	\$1,884,800	7 Parcel(s)

## Top 20 Taxpayers by School District (Equalized Value)

### Constantine Schools Top 20 Owners by C.E.V. Value

WHITE LAND LLC	\$6,467,600	44 Parcel(s)
T A DAVIS PROPERTIES LLC	\$6,353,600	23 Parcel(s)
SIXTH GENERATION PROPERTIES LLC	\$4,231,800	18 Parcel(s)
WESTON RONALD L & BARBARA J	\$2,794,300	12 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$2,738,500	4 Parcel(s)
STAMP PROPERTIES LLC	\$2,518,700	11 Parcel(s)
STAMP ROGER H & LOIS A TRUST	\$1,928,900	12 Parcel(s)
KING GARY L & ROBERT W	\$1,928,100	9 Parcel(s)
AEP IN MI TRANSMISSION CO	\$1,391,300	2 Parcel(s)
MANNING GARY L & CAROL TRUST	\$1,374,300	9 Parcel(s)
MANNING GARY L & CAROL E TRUST	\$1,295,000	7 Parcel(s)
BEHRENS DAVID A & KAREN M	\$1,241,400	2 Parcel(s)
KING RONALD & RHONDA REV TRUST	\$1,118,600	7 Parcel(s)
WENGER JONATHAN W & MEGHAN C	\$1,117,600	3 Parcel(s)
HENDRICKS JOSH & STEPHANIE	\$1,117,300	2 Parcel(s)
CLOUD DAVID TRUST	\$1,114,000	9 Parcel(s)
STAMP ROGER & LOIS A LIFE EST	\$1,087,000	9 Parcel(s)
CLOUD KENNETH G	\$1,086,700	7 Parcel(s)
HIBSHMAN WILLIAM M TRUST	\$1,063,200	11 Parcel(s)
STONE GROVE FARMS LLC	\$1,023,400	8 Parcel(s)

### Decatur Schools Top 20 Owners by C.E.V. Value

HIGH DAVID S TRUST ET AL	\$1,549,000	3 Parcel(s)
POLLOCK E JANICE TRUST	\$1,253,900	2 Parcel(s)
BERRYBROOK INVESTMENTS LLC	\$826,100	4 Parcel(s)
BERRYBROOK FARMS INC	\$729,800	4 Parcel(s)
DONALD H BISHOP FUND	\$549,700	2 Parcel(s)
MILLER D BRADLEY & STOVER KRIS	\$534,800	2 Parcel(s)
REED FAMILY PROPERTIES-VOLINIA	\$510,300	2 Parcel(s)
ABBOTT BERNARD C & DIANE K TRU	\$470,400	1 Parcel(s)
AEP IN MI TRANSMISSION CO	\$446,600	1 Parcel(s)
STANEK VIRGINIA R TRUST	\$363,200	2 Parcel(s)
TRI STAR LAND & CATTLE LLC	\$348,200	1 Parcel(s)
FOSDICK MARY L TRUST	\$345,000	2 Parcel(s)
BURKETT BRUCE P & LORI D	\$337,100	2 Parcel(s)
STIENBAUER HERBERT	\$326,800	1 Parcel(s)
AUGST NANCY L TRUST	\$324,300	2 Parcel(s)
GRIGGS SHANNON L	\$320,900	1 Parcel(s)
ROBINSON NATHAN & LOUANN LIFE ESTAT	\$318,300	1 Parcel(s)
VAN TUYLE JOSEPH R	\$311,600	2 Parcel(s)
HEMENWAY JAY B TRUST	\$306,200	2 Parcel(s)
LUTZ ROBERT J & VIRGINIA	\$288,300	3 Parcel(s)

## Top 20 Taxpayers by School District (Equalized Value)

### Dowagiac Schools Top 20 Owners by C.E.V. Value

HASSLE FARMS LLC	\$10,869,500	62 Parcel(s)
AEP IN MI TRANSMISSION CO	\$6,996,600	1 Parcel(s)
R & D REAL ESTATE LLC	\$4,406,900	25 Parcel(s)
POLK PROPERTIES LLC	\$4,223,300	5 Parcel(s)
CERES FARMS LLC	\$3,419,700	17 Parcel(s)
MIDWEST ENERGY COOPERATIVE	\$3,194,900	5 Parcel(s)
AMERICAN ELECTRIC POWER	\$3,107,800	2 Parcel(s)
BERRYBROOK INVESTMENTS LLC	\$3,090,200	22 Parcel(s)
SCHWARTZ JULIA J TRUST	\$2,972,600	1 Parcel(s)
AUSRA TERRY & RUTH	\$2,580,300	18 Parcel(s)
MUMAUGH INDIAN LAKES LLC	\$2,552,100	3 Parcel(s)
ATRIUM TIMBERS LLC	\$2,501,200	1 Parcel(s)
INDIANA MICHIGAN POWER	\$2,203,100	1 Parcel(s)
GRABEMEYER FLOYD D & PEGGY	\$2,161,800	12 Parcel(s)
BERRYBROOK FARMS INC	\$2,109,800	9 Parcel(s)
LAMBRO DOWAGIAC LLC	\$2,006,300	2 Parcel(s)
S & S LAND DEVELOPMENT LLC	\$1,974,800	12 Parcel(s)
KAMINSKI DUANE & NANCY	\$1,909,200	3 Parcel(s)
POKAGON PROPERTIES LLC	\$1,904,000	9 Parcel(s)
SEMCO ENERGY GAS CO	\$1,886,200	7 Parcel(s)

### Eau Claire Schools Top 20 by C.E.V. Value

OLTHOF FREDERICK V & JENNIFER P	\$1,031,500	2 Parcel(s)
OLTHOP KAREN R TRUST	\$746,500	1 Parcel(s)
HAGUE JAMIE K TRUST	\$711,200	1 Parcel(s)
GUTH GLENN J TRUST	\$565,100	3 Parcel(s)
WAGNER LOIS TRUST	\$543,400	2 Parcel(s)
PHILLIPS KENNETH P & LEE E	\$541,500	1 Parcel(s)
FREELS CATHERINE TRUST	\$510,400	1 Parcel(s)
INDIAN LAKE ASSOCIATES LLC	\$498,100	2 Parcel(s)
CASSIN CHRISTOPHER J &	\$481,400	1 Parcel(s)
SCOTT KENNETH C	\$479,600	2 Parcel(s)
OLTHOFF SCOT & BONNIE K	\$470,600	1 Parcel(s)
SMITH RONALD TRUSTEE	\$414,500	1 Parcel(s)
LYNCH JERRY P TRUST	\$412,600	1 Parcel(s)
MEYER GRANT B JR & HELEN J	\$410,200	3 Parcel(s)
TIMM BOYD M & LINDA C TRUSTEES	\$392,400	1 Parcel(s)
BMZE PROPERTIES LLC	\$389,600	8 Parcel(s)
HOLIDAY LODGE LLC	\$376,300	2 Parcel(s)
MARTH FAMILY TRUST	\$367,500	1 Parcel(s)
KLEVA MARTY L & ANN E TRUST	\$360,700	1 Parcel(s)
MANKOWSKI MELINDA M TRUST	\$338,400	1 Parcel(s)

## Top 20 Taxpayers by School District (Equalized Value)

### Edwardsburg Schools Top 20 Owners by C.E.V. Value

ENBRIDGE ENERGY LP	\$21,231,000	2 Parcel(s)
INDIANA MICHIGAN POWER	\$5,297,300	10 Parcel(s)
NORTH AMERICAN ASSOCIATES INC	\$4,582,400	13 Parcel(s)
MILLIKEN JAMES D & LORENN H	\$4,433,800	33 Parcel(s)
AEP IN MI TRANSMISSION CO	\$4,142,800	1 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$3,416,400	6 Parcel(s)
TOTZKE NICKLAS D TRUST	\$3,284,900	14 Parcel(s)
3G BURGER FARMS LLC	\$3,069,600	15 Parcel(s)
FINLEY FARMS LLC	\$2,979,400	19 Parcel(s)
DUO-FORM REAL ESTATE CORP	\$2,522,800	3 Parcel(s)
MORRIS MICHAEL J	\$2,249,900	2 Parcel(s)
EDWARDSBURG HOUSING LLC	\$2,095,700	11 Parcel(s)
CLOUD DAVID TRUST	\$2,045,600	19 Parcel(s)
SEMCO ENERGY GAS CO	\$1,922,900	4 Parcel(s)
AMERICAN ELECTRIC POWER	\$1,794,700	2 Parcel(s)
KIRKDORFER REAL ESTATE LLC	\$1,707,800	13 Parcel(s)
BUCKLEN GEORGE B LIFE ESTATE	\$1,628,300	6 Parcel(s)
DE SCHEPPER ROBERT A TRUST	\$1,597,900	4 Parcel(s)
OF-CO INC	\$1,420,500	8 Parcel(s)
SMITH RICKY R TRUST	\$1,346,900	3 Parcel(s)

### Marcellus Schools Top 20 Owners by C.E.V. Value

ENBRIDGE ENERGY LP	22,181,500	2 Parcel(s)
AEP IN MI TRANSMISSION CO	11,524,870	4 Parcel(s)
INDIANA MICHIGAN POWER	3,209,542	3 Parcel(s)
MC KENZIE DEAN A & NANCY E	2,954,900	23 Parcel(s)
REYNOLDS JAMES J & JANICE M	2,860,300	19 Parcel(s)
MC KENZIE RAYMOND R & DEBORAH	2,753,100	5 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	2,677,881	4 Parcel(s)
HIGH DAVID S & STACEY R TRUST	2,617,700	13 Parcel(s)
CROPSEY GEORGE C & MANDY L	2,604,900	12 Parcel(s)
VECTOR PIPELINE LP	2,457,400	1 Parcel(s)
MC KENZIE BRIAN K	2,390,100	20 Parcel(s)
MC KENZIE-REED FARMS LLC	2,380,800	10 Parcel(s)
MC KENZIE SCOTT D & ANDREA M	2,146,100	11 Parcel(s)
R & D REAL ESTATE LLC	2,035,800	5 Parcel(s)
MCKENZIE HIGHLANDS FARMS I LLC	1,875,600	17 Parcel(s)
TROXELL RONALD L TRUST	1,624,500	3 Parcel(s)
DODGE KEITH TRUST	1,559,000	9 Parcel(s)
REED FAMILY PROPERTIES-	1,452,100	10 Parcel(s)
NON-TYPICAL FARMS LLC	1,361,400	10 Parcel(s)
SUGAR LEAF PROPERTIES I LLC	1,354,400	2 Parcel(s)

## Top 20 Taxpayers by School District (Equalized Value)

### Niles Schools Top 20 Owners by C.E.V. Value

AEP IN MI TRANSMISSION CO	\$40,575,100	3 Parcel(s)
INDECK-NILES LLC	\$13,373,300	1 Parcel(s)
INDIANA MICHIGAN POWER	\$7,768,800	4 Parcel(s)
KIEWIT POWER CONSTRUCTORS CO	\$7,513,500	1 Parcel(s)
CERES FARMS LLC	\$2,416,800	24 Parcel(s)
DELTA MACHINING INC	\$2,189,100	2 Parcel(s)
PROSPECT POINT INC	\$1,937,600	11 Parcel(s)
VECTOR PIPELINE LP	\$1,433,300	1 Parcel(s)
PETERSON LAND ENTERPRISES LLC	\$1,352,900	2 Parcel(s)
COLES INVESTMENT COMPANY LLC	\$1,276,500	6 Parcel(s)
WSF LLC	\$1,275,100	7 Parcel(s)
ENBRIDGE ENERGY LP	\$1,188,800	1 Parcel(s)
SEMCO ENERGY GAS CO	\$951,200	2 Parcel(s)
SLAPHOOK LLC	\$901,000	4 Parcel(s)
ROHAN MILLER DEVELOPMENT LLC	\$893,000	1 Parcel(s)
PETERSON RICKY & NANCY TRUST	\$806,900	8 Parcel(s)
IGNOWSKI DENNIS & MICHELLE V T	\$771,200	1 Parcel(s)
MARNERIS RICHARD T & JODI A	\$763,800	3 Parcel(s)
POEHLMAN CLIFFORD E ET AL	\$760,700	9 Parcel(s)
WATSON THOMAS D TRUST	\$749,100	5 Parcel(s)

### Three Rivers Schools Top 20 Owners by C.E.V. Value

AEP IN MI TRANSMISSION CO	\$2,403,100	1 Parcel(s)
HAMACHER INVESTMENT PROPERTIES	\$1,152,500	84 Parcel(s)
ROCKWELL TERRY L C TRUST	\$753,000	4 Parcel(s)
NORTON WILLIS L & KATHLEEN L TRUST	\$510,500	2 Parcel(s)
NORTON WILLIS L & KATHLEEN L	\$474,000	8 Parcel(s)
I & M POWER CO	\$466,200	1 Parcel(s)
PANKEY ROGER L & JANICE D TRUST	\$418,800	2 Parcel(s)
BAIN, AMY & DAVE	\$407,500	1 Parcel(s)
PAQUIN JAMEY	\$385,200	6 Parcel(s)
T A DAVIS PROPERTIES LLC	\$380,900	1 Parcel(s)
LINDAHL DIANE M LIFE ESTATE	\$340,100	1 Parcel(s)
SEAGER WILBUR E & ALICE Y LE	\$324,400	2 Parcel(s)
RUMSEY, SHAWN	\$316,900	1 Parcel(s)
GINGERICH KAREN	\$312,900	2 Parcel(s)
HEINOLD HOG MARKETS LLC	\$302,700	1 Parcel(s)
FILE TODD E TRUST	\$293,500	3 Parcel(s)
CLARK GLEN A	\$292,000	3 Parcel(s)
POLZIN WILLIAM & SUSAN	\$284,500	1 Parcel(s)
ANDERSON-BUFORD ELIZABETH TRUST	\$277,700	3 Parcel(s)
PISTELLO BERNARD A	\$276,900	1 Parcel(s)

## Top 20 Taxpayers by School District (Equalized Value)

### White Pigeon Schools Top 20 Owners by C.E.V. Value

TOTZKE NICKLAS D TRUST	\$2,553,800	12 Parcel(s)
KING GARY L & MARLA K	\$1,436,500	11 Parcel(s)
SEMCO ENERGY GAS CO	\$1,223,900	1 Parcel(s)
SMITH JR DAVID V 2008 REV TRUST	\$918,100	1 Parcel(s)
SCHOEFFLER MICHAEL & VICKOE	\$887,600	1 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$880,400	2 Parcel(s)
MC ART KEVIN & HEIDI	\$862,900	1 Parcel(s)
MEADOW-LARK FARMS INC	\$861,900	3 Parcel(s)
GRAY TIMOTHY R & DEBORAH A	\$828,800	1 Parcel(s)
VIDIC THOMAS & JOAN	\$807,300	1 Parcel(s)
HANSELL ROBIN L TRUST	\$800,800	4 Parcel(s)
KERSHNER THOMAS G & NORMA J	\$708,800	3 Parcel(s)
MACRI GREGORY & LAURIE LIFE ESTATE	\$707,800	1 Parcel(s)
WALKER MARILYN TRUSTEE	\$692,400	2 Parcel(s)
DOYLE GREGORY J & LYNDA H	\$671,000	1 Parcel(s)
CLOUD THEO ANN TRUST	\$664,700	5 Parcel(s)
PROKUP STEVEN J TRUST	\$656,800	1 Parcel(s)
KUHNS ROBERT P & JENNIFER L	\$653,900	1 Parcel(s)
EPPERS MARCIA K TRUST ET AL	\$646,300	1 Parcel(s)
VIRGIL SCOTT & SHELLEY	\$645,300	1 Parcel(s)

## Top 20 Taxpayers by School District (Taxable Value)

### Brandywine Schools Top 20 Owners by Taxable Value

ENBRIDGE ENERGY LP	\$12,085,000	2 Parcel(s)
VECTOR PIPELINE LP	\$1,389,500	1 Parcel(s)
HAINES STEVEN K	\$1,363,718	5 Parcel(s)
PAUL WILLIAM E	\$1,108,122	3 Parcel(s)
BARANAY PETER F & NANCY N	\$1,097,889	1 Parcel(s)
ADAMS ROAD DEVELOPMENT II CORP	\$1,093,014	45 Parcel(s)
SEMCO ENERGY GAS CO	\$834,100	1 Parcel(s)
SCHWARTZ BRUCE & JENNIFER	\$677,905	1 Parcel(s)
SONEGO DAVID F & CARMEN	\$655,298	1 Parcel(s)
MILLER PETER & SHAINA	\$626,265	1 Parcel(s)
WESTBERRY WILLIAM B & DAWN M	\$621,818	2 Parcel(s)
CONWAY MICHAEL E & CHRISTINE G	\$619,920	2 Parcel(s)
DILLE ALEC & JESSICA	\$610,089	1 Parcel(s)
LEEP MICHAEL R JR & DIANA J	\$573,397	1 Parcel(s)
FIFER CYNTHIA L LIFE ESTATE	\$573,026	2 Parcel(s)
MILLER J BUCKLEY & SUSAN	\$570,900	1 Parcel(s)
BIZZARO SARA & STEVE	\$560,200	1 Parcel(s)
ASLAM MUHAMMAD S	\$530,829	1 Parcel(s)
DAUS KEVIN M & CAITLYN	\$526,023	1 Parcel(s)
INDIANA MICHIGAN POWER	\$519,000	1 Parcel(s)

### Cassopolis Schools Top 20 Owners by Taxable Value

ENBRIDGE ENERGY LP	\$30,869,459	6 Parcel(s)
LAKEHEAD PIPELINE CO	\$21,166,700	2 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$19,479,444	17 Parcel(s)
AEP IN MI TRANSMISSION CO	\$16,824,100	8 Parcel(s)
VECTOR PIPELINE LP	\$6,744,900	5 Parcel(s)
K & M MACHINE FABRICATING INC	\$4,872,629	2 Parcel(s)
SEMCO ENERGY GAS CO	\$3,397,600	5 Parcel(s)
MIDWEST ENERGY COOPERATIVE	\$3,311,300	5 Parcel(s)
LOWE DARLENE B TRUST	\$2,937,817	6 Parcel(s)
I & M POWER CO	\$2,153,700	2 Parcel(s)
SPARKS FARM LLC	\$2,088,716	39 Parcel(s)
HIGH TOP BUDS	\$2,065,000	2 Parcel(s)
INDIANA MICHIGAN POWER	\$1,882,739	7 Parcel(s)
WOLVERINE POWER SUPPLY COOP, INC	\$1,836,100	1 Parcel(s)
CLARK BENJAMIN T JR REVOCABLE TRUST	\$1,781,300	4 Parcel(s)
BLAKEMORE THOMAS J & KATHLEEN M	\$1,646,717	2 Parcel(s)
REED FAMILY PROPERTIES-PENN	\$1,621,269	20 Parcel(s)
IN-TX LLC	\$1,469,601	3 Parcel(s)
RYDASA INDIANA LLC	\$1,295,008	3 Parcel(s)
CERES FARMS LLC	\$1,268,071	17 Parcel(s)

## Top 20 Taxpayers by School District (Taxable Value)

### Constantine Schools Top 20 Owners by Taxable Value

T A DAVIS PROPERTIES LLC	\$2,909,829	23 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$2,720,068	4 Parcel(s)
WHITE LAND LLC	\$2,444,183	44 Parcel(s)
AEP IN MI TRANSMISSION CO	\$1,391,300	2 Parcel(s)
WESTON RONALD L & BARBARA J	\$1,330,168	12 Parcel(s)
SIXTH GENERATION PROPERTIES LLC	\$1,302,481	18 Parcel(s)
STAMP PROPERTIES LLC	\$1,026,937	11 Parcel(s)
STAMP ROGER H & LOIS A TRUST	\$964,517	12 Parcel(s)
BEHRENS DAVID A & KAREN M	\$936,695	2 Parcel(s)
WENGER JONATHAN W & MEGHAN C	\$831,711	3 Parcel(s)
INDIANA MICHIGAN POWER	\$819,700	2 Parcel(s)
UTLEY TIMOTHY M & KARMIN R TRUST	\$784,855	1 Parcel(s)
THOMPSON MATTHEW A & ANDREA L	\$727,450	1 Parcel(s)
HENDRICKS JOSH & STEPHANIE	\$707,440	2 Parcel(s)
MANNING GARY L & CAROL E TRUST	\$641,633	7 Parcel(s)
MANNING GARY L & CAROL TRUST	\$601,059	9 Parcel(s)
CORLISS ORLAND & MARIE	\$596,972	1 Parcel(s)
DUNLOP ROBERT & PRICE KIM LIFE EST	\$579,395	2 Parcel(s)
JONES VICTOR F & LESLIE	\$579,193	1 Parcel(s)
NASH PATRICK M REV TRUST ET AL	\$571,413	2 Parcel(s)

### Decatur Schools Top 20 Owners by Taxable Value

HIGH DAVID S TRUST ET AL	\$544,879	3 Parcel(s)
BERRYBROOK INVESTMENTS LLC	\$513,683	4 Parcel(s)
AEP IN MI TRANSMISSION CO	\$446,600	1 Parcel(s)
POLLOCK E JANICE TRUST	\$376,819	2 Parcel(s)
MILLER D BRADLEY & STOVER KRIS	\$338,747	2 Parcel(s)
REED FAMILY PROPERTIES-VOLINIA	\$270,298	2 Parcel(s)
ST JOE FARMS LLC	\$259,100	1 Parcel(s)
BERRYBROOK FARMS INC	\$230,246	4 Parcel(s)
ROBINSON NATHAN & LOUANN LIFE ESTAT	\$212,565	1 Parcel(s)
KLUCINA CRAIG A TRUST	\$212,482	1 Parcel(s)
MIDWEST ENERGY COOPERATIVE	\$199,300	1 Parcel(s)
DONALD H BISHOP FUND	\$188,832	2 Parcel(s)
ROCKWELL ANDREW T	\$183,910	2 Parcel(s)
STANEK VIRGINIA R TRUST	\$182,090	2 Parcel(s)
STIENBAUER HERBERT	\$181,963	1 Parcel(s)
AUGST NANCY L TRUST	\$171,998	2 Parcel(s)
SIERAK ELZBIETA & GRZEGORZ	\$154,443	2 Parcel(s)
OASLEY DORTHA TRUST	\$151,187	1 Parcel(s)
TRI STAR LAND & CATTLE LLC	\$151,110	1 Parcel(s)
WILLIAMS KATELYN & CODY	\$149,700	1 Parcel(s)

## Top 20 Taxpayers by School District (Taxable Value)

### Dowagiac Schools Top 20 Owners by Taxable Value

AEP IN MI TRANSMISSION CO	\$6,996,600	1 Parcel(s)
HASSLE FARMS LLC	\$3,641,621	62 Parcel(s)
MIDWEST ENERGY COOPERATIVE	\$3,185,544	5 Parcel(s)
AMERICAN ELECTRIC POWER	\$3,107,800	2 Parcel(s)
POLK PROPERTIES LLC	\$2,505,938	5 Parcel(s)
SCHWARTZ JULIA J TRUST	\$2,374,380	1 Parcel(s)
R & D REAL ESTATE LLC	\$2,352,964	25 Parcel(s)
INDIANA MICHIGAN POWER	\$2,203,100	1 Parcel(s)
ATRIUM TIMBERS LLC	\$2,107,156	1 Parcel(s)
LAMBRO DOWAGIAC LLC	\$1,962,745	2 Parcel(s)
SEMCO ENERGY GAS CO	\$1,856,760	7 Parcel(s)
CHINODIN	\$1,681,084	16 Parcel(s)
BERRYBROOK INVESTMENTS LLC	\$1,674,305	22 Parcel(s)
MAGICIANLAKELOT 9 LLC	\$1,483,363	4 Parcel(s)
CERES FARMS LLC	\$1,477,119	17 Parcel(s)
POKAGON PROPERTIES LLC	\$1,424,051	9 Parcel(s)
KAMINSKI DUANE & NANCY	\$1,357,481	3 Parcel(s)
MUMAUGH INDIAN LAKES LLC	\$1,311,154	3 Parcel(s)
ALLIANCE CLOUD SERVICES LLC	\$1,271,100	2 Parcel(s)
INDIANA MICHIGAN POWER COMPANY	\$1,226,800	1 Parcel(s)

### Eau Claire Schools Top 20 Owners by Taxable Value

OLTHOF FREDERICK V & JENNIFER P	\$877,728	2 Parcel(s)
HAGUE JAMIE K TRUST	\$542,142	1 Parcel(s)
OLTHOP KAREN R TRUST	\$535,420	1 Parcel(s)
PHILLIPS KENNETH P & LEE E	\$511,140	1 Parcel(s)
CASSIN CHRISTOPHER J &	\$402,767	1 Parcel(s)
SCOTT KENNETH C	\$400,826	2 Parcel(s)
BMZE PROPERTIES LLC	\$380,520	8 Parcel(s)
OLTHOFF SCOT & BONNIE K	\$377,797	1 Parcel(s)
GUTH GLENN J TRUST	\$358,000	3 Parcel(s)
LYNCH JERRY P TRUST	\$327,018	1 Parcel(s)
HOLIDAY LODGE LLC	\$317,759	2 Parcel(s)
MARTH FAMILY TRUST	\$289,301	1 Parcel(s)
WAGNER LOIS TRUST	\$289,284	2 Parcel(s)
TABRON ALFRED F TRUST	\$276,570	1 Parcel(s)
INDIAN LAKE ASSOCIATES LLC	\$275,338	2 Parcel(s)
MANKOWSKI MELINDA M TRUST	\$246,127	1 Parcel(s)
TIMM BOYD M & LINDA C TRUSTEES	\$245,616	1 Parcel(s)
JACKSON JERRY W & NORMA L	\$242,034	1 Parcel(s)
POWELL WILLIAM & NORMA A TRUST	\$232,210	1 Parcel(s)
KLEVA MARTY L & ANN E TRUST	\$229,371	1 Parcel(s)

## Top 20 Taxpayers by School District (Taxable Value)

### Edwardsburg Schools Top 20 Owners by Taxable Value

ENBRIDGE ENERGY LP	\$21,231,000	2 Parcel(s)
INDIANA MICHIGAN POWER	\$5,157,983	10 Parcel(s)
NORTH AMERICAN ASSOCIATES INC	\$4,521,672	13 Parcel(s)
AEP IN MI TRANSMISSION CO	\$4,142,800	1 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$3,395,190	6 Parcel(s)
DUO-FORM REAL ESTATE CORP	\$2,420,327	3 Parcel(s)
EDWARDSBURG HOUSING LLC	\$1,962,636	11 Parcel(s)
SEMCO ENERGY GAS CO	\$1,922,900	4 Parcel(s)
AMERICAN ELECTRIC POWER	\$1,794,700	2 Parcel(s)
MORRIS MICHAEL J	\$1,468,494	2 Parcel(s)
FINLEY FARMS LLC	\$1,452,021	19 Parcel(s)
MILLIKEN JAMES D & LORENNA H	\$1,318,352	33 Parcel(s)
KIRKDORFER REAL ESTATE LLC	\$1,239,928	13 Parcel(s)
OF-CO INC	\$1,197,892	8 Parcel(s)
KAPLON KEITH R & CANDICE	\$1,105,000	2 Parcel(s)
HYG FINANCIAL SERVICES INC	\$1,058,800	2 Parcel(s)
REED SALLY J & PAUL E TRUST	\$1,052,732	2 Parcel(s)
SMITH RICKY R TRUST	\$1,041,937	3 Parcel(s)
KHAN NANCY LEE 2016 REV TRUST	\$1,025,118	3 Parcel(s)
SINGLA ANAND	\$971,629	1 Parcel(s)

### Marcellus Schools Top 20 Owners by Taxable Value

ENBRIDGE ENERGY LP	\$22,180,384	2 Parcel(s)
AEP IN MI TRANSMISSION CO	\$11,524,870	4 Parcel(s)
INDIANA MICHIGAN POWER	\$3,166,359	3 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$2,652,409	4 Parcel(s)
VECTOR PIPELINE LP	\$2,457,400	1 Parcel(s)
TROXELL RONALD L TRUST	\$1,503,298	3 Parcel(s)
HIGH DAVID S & STACEY R TRUST	\$1,339,585	13 Parcel(s)
MC KENZIE-REED FARMS LLC	\$1,290,398	10 Parcel(s)
MC KENZIE DEAN A & NANCY E	\$1,282,032	23 Parcel(s)
MC KENZIE SCOTT D & ANDREA M	\$1,216,620	11 Parcel(s)
R & D REAL ESTATE LLC	\$1,086,252	5 Parcel(s)
MC KENZIE BRIAN K	\$1,006,204	20 Parcel(s)
REYNOLDS JAMES J & JANICE M	\$994,301	19 Parcel(s)
CROPSEY GEORGE C & MANDY L	\$970,084	12 Parcel(s)
MIDWEST ENERGY & COMMUNICATIONS	\$799,000	1 Parcel(s)
SWISS VALLEY INC	\$767,825	4 Parcel(s)
SUGAR LEAF PROPERTIES I LLC	\$702,460	2 Parcel(s)
NON-TYPICAL FARMS LLC	\$666,883	10 Parcel(s)
DODGE KEITH TRUST	\$658,346	9 Parcel(s)
AMERICAN ELECTRIC POWER	\$652,513	2 Parcel(s)

## Top 20 Taxpayers by School District (Taxable Value)

### Niles Schools Top 20 Owners by Taxable Value

AEP IN MI TRANSMISSION CO	\$40,575,100	3 Parcel(s)
INDECK-NILES LLC	\$13,373,300	1 Parcel(s)
INDIANA MICHIGAN POWER	\$7,734,869	4 Parcel(s)
KIEWIT POWER CONSTRUCTORS CO	\$7,513,500	1 Parcel(s)
DELTA MACHINING INC	\$2,084,109	2 Parcel(s)
VECTOR PIPELINE LP	\$1,433,300	1 Parcel(s)
ENBRIDGE ENERGY LP	\$1,188,800	1 Parcel(s)
PROSPECT POINT INC	\$980,203	11 Parcel(s)
SEMCO ENERGY GAS CO	\$951,200	2 Parcel(s)
SLAPHOOK LLC	\$863,601	4 Parcel(s)
CERES FARMS LLC	\$821,241	24 Parcel(s)
ROHAN MILLER DEVELOPMENT LLC	\$769,672	1 Parcel(s)
AMERICAN ELECTRIC POWER	\$741,300	1 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$738,500	1 Parcel(s)
STORE CAPITAL ACQUISITIONS LLC	\$656,183	2 Parcel(s)
WATSON THOMAS D TRUST	\$554,786	5 Parcel(s)
VILLWOCK TYLER WILLIAM	\$525,470	4 Parcel(s)
WOOD JOE R & KELLY	\$500,100	2 Parcel(s)
WSF LLC	\$458,172	7 Parcel(s)
COLES INVESTMENT COMPANY LLC	\$423,194	6 Parcel(s)

### Three Rivers Schools Top 20 Owners by Taxable Value

AEP IN MI TRANSMISSION CO	\$2,403,100	1 Parcel(s)
I & M POWER CO	\$466,200	1 Parcel(s)
BAIN, AMY & DAVE	\$397,415	1 Parcel(s)
ROCKWELL TERRY L C TRUST	\$313,507	4 Parcel(s)
HEINOLD HOG MARKETS LLC	\$299,681	1 Parcel(s)
HAMACHER INVESTMENT PROPERTIES	\$274,303	84 Parcel(s)
PAQUIN JAMEY	\$242,788	6 Parcel(s)
PANKEY ROGER L & JANICE D TRUST	\$225,748	2 Parcel(s)
LIU XINYU & HAN MEI	\$209,300	1 Parcel(s)
HUNTER CARSON & KRISTEN	\$208,000	1 Parcel(s)
WALTERS-DIMMICK PETROLEUM INC	\$207,818	2 Parcel(s)
MEI BEN & RUIJING	\$201,400	1 Parcel(s)
NORTON WILLIS L & KATHLEEN L	\$190,692	8 Parcel(s)
ROCKY'S HIDEAWAY LLC	\$186,599	2 Parcel(s)
EICHORN PAMELA	\$186,165	1 Parcel(s)
DEWULF SARA	\$185,652	2 Parcel(s)
MIDWEST ENERGY & COMMUNICATIONS	\$181,724	2 Parcel(s)
MARTIN LINDEN H & JENNIFER E	\$177,685	2 Parcel(s)
GABOR ENTERPRISES LLC	\$174,024	2 Parcel(s)
PATRICK JOSEPH G & HOLLY J	\$173,326	1 Parcel(s)

## Top 20 Taxpayers by School District (Taxable Value)

### White Pigeon Schools Top 20 Owners by Taxable Value

SEMCO ENERGY GAS CO	\$1,223,900	1 Parcel(s)
TOTZKE NICKLAS D TRUST	\$1,108,935	12 Parcel(s)
MIDWEST ENERGY & COMMUNICATION	\$880,400	2 Parcel(s)
GRAY TIMOTHY R & DEBORAH A	\$819,435	1 Parcel(s)
MC ART KEVIN & HEIDI	\$712,251	1 Parcel(s)
KING GARY L & MARLA K	\$700,829	11 Parcel(s)
SMITH JR DAVID V 2008 REV TRUST	\$672,267	1 Parcel(s)
SCHOEFFLER MICHAEL & VICKOE	\$662,494	1 Parcel(s)
MORRISON JAN K 2015 TRUST	\$628,000	1 Parcel(s)
DELANO THOMAS TRUST	\$594,670	3 Parcel(s)
VIRGIL SCOTT & SHELLEY	\$590,263	1 Parcel(s)
VIDIC THOMAS & JOAN	\$565,082	1 Parcel(s)
PROKUP STEVEN J TRUST	\$549,117	1 Parcel(s)
SVATOS ANTHONY & TARA	\$534,200	1 Parcel(s)
SCHREY CHRISTOPH M & JESSICA M	\$526,400	1 Parcel(s)
BONTRAGER JERRY W & RUBY J	\$524,308	2 Parcel(s)
LEHMAN RANDY L & ASHLEY N TRUS	\$503,607	1 Parcel(s)
TERLEP MICHAEL R TRUST	\$493,500	1 Parcel(s)
DOYLE TIMOTHY J	\$483,735	1 Parcel(s)
HARMAN MARK & MARY	\$474,860	1 Parcel(s)

**Cass County**  
**Real Property Tentative Taxable Valuations as of April 20, 2023**

Township or City name	Agricultural	Commercial	Industrial	Residential	Timber-Cutover	Developmental	Total Real
010 CALVIN TOWNSHIP	\$13,793,331	\$293,328	\$277,491	\$88,014,170	\$0	\$0	\$102,378,320
020 HOWARD TOWNSHIP	\$12,401,134	\$5,748,354	\$3,146,674	\$190,442,326	\$0	\$0	\$211,738,488
030 JEFFERSON TOWNSHIP	\$16,945,864	\$1,166,268	\$316,253	\$98,420,941	\$0	\$0	\$116,849,326
040 LAGRANGE TOWNSHIP	\$15,519,080	\$10,029,379	\$4,685,781	\$88,747,674	\$0	\$0	\$118,981,914
050 MARCELLUS TOWNSHIP	\$19,203,514	\$4,344,793	\$3,428,203	\$63,469,745	\$0	\$0	\$90,446,255
060 MASON TOWNSHIP	\$12,309,144	\$2,655,348	\$1,588,838	\$83,234,029	\$0	\$0	\$99,787,359
070 MILTON TWP	\$10,732,034	\$1,840,241	\$2,576,066	\$171,376,820	\$0	\$0	\$186,525,161
080 NEWBERG TOWNSHIP	\$12,757,462	\$4,425,048	\$341,589	\$50,359,797	\$0	\$0	\$67,883,896
090 ONTWA TWP	\$11,024,940	\$14,950,189	\$12,595,791	\$265,574,292	\$0	\$0	\$304,145,212
100 PENN TWP	\$21,128,295	\$17,333,578	\$1,740,344	\$199,827,005	\$0	\$0	\$240,029,222
110 POKAGON TOWNSHIP	\$19,396,776	\$5,060,450	\$1,653,642	\$55,590,575	\$0	\$0	\$81,701,443
120 PORTER TWP	\$32,254,951	\$3,576,683	\$363,228	\$268,200,860	\$0	\$0	\$304,395,722
130 SILVER CREEK TOWNSHIP	\$18,694,167	\$5,227,483	\$496,332	\$264,600,766	\$0	\$0	\$289,018,748
140 VOLINIA TOWNSHIP	\$19,972,363	\$390,342	\$9,636	\$36,178,047	\$0	\$0	\$56,550,388
150 WAYNE TOWNSHIP	\$15,574,247	\$960,739	\$1,417,818	\$72,755,118	\$0	\$0	\$90,707,922
160 CITY OF DOWAGIAC	\$25,610	\$23,527,654	\$6,511,231	\$62,649,832	\$0	\$0	\$92,714,327
170 NILES CITY	\$0	\$0	\$13,702,671	\$0	\$0	\$0	\$13,702,671
041 CASSOPOLIS VILLAGE	\$311,979	\$22,650,444	\$4,562,718	\$19,859,825	\$0	\$0	\$47,384,966
051 MARCELLUS VILLAGE	\$0	\$1,979,350	\$225,862	\$14,494,057	\$0	\$0	\$16,699,269
091 EDWARDSBURG VILLAGE	\$19,069	\$8,383,870	\$350	\$16,226,782	\$0	\$0	\$24,630,071
101 VILLAGE OF VANDALIA	\$231,404	\$673,628	\$0	\$2,655,896	\$0	\$0	\$3,560,928
Totals for County	\$251,732,912	\$101,529,877	\$54,851,588	\$2,059,441,997	\$0	\$0	\$2,467,556,374

**Cass County**

**Personal Property Tentative Taxable Valuations as of April 20, 2023 (continued)**

Township or City name	Ag. Personal	Com. Personal	Ind. Personal	Res. Personal	Util. Personal	Total Personal
010 CALVIN TOWNSHIP	\$0	\$0	\$11,800	\$0	\$13,710,700	\$13,722,500
020 HOWARD TOWNSHIP	\$0	\$1,331,900	\$1,528,000	\$0	\$64,329,700	\$67,189,600
030 JEFFERSON TOWNSHIP	\$0	\$522,600	\$0	\$0	\$30,653,078	\$31,175,678
040 LAGRANGE TOWNSHIP	\$0	\$3,493,400	\$150,000	\$0	\$9,096,800	\$12,740,200
050 MARCELLUS TOWNSHIP	\$0	\$286,034	\$0	\$0	\$16,201,987	\$16,488,021
060 MASON TOWNSHIP	\$0	\$373,300	\$162,500	\$0	\$2,412,100	\$2,947,900
070 MILTON TWP	\$0	\$664,100	\$145,400	\$0	\$32,979,700	\$33,789,200
080 NEWBERG TOWNSHIP	\$0	\$290,700	\$167,800	\$0	\$33,464,900	\$33,923,400
090 ONTWA TWP	\$0	\$3,351,500	\$558,400	\$0	\$7,445,100	\$11,355,000
100 PENN TWP	\$0	\$970,200	\$3,901,600	\$0	\$38,964,800	\$43,836,600
110 POKAGON TOWNSHIP	\$0	\$325,300	\$12,100	\$0	\$3,698,300	\$4,035,700
120 PORTER TWP	\$0	\$449,700	\$356,400	\$0	\$6,727,800	\$7,533,900
130 SILVER CREEK TOWNSHIP	\$0	\$586,400	\$0	\$0	\$4,823,000	\$5,409,400
140 VOLINIA TOWNSHIP	\$0	\$0	\$0	\$0	\$1,708,200	\$1,708,200
150 WAYNE TOWNSHIP	\$0	\$8,000	\$0	\$0	\$11,636,300	\$11,644,300
160 CITY OF DOWAGIAC	\$0	\$2,223,500	\$485,700	\$0	\$2,237,300	\$4,946,500
170 NILES CITY	\$0	\$0	\$7,513,500	\$0	\$0	\$7,513,500
041 CASSOPOLIS VILLAGE	\$0	\$3,413,300	\$474,000	\$0	\$7,854,900	\$11,742,200
051 MARCELLUS VILLAGE	\$0	\$98,975	\$0	\$0	\$862,488	\$961,463
091 EDWARDSBURG VILLAGE	\$0	\$791,100	\$0	\$0	\$1,570,900	\$2,362,000
101 VILLAGE OF VANDALIA	\$0	\$153,500	\$0	\$0	\$6,240,400	\$6,393,900
<b>Totals for County</b>	\$0	\$14,876,634	\$14,993,200	\$0	\$280,089,765	\$309,959,599

**Cass County**

**Real & Personal Property Tentative Taxable Valuations as of April 20, 2023 (continued)**

Township or City name	Real & Pers. Taxable Values	PRE/Qual Forest & Ag Taxable Values	Commercial Pers. Prop. Taxable Values	Industrial Pers. Prop. Taxable Values	Non-PRE, Ag/FR PP excl C&I PP Taxable Values
010 CALVIN TOWNSHIP	\$116,100,820	\$68,313,416	\$0	\$11,800	\$47,775,604
020 HOWARD TOWNSHIP	\$278,928,088	\$170,712,972	\$1,331,900	\$1,528,000	\$105,355,216
030 JEFFERSON TOWNSHIP	\$148,025,004	\$96,506,174	\$522,600	\$0	\$50,996,230
040 LAGRANGE TOWNSHIP	\$131,722,114	\$68,170,637	\$3,493,400	\$150,000	\$59,908,077
050 MARCELLUS TOWNSHIP	\$106,934,276	\$60,537,041	\$286,034	\$0	\$46,111,201
060 MASON TOWNSHIP	\$102,735,259	\$82,379,207	\$373,300	\$162,500	\$19,820,252
070 MILTON TWP	\$220,314,361	\$158,624,051	\$664,100	\$145,400	\$60,880,810
080 NEWBERG TOWNSHIP	\$101,807,296	\$46,072,659	\$290,700	\$167,800	\$55,276,137
090 ONTWA TWP	\$315,500,212	\$224,380,263	\$3,351,500	\$558,400	\$87,210,049
100 PENN TWP	\$283,865,822	\$105,277,179	\$970,200	\$3,901,600	\$173,716,843
110 POKAGON TOWNSHIP	\$85,737,143	\$65,811,048	\$325,300	\$12,100	\$19,588,695
120 PORTER TWP	\$311,929,622	\$200,585,879	\$449,700	\$356,400	\$110,537,643
130 SILVER CREEK TOWNSHIP	\$294,428,148	\$118,475,254	\$586,400	\$0	\$175,366,494
140 VOLINIA TOWNSHIP	\$58,258,588	\$42,455,944	\$0	\$0	\$15,802,644
150 WAYNE TOWNSHIP	\$102,352,222	\$66,430,997	\$8,000	\$0	\$35,913,225
160 CITY OF DOWAGIAC	\$97,660,827	\$48,033,087	\$2,223,500	\$485,700	\$46,918,540
170 NILES CITY	\$21,216,171	\$0	\$0	\$7,513,500	\$13,702,671
<b>Totals for County</b>	<b>\$2,777,515,973</b>	<b>\$1,622,765,808</b>	<b>\$14,876,634</b>	<b>\$14,993,200</b>	<b>\$1,124,880,331</b>

**Cass County**  
**Tabulation of County Equalized Values**  
**By Unit, School District and Classification**

Local Unit	School	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Equalized
010 Calvin Township									
14010	Cassopolis	\$28,696,600	\$376,200	\$449,300	\$143,372,500	\$0	\$172,894,600	\$13,722,500	\$186,617,100
14030	Edwardsburg	\$0	\$0	\$0	\$227,200	\$0	\$227,200	\$0	\$227,200
<b>Total Calvin Township</b>		<b>\$28,696,600</b>	<b>\$376,200</b>	<b>\$449,300</b>	<b>\$143,599,700</b>	<b>\$0</b>	<b>\$173,121,800</b>	<b>\$13,722,500</b>	<b>\$186,844,300</b>
020 Howard Township									
11300	Niles	\$23,217,700	\$6,944,300	\$3,818,300	\$235,227,300	\$0	\$269,207,600	\$55,817,600	\$325,025,200
14010	Cassopolis	\$3,703,600	\$0	\$0	\$5,977,600	\$0	\$9,681,200	\$598,100	\$10,279,300
14030	Edwardsburg	\$3,600,800	\$88,500	\$0	\$26,541,700	\$0	\$30,231,000	\$10,773,900	\$41,004,900
<b>Total Howard Township</b>		<b>\$30,522,100</b>	<b>\$7,032,800</b>	<b>\$3,818,300</b>	<b>\$267,746,600</b>	<b>\$0</b>	<b>\$309,119,800</b>	<b>\$67,189,600</b>	<b>\$376,309,400</b>
030 Jefferson Township									
14010	Cassopolis	\$28,598,400	\$1,208,300	\$527,300	\$64,463,000	\$0	\$94,797,000	\$29,540,500	\$124,337,500
14030	Edwardsburg	\$12,646,500	\$393,000	\$0	\$66,012,500	\$0	\$79,052,000	\$1,691,600	\$80,743,600
<b>Total Jefferson Township</b>		<b>\$41,244,900</b>	<b>\$1,601,300</b>	<b>\$527,300</b>	<b>\$130,475,500</b>	<b>\$0</b>	<b>\$173,849,000</b>	<b>\$31,232,100</b>	<b>\$205,081,100</b>
040 LaGrange Township									
14010	Cassopolis	\$22,124,000	\$9,658,600	\$5,994,200	\$100,872,300	\$0	\$138,649,100	\$11,553,900	\$150,203,000
14020	Dowagiac	\$16,992,800	\$1,723,600	\$60,600	\$34,433,000	\$0	\$53,210,000	\$1,186,300	\$54,396,300
<b>Total LaGrange Township</b>		<b>\$39,116,800</b>	<b>\$11,382,200</b>	<b>\$6,054,800</b>	<b>\$135,305,300</b>	<b>\$0</b>	<b>\$191,859,100</b>	<b>\$12,740,200</b>	<b>\$204,599,300</b>
050 Marcellus Township									
14050	Marcellus	\$42,031,200	\$5,511,500	\$5,025,000	\$101,423,000	\$0	\$153,990,700	\$16,488,021	\$170,478,721
<b>Total Marcellus Township</b>		<b>\$42,031,200</b>	<b>\$5,511,500</b>	<b>\$5,025,000</b>	<b>\$101,423,000</b>	<b>\$0</b>	<b>\$153,990,700</b>	<b>\$16,488,021</b>	<b>\$170,478,721</b>
060 Mason Township									
14030	Edwardsburg	\$14,074,500	\$3,094,300	\$1,524,900	\$83,314,600	\$0	\$102,008,300	\$1,888,000	\$103,896,300
75050	Constantine	\$11,581,800	\$312,200	\$145,700	\$19,343,800	\$0	\$31,383,500	\$1,017,600	\$32,401,100
75070	White Pigeon	\$845,700	\$85,300	\$0	\$583,000	\$0	\$1,514,000	\$42,300	\$1,556,300
<b>Total Mason Township</b>		<b>\$26,502,000</b>	<b>\$3,491,800</b>	<b>\$1,670,600</b>	<b>\$103,241,400</b>	<b>\$0</b>	<b>\$134,905,800</b>	<b>\$2,947,900</b>	<b>\$137,853,700</b>
070 Milton Township									
11210	Brandywine	\$5,879,500	\$863,300	\$439,600	\$140,869,900	\$0	\$148,052,300	\$15,789,000	\$163,841,300
14030	Edwardsburg	\$16,460,400	\$1,651,200	\$3,059,300	\$88,883,800	\$0	\$110,054,700	\$18,000,200	\$128,054,900
<b>Total Milton Township</b>		<b>\$22,339,900</b>	<b>\$2,514,500</b>	<b>\$3,498,900</b>	<b>\$229,753,700</b>	<b>\$0</b>	<b>\$258,107,000</b>	<b>\$33,789,200</b>	<b>\$291,896,200</b>
080 Newberg Township									
14010	Cassopolis	\$2,124,600	\$642,600	\$0	\$12,124,200	\$0	\$14,891,400	\$2,454,900	\$17,346,300
14050	Marcellus	\$22,644,500	\$1,458,800	\$177,800	\$31,168,600	\$0	\$55,449,700	\$26,830,100	\$82,279,800
75050	Constantine	\$2,550,500	\$222,500	\$266,900	\$5,376,200	\$0	\$8,416,100	\$1,269,700	\$9,685,800
75080	Three Rivers	\$4,076,200	\$2,595,400	\$9,200	\$40,359,700	\$0	\$47,040,500	\$3,368,700	\$50,409,200
<b>Total Newberg Township</b>		<b>\$31,395,800</b>	<b>\$4,919,300</b>	<b>\$453,900</b>	<b>\$89,028,700</b>	<b>\$0</b>	<b>\$125,797,700</b>	<b>\$33,923,400</b>	<b>\$159,721,100</b>
090 Ontwa Township									
14030	Edwardsburg	\$22,097,700	\$16,525,800	\$14,118,600	\$382,872,500	\$0	\$435,614,600	\$11,355,000	\$446,969,600
<b>Total Ontwa Township</b>		<b>\$22,097,700</b>	<b>\$16,525,800</b>	<b>\$14,118,600</b>	<b>\$382,872,500</b>	<b>\$0</b>	<b>\$435,614,600</b>	<b>\$11,355,000</b>	<b>\$446,969,600</b>
100 Penn Township									
14010	Cassopolis	\$44,813,200	\$18,130,900	\$2,973,000	\$287,455,900	\$0	\$353,373,000	\$43,836,600	\$397,209,600
14050	Marcellus	\$3,715,900	\$0	\$0	\$4,584,000	\$0	\$8,299,900	\$0	\$8,299,900
<b>Total Penn Township</b>		<b>\$48,529,100</b>	<b>\$18,130,900</b>	<b>\$2,973,000</b>	<b>\$292,039,900</b>	<b>\$0</b>	<b>\$361,672,900</b>	<b>\$43,836,600</b>	<b>\$405,509,500</b>

**Cass County**

**Tabulation of County Equalized Values**

**By Unit, School District and Classification**

Local Unit	School	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Equalized
<b>110 Pokagon Township</b>									
11300	Niles	\$8,140,000	\$803,700	\$82,100	\$21,956,700	\$0	\$30,982,500	\$986,800	\$31,969,300
14010	Cassopolis	\$10,365,400	\$1,574,800	\$0	\$9,344,800	\$0	\$21,285,000	\$495,900	\$21,780,900
14020	Dowagiac	\$21,842,800	\$4,217,000	\$1,961,500	\$54,046,800	\$0	\$82,068,100	\$2,553,000	\$84,621,100
<b>Total Pokagon Township</b>		<b>\$40,348,200</b>	<b>\$6,595,500</b>	<b>\$2,043,600</b>	<b>\$85,348,300</b>	<b>\$0</b>	<b>\$134,335,600</b>	<b>\$4,035,700</b>	<b>\$138,371,300</b>
<b>120 Porter Township</b>									
14010	Cassopolis	\$1,462,000	\$178,900	\$0	\$14,239,800	\$0	\$15,880,700	\$82,400	\$15,963,100
75050	Constantine	\$57,760,500	\$597,800	\$76,900	\$208,040,100	\$0	\$266,475,300	\$3,806,000	\$270,281,300
75070	White Pigeon	\$11,444,300	\$3,727,300	\$394,500	\$162,738,200	\$0	\$178,304,300	\$3,558,200	\$181,862,500
75080	Three Rivers	\$895,700	\$5,500	\$0	\$5,340,600	\$0	\$6,241,800	\$87,300	\$6,329,100
<b>Total Porter Township</b>		<b>\$71,562,500</b>	<b>\$4,509,500</b>	<b>\$471,400</b>	<b>\$390,358,700</b>	<b>\$0</b>	<b>\$466,902,100</b>	<b>\$7,533,900</b>	<b>\$474,436,000</b>
<b>130 Silver Creek Township</b>									
11250	Eau Claire	\$0	\$531,400	\$0	\$18,836,000	\$0	\$19,367,400	\$88,900	\$19,456,300
11300	Niles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14020	Dowagiac	\$41,405,900	\$6,718,200	\$534,500	\$375,982,400	\$0	\$424,641,000	\$5,320,500	\$429,961,500
<b>Total Silver Creek Township</b>		<b>\$41,405,900</b>	<b>\$7,249,600</b>	<b>\$534,500</b>	<b>\$394,818,400</b>	<b>\$0</b>	<b>\$444,008,400</b>	<b>\$5,409,400</b>	<b>\$449,417,800</b>
<b>140 Volinia Township</b>									
14020	Dowagiac	\$1,283,200	\$0	\$0	\$402,300	\$0	\$1,685,500	\$44,800	\$1,730,300
14050	Marcellus	\$38,998,200	\$483,700	\$21,100	\$51,942,200	\$0	\$91,445,200	\$1,534,100	\$92,979,300
80050	Decatur	\$7,701,300	\$0	\$0	\$5,495,800	\$0	\$13,197,100	\$129,300	\$13,326,400
<b>Total Volinia Township</b>		<b>\$47,982,700</b>	<b>\$483,700</b>	<b>\$21,100</b>	<b>\$57,840,300</b>	<b>\$0</b>	<b>\$106,327,800</b>	<b>\$1,708,200</b>	<b>\$108,036,000</b>
<b>150 Wayne Township</b>									
14010	Cassopolis	\$690,800	\$0	\$0	\$392,700	\$0	\$1,083,500	\$16,400	\$1,099,900
14020	Dowagiac	\$26,965,600	\$1,078,500	\$1,825,900	\$95,032,400	\$0	\$124,902,400	\$10,864,700	\$135,767,100
14050	Marcellus	\$0	\$0	\$0	\$43,000	\$0	\$43,000	\$0	\$43,000
80050	Decatur	\$8,094,800	\$86,700	\$0	\$10,073,100	\$0	\$18,254,600	\$763,200	\$19,017,800
<b>Total Wayne Township</b>		<b>\$35,751,200</b>	<b>\$1,165,200</b>	<b>\$1,825,900</b>	<b>\$105,541,200</b>	<b>\$0</b>	<b>\$144,283,500</b>	<b>\$11,644,300</b>	<b>\$155,927,800</b>
<b>160 Dowagiac City</b>									
14020	Dowagiac	\$66,100	\$26,013,400	\$6,777,900	\$91,117,100	\$0	\$123,974,500	\$4,946,500	\$128,921,000
<b>Total Dowagiac City</b>		<b>\$66,100</b>	<b>\$26,013,400</b>	<b>\$6,777,900</b>	<b>\$91,117,100</b>	<b>\$0</b>	<b>\$123,974,500</b>	<b>\$4,946,500</b>	<b>\$128,921,000</b>
<b>170 Niles City</b>									
11300	Niles	\$0	\$0	\$13,726,400	\$0	\$0	\$13,726,400	\$7,513,500	\$21,239,900
<b>Total Niles City</b>		<b>\$0</b>	<b>\$0</b>	<b>\$13,726,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,726,400</b>	<b>\$7,513,500</b>	<b>\$21,239,900</b>

**Cass County**  
**Tabulation of County Equalized Values**  
**By School District, Unit and Classification**

School District	Local Unit	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Equalized
<b>11210 Brandywine Schools</b>									
070	Milton Township	\$5,879,500	\$863,300	\$439,600	\$140,869,900	\$0	\$148,052,300	\$15,789,000	\$163,841,300
<b>Total Brandywine Schools</b>		<b>\$5,879,500</b>	<b>\$863,300</b>	<b>\$439,600</b>	<b>\$140,869,900</b>	<b>\$0</b>	<b>\$148,052,300</b>	<b>\$15,789,000</b>	<b>\$163,841,300</b>
<b>11250 Eau Claire Schools</b>									
130	Silver Creek Township	\$0	\$531,400	\$0	\$18,836,000	\$0	\$19,367,400	\$88,900	\$19,456,300
<b>Total Eau Claire Schools</b>		<b>\$0</b>	<b>\$531,400</b>	<b>\$0</b>	<b>\$18,836,000</b>	<b>\$0</b>	<b>\$19,367,400</b>	<b>\$88,900</b>	<b>\$19,456,300</b>
<b>11300 Niles Schools</b>									
020	Howard Township	\$23,217,700	\$6,944,300	\$3,818,300	\$235,227,300	\$0	\$269,207,600	\$55,817,600	\$325,025,200
110	Pokagon Township	\$8,140,000	\$803,700	\$82,100	\$21,956,700	\$0	\$30,982,500	\$986,800	\$31,969,300
130	Silver Creek Township	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	Niles City	\$0	\$0	\$13,726,400	\$0	\$0	\$13,726,400	\$7,513,500	\$21,239,900
<b>Total Niles Schools</b>		<b>\$31,357,700</b>	<b>\$7,748,000</b>	<b>\$17,626,800</b>	<b>\$257,184,000</b>	<b>\$0</b>	<b>\$313,916,500</b>	<b>\$64,317,900</b>	<b>\$378,234,400</b>
<b>14010 Cassopolis Schools</b>									
010	Calvin Township	\$28,696,600	\$376,200	\$449,300	\$143,372,500	\$0	\$172,894,600	\$13,722,500	\$186,617,100
020	Howard Township	\$3,703,600	\$0	\$0	\$5,977,600	\$0	\$9,681,200	\$598,100	\$10,279,300
030	Jefferson Township	\$28,598,400	\$1,208,300	\$527,300	\$64,463,000	\$0	\$94,797,000	\$29,540,500	\$124,337,500
040	LaGrange Township	\$22,124,000	\$9,659,600	\$5,994,200	\$100,872,300	\$0	\$138,649,100	\$11,553,900	\$150,203,000
080	Newberg Township	\$2,124,600	\$642,600	\$0	\$12,124,200	\$0	\$14,891,400	\$2,454,900	\$17,346,300
100	Penn Township	\$44,813,200	\$18,130,900	\$2,973,000	\$287,455,900	\$0	\$353,373,000	\$43,836,600	\$397,209,600
110	Pokagon Township	\$10,365,400	\$1,574,800	\$0	\$9,344,800	\$0	\$21,285,000	\$495,900	\$21,780,900
120	Porter Township	\$1,462,000	\$178,900	\$0	\$14,239,800	\$0	\$15,880,700	\$82,400	\$15,963,100
150	Wayne Township	\$690,800	\$0	\$0	\$392,700	\$0	\$1,083,500	\$16,400	\$1,099,900
<b>Total Cassopolis Schools</b>		<b>\$142,578,600</b>	<b>\$31,770,300</b>	<b>\$9,943,800</b>	<b>\$638,242,800</b>	<b>\$0</b>	<b>\$822,535,500</b>	<b>\$102,301,200</b>	<b>\$924,836,700</b>
<b>14020 Dowagiac Schools</b>									
040	LaGrange Township	\$16,992,800	\$1,723,600	\$60,600	\$34,433,000	\$0	\$53,210,000	\$1,186,300	\$54,396,300
110	Pokagon Township	\$21,842,800	\$4,217,000	\$1,961,500	\$54,046,800	\$0	\$82,068,100	\$2,553,000	\$84,621,100
130	Silver Creek Township	\$41,405,900	\$6,718,200	\$534,500	\$375,982,400	\$0	\$424,641,000	\$5,320,500	\$429,961,500
140	Vollinia Township	\$1,283,200	\$0	\$0	\$402,300	\$0	\$1,685,500	\$44,800	\$1,730,300
150	Wayne Township	\$26,965,600	\$1,078,500	\$1,825,900	\$95,032,400	\$0	\$124,902,400	\$10,864,700	\$135,767,100
160	Dowagiac City	\$66,100	\$26,013,400	\$6,777,900	\$91,117,100	\$0	\$123,974,500	\$4,946,500	\$128,921,000
<b>Total Dowagiac Schools</b>		<b>\$108,556,400</b>	<b>\$39,750,700</b>	<b>\$11,160,400</b>	<b>\$651,014,000</b>	<b>\$0</b>	<b>\$810,481,500</b>	<b>\$24,915,800</b>	<b>\$835,397,300</b>
<b>14030 Edwardsburg Schools</b>									
010	Calvin Township	\$0	\$0	\$0	\$227,200	\$0	\$227,200	\$0	\$227,200
020	Howard Township	\$3,600,800	\$86,500	\$0	\$26,541,700	\$0	\$30,231,000	\$10,773,900	\$41,004,900
030	Jefferson Township	\$12,646,500	\$393,000	\$0	\$66,012,500	\$0	\$79,052,000	\$1,691,600	\$80,743,600
060	Mason Township	\$14,074,500	\$3,094,300	\$1,524,900	\$83,314,600	\$0	\$102,008,300	\$1,888,000	\$103,896,300
070	Milton Township	\$16,460,400	\$1,651,200	\$3,059,300	\$88,883,800	\$0	\$110,054,700	\$18,000,200	\$128,054,900
090	Ontwa Township	\$22,097,700	\$16,525,800	\$14,118,600	\$382,872,500	\$0	\$435,614,600	\$11,355,000	\$446,969,600
<b>Total Edwardsburg Schools</b>		<b>\$68,879,900</b>	<b>\$21,752,800</b>	<b>\$18,702,800</b>	<b>\$647,852,300</b>	<b>\$0</b>	<b>\$757,187,800</b>	<b>\$43,708,700</b>	<b>\$800,896,500</b>

**Cass County**  
**Tabulation of County Equalized Values**  
**By School District, Unit and Classification**

School District	Local Unit	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Equalized
<b>14050 Marcellus Schools</b>									
050	Marcellus Township	\$42,031,200	\$5,511,500	\$5,025,000	\$101,423,000	\$0	\$153,990,700	\$16,488,021	\$170,478,721
080	Newberg Township	\$22,644,500	\$1,458,800	\$177,800	\$31,168,600	\$0	\$55,449,700	\$26,830,100	\$82,279,800
100	Penn Township	\$3,715,900	\$0	\$0	\$4,584,000	\$0	\$8,299,900	\$0	\$8,299,900
140	Volinia Township	\$38,998,200	\$483,700	\$21,100	\$51,942,200	\$0	\$91,445,200	\$1,534,100	\$92,979,300
150	Wayne Township	\$0	\$0	\$0	\$43,000	\$0	\$43,000	\$0	\$43,000
<b>Total Marcellus Schools</b>		<b>\$107,389,800</b>	<b>\$7,454,000</b>	<b>\$5,223,900</b>	<b>\$189,160,800</b>	<b>\$0</b>	<b>\$309,228,500</b>	<b>\$44,852,221</b>	<b>\$354,080,721</b>
<b>75050 Constantine Schools</b>									
060	Mason Township	\$11,581,800	\$312,200	\$145,700	\$19,343,800	\$0	\$31,383,500	\$1,017,600	\$32,401,100
080	Newberg Township	\$2,550,500	\$222,500	\$266,900	\$5,376,200	\$0	\$8,416,100	\$1,269,700	\$9,685,800
120	Porter Township	\$57,760,500	\$597,800	\$76,900	\$208,040,100	\$0	\$266,475,300	\$3,806,000	\$270,281,300
<b>Total Constantine Schools</b>		<b>\$71,892,800</b>	<b>\$1,132,500</b>	<b>\$489,500</b>	<b>\$232,760,100</b>	<b>\$0</b>	<b>\$306,274,900</b>	<b>\$6,093,300</b>	<b>\$312,368,200</b>
<b>75070 White Pigeon Schools</b>									
060	Mason Township	\$845,700	\$85,300	\$0	\$583,000	\$0	\$1,514,000	\$42,300	\$1,556,300
120	Porter Township	\$11,444,300	\$3,727,300	\$394,500	\$162,738,200	\$0	\$178,304,300	\$3,558,200	\$181,862,500
<b>Total White Pigeon Schools</b>		<b>\$12,290,000</b>	<b>\$3,812,600</b>	<b>\$394,500</b>	<b>\$163,321,200</b>	<b>\$0</b>	<b>\$179,818,300</b>	<b>\$3,600,500</b>	<b>\$183,418,800</b>
<b>75080 Three Rivers Schools</b>									
080	Newberg Township	\$4,076,200	\$2,595,400	\$9,200	\$40,359,700	\$0	\$47,040,500	\$3,368,700	\$50,409,200
120	Porter Township	\$895,700	\$5,500	\$0	\$5,340,600	\$0	\$6,241,800	\$87,300	\$6,329,100
<b>Total Three Rivers Schools</b>		<b>\$4,971,900</b>	<b>\$2,600,900</b>	<b>\$9,200</b>	<b>\$45,700,300</b>	<b>\$0</b>	<b>\$53,282,300</b>	<b>\$3,456,000</b>	<b>\$56,738,300</b>
<b>80050 Decatur Schools</b>									
140	Volinia Township	\$7,701,300	\$0	\$0	\$5,495,800	\$0	\$13,197,100	\$129,300	\$13,326,400
150	Wayne Township	\$8,094,800	\$85,700	\$0	\$10,073,100	\$0	\$18,254,600	\$763,200	\$19,017,800
<b>Total Decatur Schools</b>		<b>\$15,796,100</b>	<b>\$86,700</b>	<b>\$0</b>	<b>\$15,568,900</b>	<b>\$0</b>	<b>\$31,451,700</b>	<b>\$892,500</b>	<b>\$32,344,200</b>

**Cass County**  
**Tabulation of County Taxable Values**  
**By Unit, School District and Classification**

Local Unit	School	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Taxable Value
010 Calvin Township									
14010	Cassopolis	\$13,793,331	\$293,328	\$277,491	\$87,909,545	\$0	\$102,273,695	\$13,722,500	\$115,996,195
14030	Edwardsburg	\$0	\$0	\$0	\$104,625	\$0	\$104,625	\$0	\$104,625
<b>Total Calvin Township</b>		<b>\$13,793,331</b>	<b>\$293,328</b>	<b>\$277,491</b>	<b>\$88,014,170</b>	<b>\$0</b>	<b>\$102,378,320</b>	<b>\$13,722,500</b>	<b>\$116,100,820</b>
020 Howard Township									
11300	Niles	\$9,327,464	\$5,676,123	\$3,146,674	\$162,962,118	\$0	\$181,112,379	\$55,817,600	\$236,929,979
14010	Cassopolis	\$1,430,337	\$0	\$0	\$4,815,090	\$0	\$6,245,427	\$598,100	\$6,843,527
14030	Edwardsburg	\$1,643,333	\$72,231	\$0	\$22,665,118	\$0	\$24,380,682	\$10,773,900	\$35,154,582
<b>Total Howard Township</b>		<b>\$12,401,134</b>	<b>\$5,748,354</b>	<b>\$3,146,674</b>	<b>\$190,442,326</b>	<b>\$0</b>	<b>\$211,738,488</b>	<b>\$67,189,600</b>	<b>\$278,928,088</b>
030 Jefferson Township									
14010	Cassopolis	\$11,707,947	\$916,353	\$316,233	\$51,802,412	\$0	\$64,742,965	\$29,540,500	\$94,283,465
14030	Edwardsburg	\$5,237,917	\$249,915	\$0	\$46,618,529	\$0	\$52,106,361	\$1,635,178	\$53,741,539
<b>Total Jefferson Township</b>		<b>\$16,945,864</b>	<b>\$1,166,268</b>	<b>\$316,233</b>	<b>\$98,420,941</b>	<b>\$0</b>	<b>\$116,849,326</b>	<b>\$31,175,678</b>	<b>\$148,025,004</b>
040 LaGrange Township									
14010	Cassopolis	\$8,411,401	\$8,448,845	\$4,636,806	\$65,435,337	\$0	\$86,932,389	\$11,553,900	\$98,486,289
14020	Dowagiac	\$7,107,679	\$1,580,534	\$48,975	\$23,312,337	\$0	\$32,049,525	\$1,186,300	\$33,235,825
<b>Total LaGrange Township</b>		<b>\$15,519,080</b>	<b>\$10,029,379</b>	<b>\$4,685,781</b>	<b>\$88,747,674</b>	<b>\$0</b>	<b>\$118,981,914</b>	<b>\$12,740,200</b>	<b>\$131,722,114</b>
050 Marcellus Township									
14050	Marcellus	\$19,203,514	\$4,344,793	\$3,428,203	\$63,469,745	\$0	\$90,446,255	\$16,488,021	\$106,934,276
<b>Total Marcellus Township</b>		<b>\$19,203,514</b>	<b>\$4,344,793</b>	<b>\$3,428,203</b>	<b>\$63,469,745</b>	<b>\$0</b>	<b>\$90,446,255</b>	<b>\$16,488,021</b>	<b>\$106,934,276</b>
060 Mason Township									
14030	Edwardsburg	\$6,559,169	\$2,307,762	\$1,452,065	\$67,469,870	\$0	\$77,788,866	\$1,888,000	\$79,676,866
75050	Constantine	\$5,384,868	\$262,779	\$136,773	\$15,304,635	\$0	\$21,089,055	\$1,017,600	\$22,106,655
75070	White Pigeon	\$365,107	\$84,807	\$0	\$459,524	\$0	\$909,438	\$42,300	\$951,738
<b>Total Mason Township</b>		<b>\$12,309,144</b>	<b>\$2,655,348</b>	<b>\$1,588,838</b>	<b>\$83,234,029</b>	<b>\$0</b>	<b>\$99,787,359</b>	<b>\$2,947,900</b>	<b>\$102,735,259</b>
070 Milton Township									
11210	Brandywine	\$2,857,282	\$588,629	\$384,905	\$107,036,978	\$0	\$110,867,794	\$15,789,000	\$126,656,794
14030	Edwardsburg	\$7,874,752	\$1,251,612	\$2,191,161	\$64,339,842	\$0	\$75,657,367	\$18,000,200	\$93,657,567
<b>Total Milton Township</b>		<b>\$10,732,034</b>	<b>\$1,840,241</b>	<b>\$2,576,066</b>	<b>\$171,376,820</b>	<b>\$0</b>	<b>\$186,525,161</b>	<b>\$33,789,200</b>	<b>\$220,314,361</b>
080 Newberg Township									
14010	Cassopolis	\$1,088,486	\$609,145	\$0	\$6,686,218	\$0	\$8,383,849	\$2,454,900	\$10,838,749
14050	Marcellus	\$8,949,909	\$1,311,319	\$174,304	\$17,468,998	\$0	\$27,904,530	\$26,830,100	\$54,734,630
75050	Constantine	\$1,062,659	\$145,858	\$159,781	\$3,178,692	\$0	\$4,546,990	\$1,269,700	\$5,816,690
75080	Three Rivers	\$1,656,408	\$2,358,726	\$7,504	\$23,025,889	\$0	\$27,048,527	\$3,368,700	\$30,417,227
<b>Total Newberg Township</b>		<b>\$12,757,462</b>	<b>\$4,425,048</b>	<b>\$341,589</b>	<b>\$50,359,797</b>	<b>\$0</b>	<b>\$67,883,896</b>	<b>\$33,923,400</b>	<b>\$101,807,296</b>
090 Ontwa Township									
14030	Edwardsburg	\$11,024,940	\$14,950,189	\$12,595,791	\$265,574,292	\$0	\$304,145,212	\$11,355,000	\$315,500,212
<b>Total Ontwa Township</b>		<b>\$11,024,940</b>	<b>\$14,950,189</b>	<b>\$12,595,791</b>	<b>\$265,574,292</b>	<b>\$0</b>	<b>\$304,145,212</b>	<b>\$11,355,000</b>	<b>\$315,500,212</b>
100 Penn Township									
14010	Cassopolis	\$19,564,637	\$17,333,578	\$1,740,344	\$196,707,458	\$0	\$235,346,017	\$43,836,600	\$279,182,617
14050	Marcellus	\$1,563,658	\$0	\$0	\$3,119,547	\$0	\$4,683,205	\$0	\$4,683,205
<b>Total Penn Township</b>		<b>\$21,128,295</b>	<b>\$17,333,578</b>	<b>\$1,740,344</b>	<b>\$199,827,005</b>	<b>\$0</b>	<b>\$240,029,222</b>	<b>\$43,836,600</b>	<b>\$283,865,822</b>

**Cass County**  
**Tabulation of County Taxable Values**  
**By Unit, School District and Classification**

Local Unit	School	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Taxable Value
<b>110 Pokagon Township</b>									
11300	Niles	\$4,475,150	\$747,529	\$40,576	\$14,377,699	\$0	\$19,640,954	\$986,800	\$20,627,754
14010	Cassopolis	\$4,538,922	\$750,970	\$0	\$5,817,350	\$0	\$11,107,242	\$495,900	\$11,603,142
14020	Dowagiac	\$10,382,704	\$3,561,951	\$1,613,066	\$35,395,526	\$0	\$50,953,247	\$2,553,000	\$53,506,247
<b>Total Pokagon Township</b>		<b>\$19,396,776</b>	<b>\$5,060,450</b>	<b>\$1,653,642</b>	<b>\$55,590,575</b>	<b>\$0</b>	<b>\$81,701,443</b>	<b>\$4,035,700</b>	<b>\$85,737,143</b>
<b>120 Porter Township</b>									
14010	Cassopolis	\$904,059	\$113,946	\$0	\$11,626,129	\$0	\$12,644,134	\$82,400	\$12,726,534
75050	Constantine	\$25,409,735	\$403,993	\$49,487	\$143,537,014	\$0	\$169,400,229	\$3,806,000	\$173,206,229
75070	White Pigeon	\$5,633,019	\$3,054,116	\$313,741	\$109,249,389	\$0	\$118,250,265	\$3,558,200	\$121,808,465
75080	Three Rivers	\$308,138	\$4,628	\$0	\$3,788,328	\$0	\$4,101,094	\$87,300	\$4,188,394
<b>Total Porter Township</b>		<b>\$32,254,951</b>	<b>\$3,576,683</b>	<b>\$363,228</b>	<b>\$268,200,860</b>	<b>\$0</b>	<b>\$304,395,722</b>	<b>\$7,533,900</b>	<b>\$311,929,622</b>
<b>130 Silver Creek Township</b>									
11250	Eau Claire	\$0	\$281,457	\$0	\$13,140,761	\$0	\$13,422,218	\$88,900	\$13,511,118
11300	Niles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14020	Dowagiac	\$18,694,167	\$4,946,026	\$496,332	\$251,460,005	\$0	\$275,596,530	\$5,320,500	\$280,917,030
<b>Total Silver Creek Township</b>		<b>\$18,694,167</b>	<b>\$5,227,483</b>	<b>\$496,332</b>	<b>\$264,600,766</b>	<b>\$0</b>	<b>\$289,018,748</b>	<b>\$5,409,400</b>	<b>\$294,428,148</b>
<b>140 Volland Township</b>									
14020	Dowagiac	\$753,371	\$0	\$0	\$220,670	\$0	\$974,041	\$44,800	\$1,018,841
14050	Marcellus	\$15,924,739	\$390,342	\$9,636	\$32,673,633	\$0	\$48,998,350	\$1,534,100	\$50,532,450
80050	Decatur	\$3,294,253	\$0	\$0	\$3,283,744	\$0	\$6,577,997	\$129,300	\$6,707,297
<b>Total Volland Township</b>		<b>\$19,972,363</b>	<b>\$390,342</b>	<b>\$9,636</b>	<b>\$36,178,047</b>	<b>\$0</b>	<b>\$56,550,388</b>	<b>\$1,708,200</b>	<b>\$58,258,588</b>
<b>150 Wayne Township</b>									
14010	Cassopolis	\$212,206	\$0	\$0	\$270,854	\$0	\$483,060	\$16,400	\$499,460
14020	Dowagiac	\$11,470,612	\$882,829	\$1,417,818	\$65,650,025	\$0	\$79,421,284	\$10,864,700	\$90,285,984
14050	Marcellus	\$0	\$0	\$0	\$35,033	\$0	\$35,033	\$0	\$35,033
80050	Decatur	\$3,891,429	\$77,910	\$0	\$6,799,206	\$0	\$10,768,545	\$763,200	\$11,531,745
<b>Total Wayne Township</b>		<b>\$15,574,247</b>	<b>\$960,739</b>	<b>\$1,417,818</b>	<b>\$72,755,118</b>	<b>\$0</b>	<b>\$90,707,922</b>	<b>\$11,644,300</b>	<b>\$102,352,222</b>
<b>160 Dowagiac City</b>									
14020	Dowagiac	\$25,610	\$23,527,654	\$6,511,231	\$62,649,832	\$0	\$92,714,327	\$4,946,500	\$97,660,827
<b>Total Dowagiac City</b>		<b>\$25,610</b>	<b>\$23,527,654</b>	<b>\$6,511,231</b>	<b>\$62,649,832</b>	<b>\$0</b>	<b>\$92,714,327</b>	<b>\$4,946,500</b>	<b>\$97,660,827</b>
<b>170 Niles City</b>									
11300	Niles	\$0	\$0	\$13,702,671	\$0	\$0	\$13,702,671	\$7,513,500	\$21,216,171
<b>Total Niles City</b>		<b>\$0</b>	<b>\$0</b>	<b>\$13,702,671</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,702,671</b>	<b>\$7,513,500</b>	<b>\$21,216,171</b>

**Cass County  
Tabulation of County Taxable Values  
By School District, Unit and Classification**

School District	Local Unit	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Taxable Value
<b>11210 Brandywine Schools</b>									
070	Milton Township	\$2,857,282	\$588,629	\$384,905	\$107,036,978	\$0	\$110,867,794	\$15,789,000	\$126,656,794
<b>Total Brandywine Schools</b>		<b>\$2,857,282</b>	<b>\$588,629</b>	<b>\$384,905</b>	<b>\$107,036,978</b>	<b>\$0</b>	<b>\$110,867,794</b>	<b>\$15,789,000</b>	<b>\$126,656,794</b>
<b>11250 Eau Claire Schools</b>									
130	Silver Creek Township	\$0	\$281,457	\$0	\$13,140,761	\$0	\$13,422,218	\$88,900	\$13,511,118
<b>Total Eau Claire Schools</b>		<b>\$0</b>	<b>\$281,457</b>	<b>\$0</b>	<b>\$13,140,761</b>	<b>\$0</b>	<b>\$13,422,218</b>	<b>\$88,900</b>	<b>\$13,511,118</b>
<b>11300 Niles Schools</b>									
020	Howard Township	\$9,327,464	\$5,676,123	\$3,146,674	\$162,962,118	\$0	\$181,112,379	\$55,817,600	\$236,929,979
110	Pokagon Township	\$4,475,150	\$747,529	\$40,576	\$14,377,699	\$0	\$19,640,954	\$986,800	\$20,627,754
130	Silver Creek Township	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	Niles City	\$0	\$0	\$13,702,671	\$0	\$0	\$13,702,671	\$7,513,500	\$21,216,171
<b>Total Niles Schools</b>		<b>\$13,802,614</b>	<b>\$6,423,652</b>	<b>\$16,889,921</b>	<b>\$177,339,817</b>	<b>\$0</b>	<b>\$214,456,004</b>	<b>\$64,317,900</b>	<b>\$278,773,904</b>
<b>14010 Cassopolis Schools</b>									
010	Calvin Township	\$13,793,331	\$293,328	\$277,491	\$87,909,545	\$0	\$102,273,695	\$13,722,500	\$115,996,195
020	Howard Township	\$1,430,337	\$0	\$0	\$4,815,090	\$0	\$6,245,427	\$598,100	\$6,843,527
030	Jefferson Township	\$11,707,947	\$916,353	\$316,253	\$51,802,412	\$0	\$64,742,965	\$29,540,500	\$94,283,465
040	LaGrange Township	\$8,411,401	\$8,448,845	\$4,636,806	\$65,435,337	\$0	\$86,932,389	\$11,553,900	\$98,486,289
080	Newberg Township	\$1,088,486	\$609,145	\$0	\$6,686,218	\$0	\$8,383,849	\$2,454,900	\$10,838,749
100	Penn Township	\$19,564,637	\$17,333,578	\$1,740,344	\$196,707,458	\$0	\$235,346,017	\$43,836,600	\$279,182,617
110	Pokagon Township	\$4,538,922	\$750,970	\$0	\$5,817,350	\$0	\$11,107,242	\$495,900	\$11,603,142
120	Porter Township	\$904,059	\$113,946	\$0	\$11,626,129	\$0	\$12,644,134	\$82,400	\$12,726,534
150	Wayne Township	\$212,206	\$0	\$0	\$270,854	\$0	\$483,060	\$16,400	\$499,460
<b>Total Cassopolis Schools</b>		<b>\$61,651,326</b>	<b>\$28,466,165</b>	<b>\$6,970,894</b>	<b>\$431,070,393</b>	<b>\$0</b>	<b>\$528,158,778</b>	<b>\$102,301,200</b>	<b>\$630,459,978</b>
<b>14020 Dowagiac Schools</b>									
040	LaGrange Township	\$7,107,679	\$1,580,534	\$48,975	\$23,312,337	\$0	\$32,049,525	\$1,186,300	\$33,235,825
110	Pokagon Township	\$10,382,704	\$3,561,951	\$1,613,066	\$35,395,526	\$0	\$50,953,247	\$2,553,000	\$53,506,247
130	Silver Creek Township	\$18,694,167	\$4,946,026	\$496,332	\$251,460,005	\$0	\$275,596,530	\$5,320,500	\$280,917,030
140	Vollinia Township	\$753,371	\$0	\$0	\$220,670	\$0	\$974,041	\$44,800	\$1,018,841
150	Wayne Township	\$11,470,612	\$882,829	\$1,417,818	\$65,650,025	\$0	\$79,421,284	\$10,864,700	\$90,285,984
160	Dowagiac City	\$25,610	\$23,527,654	\$6,511,231	\$62,649,832	\$0	\$92,714,327	\$4,946,500	\$97,660,827
<b>Total Dowagiac Schools</b>		<b>\$48,434,143</b>	<b>\$34,498,994</b>	<b>\$10,087,422</b>	<b>\$438,688,395</b>	<b>\$0</b>	<b>\$531,708,954</b>	<b>\$24,915,800</b>	<b>\$556,624,754</b>
<b>14030 Edwardsburg Schools</b>									
010	Calvin Township	\$0	\$0	\$0	\$104,625	\$0	\$104,625	\$0	\$104,625
020	Howard Township	\$1,643,333	\$72,231	\$0	\$22,665,118	\$0	\$24,380,682	\$10,773,900	\$35,154,582
030	Jefferson Township	\$5,237,917	\$249,915	\$0	\$46,618,529	\$0	\$52,106,361	\$1,635,178	\$53,741,539
060	Mason Township	\$6,559,169	\$2,307,762	\$1,452,065	\$67,469,870	\$0	\$77,788,866	\$1,888,000	\$79,676,866
070	Milton Township	\$7,874,752	\$1,251,612	\$2,191,151	\$64,339,842	\$0	\$75,657,367	\$18,000,200	\$93,657,567
090	Ontwa Township	\$11,024,940	\$14,950,189	\$12,595,791	\$265,574,292	\$0	\$304,145,212	\$11,955,000	\$315,500,212
<b>Total Edwardsburg Schools</b>		<b>\$32,340,111</b>	<b>\$18,831,709</b>	<b>\$16,239,017</b>	<b>\$466,772,276</b>	<b>\$0</b>	<b>\$534,183,113</b>	<b>\$43,652,278</b>	<b>\$577,835,391</b>

**Cass County**

**Tabulation of County Taxable Values  
By School District, Unit and Classification**

School District	Local Unit	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Taxable Value
<b>14050 Marcellus Schools</b>									
050	Marcellus Township	\$19,203,514	\$4,344,793	\$3,428,203	\$63,469,745	\$0	\$90,446,255	\$16,488,021	\$106,934,276
080	Newberg Township	\$8,949,909	\$1,311,319	\$174,304	\$17,468,998	\$0	\$27,904,530	\$26,830,100	\$54,734,630
100	Penn Township	\$1,563,658	\$0	\$0	\$3,119,547	\$0	\$4,683,205	\$0	\$4,683,205
140	Volinia Township	\$15,924,739	\$390,342	\$9,636	\$32,673,633	\$0	\$48,998,350	\$1,534,100	\$50,532,450
150	Wayne Township	\$0	\$0	\$0	\$35,033	\$0	\$35,033	\$0	\$35,033
<b>Total Marcellus Schools</b>		<b>\$45,641,820</b>	<b>\$6,046,454</b>	<b>\$3,612,143</b>	<b>\$116,766,956</b>	<b>\$0</b>	<b>\$172,067,373</b>	<b>\$44,852,221</b>	<b>\$216,919,594</b>
<b>75050 Constantine Schools</b>									
060	Mason Township	\$5,384,868	\$262,779	\$136,773	\$15,304,635	\$0	\$21,089,055	\$1,017,600	\$22,106,655
080	Newberg Township	\$1,062,659	\$145,858	\$159,781	\$3,178,692	\$0	\$4,546,990	\$1,269,700	\$5,816,690
120	Porter Township	\$25,409,735	\$403,993	\$49,487	\$143,537,014	\$0	\$169,400,229	\$3,806,000	\$173,206,229
<b>Total Constantine Schools</b>		<b>\$31,857,262</b>	<b>\$812,630</b>	<b>\$346,041</b>	<b>\$162,020,341</b>	<b>\$0</b>	<b>\$195,036,274</b>	<b>\$6,093,300</b>	<b>\$201,129,574</b>
<b>75070 White Pigeon Schools</b>									
060	Mason Township	\$365,107	\$84,807	\$0	\$459,524	\$0	\$909,438	\$42,300	\$951,738
120	Porter Township	\$5,633,019	\$3,054,116	\$313,741	\$109,708,913	\$0	\$118,250,265	\$3,558,200	\$121,808,465
<b>Total White Pigeon Schools</b>		<b>\$5,998,126</b>	<b>\$3,138,923</b>	<b>\$313,741</b>	<b>\$109,708,913</b>	<b>\$0</b>	<b>\$119,159,703</b>	<b>\$3,600,500</b>	<b>\$122,760,203</b>
<b>75080 Three Rivers Schools</b>									
080	Newberg Township	\$1,656,408	\$2,358,726	\$7,504	\$23,025,889	\$0	\$27,048,527	\$3,368,700	\$30,417,227
120	Porter Township	\$308,138	\$4,628	\$0	\$3,788,328	\$0	\$4,101,094	\$87,300	\$4,188,394
<b>Total Three Rivers Schools</b>		<b>\$1,964,546</b>	<b>\$2,363,354</b>	<b>\$7,504</b>	<b>\$26,814,217</b>	<b>\$0</b>	<b>\$31,149,621</b>	<b>\$3,456,000</b>	<b>\$34,605,621</b>
<b>80050 Decatur Schools</b>									
140	Volinia Township	\$3,294,253	\$0	\$0	\$3,283,744	\$0	\$6,577,997	\$129,300	\$6,707,297
150	Wayne Township	\$3,891,429	\$77,910	\$0	\$6,799,206	\$0	\$10,768,545	\$763,200	\$11,531,745
<b>Total Decatur Schools</b>		<b>\$7,185,682</b>	<b>\$77,910</b>	<b>\$0</b>	<b>\$10,082,950</b>	<b>\$0</b>	<b>\$17,346,542</b>	<b>\$892,500</b>	<b>\$18,239,042</b>

**Cass County**  
**Tabulation of County Taxable Values**  
**By Unit, School District and PRE / MBT Exemption Type**

Local Unit	School	Non PRE	PRE	Com. Personal	Ind. Personal	Total Taxable Value
<b>010 Calvin Township</b>						
14010	Cassopolis	\$47,771,419	\$68,212,976	\$0	\$11,800	\$115,996,195
14030	Edwardsburg	\$4,185	\$100,440	\$0	\$0	\$104,625
<b>Total Calvin Township</b>		<b>\$47,775,604</b>	<b>\$68,313,416</b>	<b>\$0</b>	<b>\$11,800</b>	<b>\$116,100,820</b>
<b>020 Howard Township</b>						
11300	Niles	\$91,334,038	\$142,970,541	\$1,097,400	\$1,528,000	\$236,929,979
14010	Cassopolis	\$1,563,148	\$5,280,379	\$0	\$0	\$6,843,527
14030	Edwardsburg	\$12,458,030	\$22,462,052	\$234,500	\$0	\$35,154,582
<b>Total Howard Township</b>		<b>\$105,355,216</b>	<b>\$170,712,972</b>	<b>\$1,331,900</b>	<b>\$1,528,000</b>	<b>\$278,928,088</b>
<b>030 Jefferson Township</b>						
14010	Cassopolis	\$45,398,269	\$48,500,396	\$384,800	\$0	\$94,283,465
14030	Edwardsburg	\$5,597,961	\$48,005,778	\$137,800	\$0	\$53,741,539
<b>Total Jefferson Township</b>		<b>\$50,996,230</b>	<b>\$96,506,174</b>	<b>\$522,600</b>	<b>\$0</b>	<b>\$148,025,004</b>
<b>040 LaGrange Township</b>						
14010	Cassopolis	\$51,121,086	\$43,936,403	\$3,278,800	\$150,000	\$98,486,289
14020	Dowagiac	\$8,786,991	\$24,234,234	\$214,600	\$0	\$33,235,825
<b>Total LaGrange Township</b>		<b>\$59,908,077</b>	<b>\$68,170,637</b>	<b>\$3,493,400</b>	<b>\$150,000</b>	<b>\$131,722,114</b>
<b>050 Marcellus Township</b>						
14050	Marcellus	\$46,111,201	\$60,537,041	\$286,034	\$0	\$106,934,276
<b>Total Marcellus Township</b>		<b>\$46,111,201</b>	<b>\$60,537,041</b>	<b>\$286,034</b>	<b>\$0</b>	<b>\$106,934,276</b>
<b>060 Mason Township</b>						
14030	Edwardsburg	\$16,017,813	\$63,316,053	\$343,000	\$0	\$79,676,866
75050	Constantine	\$3,646,613	\$18,297,542	\$0	\$162,500	\$22,106,655
75070	White Pigeon	\$155,826	\$765,612	\$30,300	\$0	\$951,738
<b>Total Mason Township</b>		<b>\$19,820,252</b>	<b>\$82,379,207</b>	<b>\$373,300</b>	<b>\$162,500</b>	<b>\$102,735,259</b>
<b>070 Milton Township</b>						
11210	Brandywine	\$33,163,225	\$93,081,069	\$412,500	\$0	\$126,656,794
14030	Edwardsburg	\$27,717,585	\$65,542,982	\$251,600	\$145,400	\$93,657,567
<b>Total Milton Township</b>		<b>\$60,880,810</b>	<b>\$158,624,051</b>	<b>\$664,100</b>	<b>\$145,400</b>	<b>\$220,314,361</b>

**Cass County**

**Tabulation of County Taxable Values**

**By Unit, School District and PRE / MBT Exemption Type**

Local Unit	School	Non PRE	PRE	Com. Personal	Ind. Personal	Total Taxable Value
<b>080</b>	<b>Newberg Township</b>					
14010	Cassopolis	\$6,088,710	\$4,750,039	\$0	\$0	\$10,838,749
14050	Marcellus	\$33,221,863	\$21,288,067	\$224,700	\$0	\$54,734,630
75050	Constantine	\$2,470,951	\$3,345,739	\$0	\$0	\$5,816,690
75080	Three Rivers	\$13,494,613	\$16,688,814	\$66,000	\$167,800	\$30,417,227
	<b>Total Newberg Township</b>	<b>\$55,276,137</b>	<b>\$46,072,659</b>	<b>\$290,700</b>	<b>\$167,800</b>	<b>\$101,807,296</b>
<b>090</b>	<b>Ontwa Township</b>					
14030	Edwardsburg	\$87,210,049	\$224,380,263	\$3,351,500	\$558,400	\$315,500,212
	<b>Total Ontwa Township</b>	<b>\$87,210,049</b>	<b>\$224,380,263</b>	<b>\$3,351,500</b>	<b>\$558,400</b>	<b>\$315,500,212</b>
<b>100</b>	<b>Penn Township</b>					
14010	Cassopolis	\$172,169,014	\$102,141,803	\$970,200	\$3,901,600	\$279,182,617
14050	Marcellus	\$1,547,829	\$3,135,376	\$0	\$0	\$4,683,205
	<b>Total Penn Township</b>	<b>\$173,716,843</b>	<b>\$105,277,179</b>	<b>\$970,200</b>	<b>\$3,901,600</b>	<b>\$283,865,822</b>
<b>110</b>	<b>Pokagon Township</b>					
11300	Niles	\$3,661,364	\$16,966,390	\$0	\$0	\$20,627,754
14010	Cassopolis	\$1,599,525	\$9,888,017	\$115,600	\$0	\$11,603,142
14020	Dowagiac	\$14,327,806	\$38,956,641	\$209,700	\$12,100	\$53,506,247
	<b>Total Pokagon Township</b>	<b>\$19,588,695</b>	<b>\$65,811,048</b>	<b>\$325,300</b>	<b>\$12,100</b>	<b>\$85,737,143</b>
<b>120</b>	<b>Porter Township</b>					
14010	Cassopolis	\$5,569,657	\$7,156,877	\$0	\$0	\$12,726,534
75050	Constantine	\$57,324,017	\$115,657,912	\$214,300	\$10,000	\$173,206,229
75070	White Pigeon	\$46,364,114	\$74,862,551	\$235,400	\$346,400	\$121,808,465
75080	Three Rivers	\$1,279,855	\$2,908,539	\$0	\$0	\$4,188,394
	<b>Total Porter Township</b>	<b>\$110,537,643</b>	<b>\$200,585,879</b>	<b>\$449,700</b>	<b>\$356,400</b>	<b>\$311,929,622</b>

**Cass County**  
**Tabulation of County Taxable Values**  
**By Unit, School District and PRE / MBT Exemption Type**

Local Unit	School	Non PRE	PRE	Com. Personal	Ind. Personal	Total Taxable Value
<b>130</b>	<b>Silver Creek Township</b>					
	11250 Eau Claire	\$10,278,183	\$3,232,935	\$0	\$0	\$13,511,118
	11300 Niles	\$0	\$0	\$0	\$0	\$0
	14020 Dowagiac	\$165,088,311	\$115,242,319	\$586,400	\$0	\$280,917,030
	<b>Total Silver Creek Township</b>	<b>\$175,366,494</b>	<b>\$118,475,254</b>	<b>\$586,400</b>	<b>\$0</b>	<b>\$294,428,148</b>
<b>140</b>	<b>Volinia Township</b>					
	14020 Dowagiac	\$93,177	\$925,664	\$0	\$0	\$1,018,841
	14050 Marcellus	\$15,216,978	\$35,315,472	\$0	\$0	\$50,532,450
	80050 Decatur	\$492,489	\$6,214,808	\$0	\$0	\$6,707,297
	<b>Total Volinia Township</b>	<b>\$15,802,644</b>	<b>\$42,455,944</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,258,588</b>
<b>150</b>	<b>Wayne Township</b>					
	14010 Cassopolis	\$19,474	\$479,986	\$0	\$0	\$499,460
	14020 Dowagiac	\$33,769,548	\$56,508,436	\$8,000	\$0	\$90,285,984
	14050 Marcellus	\$0	\$35,033	\$0	\$0	\$35,033
	80050 Decatur	\$2,124,203	\$9,407,542	\$0	\$0	\$11,531,745
	<b>Total Wayne Township</b>	<b>\$35,913,225</b>	<b>\$66,430,997</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$102,352,222</b>
<b>160</b>	<b>Dowagiac City</b>					
	14020 Dowagiac	\$46,918,540	\$48,033,087	\$2,223,500	\$485,700	\$97,660,827
	<b>Total Dowagiac City</b>	<b>\$46,918,540</b>	<b>\$48,033,087</b>	<b>\$2,223,500</b>	<b>\$485,700</b>	<b>\$97,660,827</b>
<b>170</b>	<b>Niles City</b>					
	11300 Niles	\$13,702,671	\$0	\$0	\$7,513,500	\$21,216,171
	<b>Total Niles City</b>	<b>\$13,702,671</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,513,500</b>	<b>\$21,216,171</b>

**Cass County**  
**Tabulation of County Taxable Values**  
**By School District, Unit and PRE / MBT Exemption Type**

School District	Local Unit	PRE Real & Pers	Non-PRE All R&P	PRE- Real	Com. Personal	Ind. Personal	Total
<b>11210 Brandywine Schools</b>							
070	Milton Township	\$93,493,569	\$33,163,225	\$93,081,069	\$412,500	\$0	\$126,656,794
<b>Total Brandywine Schools</b>		<b>\$93,493,569</b>	<b>\$33,163,225</b>	<b>\$93,081,069</b>	<b>\$412,500</b>	<b>\$0</b>	<b>\$126,656,794</b>
<b>11250 Eau Claire Schools</b>							
130	Silver Creek Township	\$3,232,935	\$10,278,183	\$3,232,935	\$0	\$0	\$13,511,118
<b>Total Eau Claire Schools</b>		<b>\$3,232,935</b>	<b>\$10,278,183</b>	<b>\$3,232,935</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,511,118</b>
<b>11300 Niles Schools</b>							
020	Howard Township	\$145,595,941	\$91,334,038	\$142,970,541	\$1,097,400	\$1,528,000	\$236,929,979
110	Pokagon Township	\$16,966,390	\$3,661,364	\$16,966,390	\$0	\$0	\$20,627,754
130	Silver Creek Township	\$0	\$0	\$0	\$0	\$0	\$0
170	Niles City	\$7,513,500	\$13,702,671	\$0	\$0	\$7,513,500	\$21,216,171
<b>Total Niles Schools</b>		<b>\$170,075,831</b>	<b>\$108,698,073</b>	<b>\$159,936,931</b>	<b>\$1,097,400</b>	<b>\$9,041,500</b>	<b>\$278,773,904</b>
<b>14010 Cassopolis Schools</b>							
010	Calvin Township	\$68,224,776	\$47,771,419	\$68,212,976	\$0	\$11,800	\$115,996,195
020	Howard Township	\$5,280,379	\$1,563,148	\$5,280,379	\$0	\$0	\$6,843,527
030	Jefferson Township	\$48,885,196	\$45,398,269	\$48,500,396	\$384,800	\$0	\$94,283,465
040	LaGrange Township	\$47,365,203	\$51,121,086	\$43,936,403	\$3,278,800	\$150,000	\$98,486,289
080	Newberg Township	\$4,750,039	\$6,088,710	\$4,750,039	\$0	\$0	\$10,838,749
100	Penn Township	\$107,013,603	\$172,169,014	\$102,141,803	\$970,200	\$3,901,600	\$279,182,617
110	Pokagon Township	\$10,003,617	\$1,599,525	\$9,888,017	\$115,600	\$0	\$11,603,142
120	Porter Township	\$7,156,877	\$5,569,657	\$7,156,877	\$0	\$0	\$12,726,534
150	Wayne Township	\$479,986	\$19,474	\$479,986	\$0	\$0	\$499,460
<b>Total Cassopolis Schools</b>		<b>\$299,159,676</b>	<b>\$331,300,302</b>	<b>\$290,346,876</b>	<b>\$4,749,400</b>	<b>\$4,063,400</b>	<b>\$630,459,978</b>
<b>14020 Dowagiac Schools</b>							
040	LaGrange Township	\$24,448,834	\$8,786,991	\$24,234,234	\$214,600	\$0	\$33,235,825
110	Pokagon Township	\$39,178,441	\$14,327,806	\$38,956,641	\$209,700	\$12,100	\$53,506,247
130	Silver Creek Township	\$115,828,719	\$165,088,311	\$115,242,319	\$586,400	\$0	\$280,917,030
140	Volinia Township	\$925,664	\$93,177	\$925,664	\$0	\$0	\$1,018,841
150	Wayne Township	\$56,516,436	\$33,769,548	\$56,508,436	\$8,000	\$0	\$90,285,984
160	Dowagiac City	\$50,742,287	\$46,918,540	\$48,033,087	\$2,223,500	\$485,700	\$97,660,827
<b>Total Dowagiac Schools</b>		<b>\$287,640,381</b>	<b>\$268,984,373</b>	<b>\$283,900,381</b>	<b>\$3,242,200</b>	<b>\$497,800</b>	<b>\$556,624,754</b>

**Cass County**  
**Tabulation of County Taxable Values**  
**By School District, Unit and PRE / MBT Exemption Type**

School District	Local Unit	PRE Real & Pers	Non-PRE All R&P	PRE- Real	Com. Personal	Ind. Personal	Total
<b>14030 Edwardsburg Schools</b>							
010	Calvin Township	\$100,440	\$4,185	\$100,440	\$0	\$0	\$104,625
020	Howard Township	\$22,696,552	\$12,458,030	\$22,462,052	\$234,500	\$0	\$35,154,582
030	Jefferson Township	\$48,143,578	\$5,597,961	\$48,005,778	\$137,800	\$0	\$53,741,539
060	Mason Township	\$63,659,053	\$16,017,813	\$63,316,053	\$343,000	\$0	\$79,676,866
070	Milton Township	\$65,939,982	\$27,717,585	\$65,542,982	\$251,600	\$145,400	\$93,657,567
090	Ontwa Township	\$228,290,163	\$87,210,049	\$224,380,263	\$3,351,500	\$558,400	\$315,500,212
	<b>Total Edwardsburg Schools</b>	<b>\$428,829,768</b>	<b>\$149,005,623</b>	<b>\$423,807,568</b>	<b>\$4,318,400</b>	<b>\$703,800</b>	<b>\$577,835,391</b>
<b>14050 Marcellus Schools</b>							
050	Marcellus Township	\$60,823,075	\$46,111,201	\$60,537,041	\$286,034	\$0	\$106,934,276
080	Newberg Township	\$21,512,767	\$33,221,863	\$21,288,067	\$224,700	\$0	\$54,734,630
100	Penn Township	\$3,135,376	\$1,547,829	\$3,135,376	\$0	\$0	\$4,683,205
140	Volinia Township	\$35,315,472	\$15,216,978	\$35,315,472	\$0	\$0	\$50,532,450
150	Wayne Township	\$35,033	\$0	\$35,033	\$0	\$0	\$35,033
	<b>Total Marcellus Schools</b>	<b>\$120,821,723</b>	<b>\$96,097,871</b>	<b>\$120,310,989</b>	<b>\$510,734</b>	<b>\$0</b>	<b>\$216,919,594</b>
<b>75050 Constantine Schools</b>							
060	Mason Township	\$18,460,042	\$3,646,613	\$18,297,542	\$0	\$162,500	\$22,106,655
080	Newberg Township	\$3,345,739	\$2,470,951	\$3,345,739	\$0	\$0	\$5,816,690
120	Porter Township	\$115,882,212	\$57,324,017	\$115,657,912	\$214,300	\$10,000	\$173,206,229
	<b>Total Constantine Schools</b>	<b>\$137,687,993</b>	<b>\$63,441,581</b>	<b>\$137,301,193</b>	<b>\$214,300</b>	<b>\$172,500</b>	<b>\$201,129,574</b>
<b>75070 White Pigeon Schools</b>							
060	Mason Township	\$795,912	\$155,826	\$765,612	\$30,300	\$0	\$951,738
120	Porter Township	\$75,444,351	\$46,364,114	\$74,862,551	\$235,400	\$346,400	\$121,808,465
	<b>Total White Pigeon Schools</b>	<b>\$76,240,263</b>	<b>\$46,519,940</b>	<b>\$75,628,163</b>	<b>\$265,700</b>	<b>\$346,400</b>	<b>\$122,760,203</b>
<b>75080 Three Rivers Schools</b>							
080	Newberg Township	\$16,922,614	\$13,494,613	\$16,688,814	\$66,000	\$167,800	\$30,417,227
120	Porter Township	\$2,908,539	\$1,279,855	\$2,908,539	\$0	\$0	\$4,188,394
	<b>Total Three Rivers Schools</b>	<b>\$19,831,153</b>	<b>\$14,774,468</b>	<b>\$19,597,353</b>	<b>\$66,000</b>	<b>\$167,800</b>	<b>\$34,605,621</b>
<b>80050 Decatur Schools</b>							
140	Volinia Township	\$6,214,808	\$492,489	\$6,214,808	\$0	\$0	\$6,707,297
150	Wayne Township	\$9,407,542	\$2,124,203	\$9,407,542	\$0	\$0	\$11,531,745
	<b>Total Decatur Schools</b>	<b>\$15,622,350</b>	<b>\$2,616,692</b>	<b>\$15,622,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,239,042</b>

**Cass County**  
**2023 School District Equalized Value Recapitulation**

School	Real Property			Personal Property			Total		
	2022 Equalized Value	2023 Equalized Value	% Change	2022 Equalized Value	2023 Equalized Value	% Change	2022 Equalized Value	2023 Equalized Value	% Change
11210 Brandywine Schools	\$125,993,700	\$148,052,300	17.51%	\$15,390,700	\$15,789,000	2.59%	\$141,384,400	\$163,841,300	15.88%
11250 Eau Claire Schools	\$17,149,843	\$19,367,400	12.93%	\$81,100	\$88,900	9.62%	\$17,230,943	\$19,456,300	12.91%
11300 Niles Schools	\$284,586,800	\$313,916,500	10.31%	\$61,042,600	\$64,317,900	5.37%	\$345,629,400	\$378,234,400	9.43%
14010 Cassopolis Schools	\$742,177,023	\$822,535,500	10.83%	\$98,563,800	\$102,301,200	3.79%	\$840,740,823	\$924,836,700	10.00%
14020 Dowagiac Schools	\$709,301,100	\$810,481,500	14.26%	\$24,894,200	\$24,915,800	0.09%	\$734,195,300	\$835,397,300	13.78%
14030 Edwardsburg Schools	\$683,725,700	\$757,187,800	10.74%	\$43,435,500	\$43,708,700	0.63%	\$727,161,200	\$800,896,500	10.14%
14050 Marcellus Schools	\$272,403,400	\$309,228,500	13.52%	\$44,534,831	\$44,852,221	0.71%	\$316,938,231	\$354,080,721	11.72%
75050 Constantine Schools	\$272,361,500	\$306,274,900	12.45%	\$5,704,300	\$6,093,300	6.82%	\$278,065,800	\$312,368,200	12.34%
75070 White Pigeon Schools	\$154,194,300	\$179,818,300	16.62%	\$3,639,200	\$3,600,500	-1.06%	\$157,833,500	\$183,418,800	16.21%
75080 Three Rivers Schools	\$41,705,400	\$53,282,300	27.76%	\$3,503,300	\$3,456,000	-1.35%	\$45,208,700	\$56,738,300	25.50%
80050 Decatur Schools	\$29,881,800	\$31,451,700	5.25%	\$912,300	\$892,500	-2.17%	\$30,794,100	\$32,344,200	5.03%

**Cass County**  
**2023 School District Taxable Value Recapitulation**

School	Real Property			Personal Property			Total		
	2022 Taxable Value	2023 Taxable Value	% Change	2022 Taxable Value	2023 Taxable Value	% Change	2022 Taxable Value	2023 Taxable Value	% Change
11210 Brandywine Schools	\$98,205,686	\$110,867,794	12.89%	\$15,390,700	\$15,789,000	2.59%	\$113,596,386	\$126,656,794	11.50%
11250 Eau Claire Schools	\$12,691,760	\$13,422,218	5.76%	\$81,100	\$88,900	9.62%	\$12,772,860	\$13,511,118	5.78%
11300 Niles Schools	\$203,290,078	\$214,456,004	5.49%	\$61,042,600	\$64,317,900	5.37%	\$264,332,678	\$278,773,904	5.46%
14010 Cassopolis Schools	\$489,530,589	\$528,158,778	7.89%	\$98,563,800	\$102,301,200	3.79%	\$588,094,389	\$630,459,978	7.20%
14020 Dowagiac Schools	\$495,586,064	\$531,708,954	7.29%	\$24,894,200	\$24,915,800	0.09%	\$520,480,264	\$556,624,754	6.94%
14030 Edwardsburg Schools	\$493,378,744	\$534,183,113	8.27%	\$43,375,375	\$43,652,278	0.64%	\$536,754,119	\$577,835,391	7.65%
14050 Marcellus Schools	\$160,554,619	\$172,067,373	7.17%	\$44,534,831	\$44,852,221	0.71%	\$205,089,450	\$216,919,594	5.77%
75050 Constantine Schools	\$183,755,651	\$195,036,274	6.14%	\$5,704,300	\$6,093,300	6.82%	\$189,459,951	\$201,129,574	6.16%
75070 White Pigeon Schools	\$106,845,463	\$119,159,703	11.53%	\$3,639,200	\$3,600,500	-1.06%	\$110,484,663	\$122,760,203	11.11%
75080 Three Rivers Schools	\$28,849,136	\$31,149,621	7.97%	\$3,503,300	\$3,456,000	-1.35%	\$32,352,436	\$34,605,621	6.96%
80050 Decatur Schools	\$16,601,246	\$17,346,542	4.49%	\$912,300	\$892,500	-2.17%	\$17,513,546	\$18,239,042	4.14%

**Cass County**  
**Tabulation of County Equalized Values**  
**By Intermediate School District, Local School and Classification**

ISD	School	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Equalized
<b>Heritage Southwest ISD</b>									
14010	Cassopolis Schools	\$142,578,600	\$31,770,300	\$9,943,800	\$638,242,800	\$0	\$822,535,500	\$102,301,200	\$924,836,700
14020	Dowagiac Schools	\$108,556,400	\$39,750,700	\$11,160,400	\$651,014,000	\$0	\$810,481,500	\$24,915,800	\$835,397,300
14030	Edwardsburg Schools	\$68,879,900	\$21,752,800	\$18,702,800	\$647,852,300	\$0	\$757,187,800	\$43,708,700	\$800,896,500
14050	Marcellus Schools	\$107,389,800	\$7,454,000	\$5,223,900	\$189,160,800	\$0	\$309,228,500	\$44,852,221	\$354,080,721
<b>Total Heritage Southwest ISD</b>		<b>\$427,404,700</b>	<b>\$100,727,800</b>	<b>\$45,030,900</b>	<b>\$2,126,269,900</b>	<b>\$0</b>	<b>\$2,699,433,300</b>	<b>\$215,777,921</b>	<b>\$2,915,211,221</b>
<b>Berrien County ISD</b>									
11210	Brandywine Schools	\$5,879,500	\$863,300	\$439,600	\$140,869,900	\$0	\$148,052,300	\$15,789,000	\$163,841,300
11250	Eau Claire Schools	\$0	\$531,400	\$0	\$18,836,000	\$0	\$19,367,400	\$88,900	\$19,456,300
11300	Niles Schools	\$31,357,700	\$7,748,000	\$17,626,800	\$257,184,000	\$0	\$313,916,500	\$64,317,900	\$378,234,400
<b>Total Berrien County ISD</b>		<b>\$37,237,200</b>	<b>\$9,142,700</b>	<b>\$18,066,400</b>	<b>\$416,889,900</b>	<b>\$0</b>	<b>\$481,336,200</b>	<b>\$80,195,800</b>	<b>\$561,532,000</b>
<b>St. Joseph County ISD</b>									
75050	Constantine Schools	\$71,892,800	\$1,132,500	\$489,500	\$232,760,100	\$0	\$306,274,900	\$6,093,300	\$312,368,200
75070	White Pigeon Schools	\$12,290,000	\$3,812,600	\$394,500	\$163,321,200	\$0	\$179,818,300	\$3,600,500	\$183,418,800
75080	Three Rivers Schools	\$4,971,900	\$2,600,900	\$9,200	\$45,700,300	\$0	\$53,282,300	\$3,456,000	\$56,738,300
<b>Total St. Joseph County ISD</b>		<b>\$89,154,700</b>	<b>\$7,546,000</b>	<b>\$893,200</b>	<b>\$441,781,600</b>	<b>\$0</b>	<b>\$539,375,500</b>	<b>\$13,149,800</b>	<b>\$552,525,300</b>
<b>Van Buren ISD</b>									
80050	Decatur Schools	\$15,796,100	\$86,700	\$0	\$15,568,900	\$0	\$31,451,700	\$892,500	\$32,344,200
<b>Total Van Buren ISD</b>		<b>\$15,796,100</b>	<b>\$86,700</b>	<b>\$0</b>	<b>\$15,568,900</b>	<b>\$0</b>	<b>\$31,451,700</b>	<b>\$892,500</b>	<b>\$32,344,200</b>

**Cass County**  
**Tabulation of County Taxable Values**  
**By Intermediate School District, Local School and Classification**

ISD	School	Agricultural	Commercial	Industrial	Residential	Developmental	Total Real	Personal	Total Taxable
<b>Heritage Southwest ISD</b>									
14010	Cassopolis Schools	\$61,651,326	\$28,466,165	\$6,970,894	\$431,070,393	\$0	\$528,158,778	\$102,301,200	\$630,459,978
14020	Dowagiac Schools	\$48,434,143	\$34,498,994	\$10,087,422	\$438,688,395	\$0	\$531,708,954	\$24,915,800	\$556,624,754
14030	Edwardsburg Schools	\$32,340,111	\$18,831,709	\$16,239,017	\$466,772,276	\$0	\$534,183,113	\$43,652,278	\$577,835,391
14050	Marcellus Schools	\$45,641,820	\$6,046,454	\$3,612,143	\$116,766,956	\$0	\$172,067,373	\$44,852,221	\$216,919,594
<b>Total Heritage Southwest ISD</b>		<b>\$188,067,400</b>	<b>\$87,843,322</b>	<b>\$36,909,476</b>	<b>\$1,453,298,020</b>	<b>\$0</b>	<b>\$1,766,118,218</b>	<b>\$215,721,499</b>	<b>\$1,981,839,717</b>
<b>Berrien County ISD</b>									
11210	Brandywine Schools	\$2,857,282	\$588,629	\$384,905	\$107,036,978	\$0	\$110,867,794	\$15,789,000	\$126,656,794
11250	Eau Claire Schools	\$0	\$281,457	\$0	\$13,140,761	\$0	\$13,422,218	\$88,900	\$13,511,118
11300	Niles Schools	\$13,802,614	\$6,423,652	\$16,889,921	\$177,339,817	\$0	\$214,456,004	\$64,317,900	\$278,773,904
<b>Total Berrien County ISD</b>		<b>\$16,659,896</b>	<b>\$7,293,738</b>	<b>\$17,274,826</b>	<b>\$297,517,556</b>	<b>\$0</b>	<b>\$338,746,016</b>	<b>\$80,195,800</b>	<b>\$418,941,816</b>
<b>St. Joseph County ISD</b>									
75050	Constantine Schools	\$31,857,262	\$812,630	\$346,041	\$162,020,341	\$0	\$195,036,274	\$6,093,300	\$201,129,574
75070	White Pigeon Schools	\$5,998,126	\$3,138,923	\$313,741	\$109,708,913	\$0	\$119,159,703	\$3,600,500	\$122,760,203
75080	Three Rivers Schools	\$1,964,546	\$2,363,354	\$7,504	\$26,814,217	\$0	\$31,149,621	\$3,456,000	\$34,605,621
<b>Total St. Joseph County ISD</b>		<b>\$39,819,934</b>	<b>\$6,314,907</b>	<b>\$667,286</b>	<b>\$298,543,471</b>	<b>\$0</b>	<b>\$345,345,598</b>	<b>\$13,149,800</b>	<b>\$358,495,398</b>
<b>Van Buren ISD</b>									
80050	Decatur Schools	\$7,185,682	\$77,910	\$0	\$10,082,950	\$0	\$17,346,542	\$892,500	\$18,239,042
<b>Total Van Buren ISD</b>		<b>\$7,185,682</b>	<b>\$77,910</b>	<b>\$0</b>	<b>\$10,082,950</b>	<b>\$0</b>	<b>\$17,346,542</b>	<b>\$892,500</b>	<b>\$18,239,042</b>

**Cass County  
Industrial Facilities Tax (IFT) Parcels  
By Unit**

Local Unit	Parcel Number	Owner Name	School District	Class	S.E.V.	Taxable Value	Certificate #	Expiration Date
<b>020 Howard Township</b>								
	14-020-990-036-00	DELTA MACHINING INC	11300	351	83,700	83,700	2010-226	12/30/2022
	14-020-990-037-00	DELTA MACHINING INC	11300	351	102,500	102,500	2011-508	12/30/2023
	14-020-990-038-00	DELTA MACHINING INC	11300	351	137,000	137,000	13-423	12/30/2025
	14-020-990-039-00	DELTA MACHINING INC	11300	351	52,500	52,500	2014-399	12/30/2026
<b>Total Howard Township</b>			<b>4</b>		<b>\$375,700</b>			
<b>040 LaGrange Township</b>								
	14-041-999-014-00	POSTLE REAL ESTATE COMPANY LLC	14010	301	1,064,300	940,136	2013-476	12/30/2026
	14-041-999-015-00	POSTLE REAL ESTATE COMPANY LLC	14010	301	894,800	866,959	2014-452	12/31/2026
	14-041-999-017-00	CHT USA HOLDINGS INC	14010	301	179,400	179,400	2015-061	12/30/2028
<b>Total LaGrange Township</b>			<b>3</b>		<b>\$2,138,500</b>	<b>\$1,986,495</b>		
<b>60 Mason Township</b>								
	14-060-900-145-01	GRANGE ST LLC	14030	301	114,700	114,700	2022-108	12/30/2034
<b>Total Mason Township</b>			<b>1</b>		<b>\$114,700</b>	<b>\$114,700</b>		
<b>080 Newberg Township</b>								
	14-080-900-004-00	SOUTHERN MICHIGAN RUBBER	75050	301	204,500	169,158	2014-253	12/30/2026
<b>Total Newberg Township</b>			<b>1</b>		<b>\$204,500</b>	<b>\$169,158</b>		
<b>100 Penn Township</b>								
	14-100-999-948-00	K & M MACHINE FABRICATING INC	14010	301	319,000	236,019	2011-599	12/30/2023
	14-100-999-953-00	K & M MACHINE FABRICATING INC	14010	301	370,500	370,500	2012-417	12/30/2024
	14-100-999-955-00	K & M MACHINE FABRICATING INC	14010	301	147,500	147,500	2012-418	12/30/2024
<b>Total Penn Township</b>			<b>3</b>		<b>\$837,000</b>	<b>\$754,019</b>		
<b>130 Silver Creek Township</b>								
	14-130-999-200-10	LYONS REAL ESTATE PARTNERSHIP	14020	301	968,100	930,195	2013-474	12/30/2026
<b>Total Silver Creek Township</b>			<b>1</b>		<b>\$968,100</b>	<b>\$930,195</b>		
<b>160 Dowagiac City</b>								
	14-160-900-081-00	LAKE X-RAY INC	14020	301	140,900	140,900	2011-086	12/30/2023
<b>Total Dowagiac City</b>			<b>1</b>		<b>\$140,900</b>	<b>\$140,900</b>		
<b>Cass County Total</b>			<b>13</b>		<b>\$4,779,400</b>	<b>\$4,471,167</b>		

\* Classifications are as follows:

301 IFT Real- New  
351 IFT Personal- New

**Cass County  
Industrial Facilities Tax (IFT) Parcels  
By School District**

School District	Parcel Number	Owner Name	School District Code	Classification *	S.E.V.	Taxable Value	Certificate #	Expiration Date
<b>11300 Niles Schools</b>								
	14-020-990-036-00	DELTA MACHINING INC	11300	351	83,700	83,700	2010-226	12/30/2022
	14-020-990-037-00	DELTA MACHINING INC	11300	351	102,500	102,500	2011-508	12/30/2023
	14-020-990-038-00	DELTA MACHINING INC	11300	351	137,000	137,000	13-423	12/30/2025
	14-020-990-039-00	DELTA MACHINING INC	11300	351	52,500	52,500	2014-399	12/30/2026
<b>Total Niles Schools</b>			<b>4</b>		<b>\$375,700</b>	<b>\$375,700</b>		
<b>14010 Cassopolis Schools</b>								
	14-041-999-014-00	POSTLE REAL ESTATE COMPANY LLC	14010	301	1,064,300	940,136	2013-476	12/30/2026
	14-041-999-015-00	POSTLE REAL ESTATE COMPANY LLC	14010	301	894,800	866,959	2014-452	12/31/2026
	14-041-999-017-00	CHT USA HOLDINGS INC	14010	301	179,400	179,400	2015-061	12/30/2028
	14-100-999-948-00	K & M MACHINE FABRICATING INC	14010	301	319,000	236,019	2011-599	12/30/2023
	14-100-999-953-00	K & M MACHINE FABRICATING INC	14010	301	370,500	370,500	2012-417	12/30/2024
	14-100-999-955-00	K & M MACHINE FABRICATING INC	14010	301	147,500	147,500	2012-418	12/30/2024
<b>Total Cassopolis Schools</b>			<b>6</b>		<b>\$2,975,500</b>	<b>\$2,740,514</b>		
<b>14020 Dowagiac Schools</b>								
	14-130-999-200-10	LYONS REAL ESTATE PARTNERSHIP	14020	301	968,100	930,195	2013-474	12/30/2026
	14-160-900-081-00	LAKE X-RAY INC	14020	301	140,900	140,900	2011-086	12/30/2023
<b>Total Dowagiac Schools</b>			<b>2</b>		<b>\$1,109,000</b>	<b>\$1,071,095</b>		
<b>14030 Edwardsburg Schools</b>								
	14-060-900-145-01	GRANGE ST LLC	14030	301	114,700	114,700	2022-108	12/30/2034
<b>Total Edwardsburg Schools</b>			<b>1</b>		<b>\$114,700</b>	<b>\$114,700</b>		
<b>75050 Constantine Schools</b>								
	14-080-900-004-00	SOUTHERN MICHIGAN RUBBER	75050	301	204,500	169,158	2014-253	12/30/2026
<b>Total Constantine Schools</b>			<b>1</b>		<b>\$204,500</b>	<b>\$169,158</b>		
<b>Cass County Total</b>			<b>14</b>		<b>\$4,779,400</b>	<b>\$4,471,167</b>		

\* Classifications are as follows:

301 IFT Real- New

351 IFT Personal- New