

Code	Description	Ave. ECF	Comments
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Unit 070 - COLDWATER TOWNSHIP

001	NEIGHBORHOOD 001-BILLBOARDS & BLDGS ON LEASED LAND	0.621	<p>FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .528 TO .725: HAD TO REDUCE ECF TO: .58 DUE TO NEW COST MANUAL & TO EQUALIZE ROLL FOR 2025 - NO SALES & EQ RATIO HAS BEEN EST. BY THE COUNTY AT 50%. NO CHANGE FOR 2024 - NO SALES & EQ RATIO HAS BEEN EST. BY THE COUNTY AT 50%. NO CHANGE FOR 2023 - NO SALES & EQ RATIO IS EST. BY THE COUNTY AT 50%. NO CHANGE DUE TO EQ RATIO, CHANGE COM ECF FROM: .600 TO .500 FOR 2022 - NO SALES & EQ RATIO IS EST. BY THE COUNTY @ 50%, NO CHANGE. FOR 2021 - NO SALES & EQ RATIO IS EST. BY THE COUNTY @ 50%, NO CHANGE. FOR 2020 - NO SALES & EQ RATIO IS EST. BY THE COUNTY @ 50%, NO CHANGE.</p> <p>BILLBOARDS ON LEASED LAND-COMMERCIAL & PERSONAL PROPERTY - DO TO THE FACT THE LAND IS NOT OWNED; USE AN ECF OF .500 TO BEST ESTIMATE THE LOSS OF VALUE IN THE MARKET PLACE FOR NOT HAVING TO REMOVE THE STRUCTURES FROM THE SITES.</p>
002	NEIGHBORHOOD 002-FISKE RD AREA	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 2 RANCH SALES. CURRENT RANCH ECF: .850. CHANGE RANCH ECF TO: .950. CHANGE ALL OTHER STYLES UP BY 10%.</p> <p>FOR 2024 - 5 RANCH SALES. CURRENT RANCH ECF: .755 CHANGE RANCH ECF TO: .880 AND NO CHG TO ALL OTHERS AT TIME DUE TO EQ RATIO. HAD TO COME BACK & REDUCED RANCH ECF TO: .850 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - 3 RANCH SALES. CURRENT RANCH ECF: .817. CHANGE TO: .755 DUE TO CURRENT EQ RATIO. NO CHANGE TO OTHER ECF'S AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 & 2 STORY'S FROM: .600 TO .720.</p> <p>DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p>
003	NEIGHBORHOOD 003-N UNION CITY AREA	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 1 SALE OF OLDER-REMODELED 2 STORY-NOT REPRESENTATIVE OF ENTIRE AREA. DUE TO CURRENT MARKET CHANGE ALL ECF'S UP BY 10%</p> <p>FOR 2024 - 2 SALES, DIFFERENT STYLES; DUE TO EQ RATIO & LACK OF RELIABLE SALES, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 4 RANCH SALES. DUE TO EQ RATIO NOT ALLOWING FOR MUCH INCREASE, SALES SUPPORT CURRENT RANCH ECF. NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 & CHG 2 2S & 1 -3/4S, &1-1.5S & 1.25S FROM: .600 TO .720.</p> <p>DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p>

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004	NEIGHBORHOOD 004-NANCY&LEONARD DR'S	0.942	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 2 RANCH SALES. CURRENT RANCH ECF: .850, CHANGE TO: .950. CHANGE ALL OTHERS UP BY 5%</p> <p>FOR 2024 - 1 VALID SALE. DUE TO EQ RATIO, CHANGE ONLY THE RANCH ECF FROM: .775 TO: .900 HAD TO COME BACK & REDUCE RANCH ECF TO: .850 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - 2 RANCH SALES. USED S.A.'S: 004, 018 & 020 TO GET ENOUGH REPRESENTATIVE SALES. CHANGE RANCH ECF FROM: .800 TO .900 & ALL OTHERS FROM: .805 TO .850 27 JAN 23 - HAD TO LOWER ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. COMBINE W/S.A. 018 & 020. 4 RANCH SALES & 1 CONTEMPORARY. CHG RANCH FROM: .770 TO: .800. ALL OTHERS STAY THE SAME.</p>
005	NEIGHBORHOOD 005 - RIVER FRTO	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 5 SALES. 3 RANCH SALES. CURRENT RANCH ECF: .630 CHANGE TO: .700. NO OTHER CHANGES AT THIS TIME.</p> <p>FOR 2024 - 3 SALES. 2 RANCH SALES. CURRENT RANCH ECF: .603 CHANGE TO: .630. NO CHANGE TO ALL OTHERS AT THIS TIME.</p> <p>FOR 2023 - 3 SALES. CHANGE 1.5 STORY ECF FROM: .673 TO: .667 PER 2 SALES. NO OTHER CHANGES AT THIS TIME DUE TO EQ RATIO NOT ALLOWING FOR MUCH ADJUSTMENT. 27 JAN 23 - LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES & 2 1.5 S SALES. CHG 1.5 STORY ECF FROM: .739 TO: .673. LEAVE OTHERS AS IS.</p> <p>FOR 2021 - 2 BI-LEVEL SALES: CHANGE ECF FOR BI'S TO: .750 DUE TO LACK OF SALES & EQ RATIO. NO CHANGE TO RANCH ECF-1 REPRESENTATIVE SALE ONLY.</p>
006	NEIGHBORHOOD 006-N FISKE RD AREA	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 5 SALES. CURRENT RANCH ECF: .817. SALES ARE NOT CONSISTANT. DUE TO CURENT MARKET, CHANGE ALL ECF'S UP BY 10%</p> <p>FOR 2024 - 6 SALES. CURRENT RANCH ECF: .817; 3 RANCH SALES. ALL COULD GO UP 5-10% BUT DUE TO EQ RATIO BEING OVER 50%. NO CHANGES MADE.</p> <p>FOR 2023 - 6 SALES. ALL ECF'S SHOULD GO UP 5-10% BUT DUE TO EQ RATIO BEING OVER 50% FOR THE RES CLASS, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 & CHG 2 2S & 1 -3/4S, & 1-1.5S & 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p>

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007	NEIGHBORHOOD 007-N FISKE-NEAR RR & RENTALS IN BACK	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - NO SALES. DUE TO RR TRACKS, NO OTHER REPRESENTATIVE AREA CAN BE USED. DUE TO CURRENT MARKET CHANGE ALL UP BY 5%</p> <p>FOR 2024 - 2 RANCH SALES. SUPPORTS CURRENT ECF'S; NO CHANGES</p> <p>FOR 2023 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, GO AHEAD & CHANGE ECF FROM: .600 TO: .584.</p> <p>FOR 2022 - NO SALES. DUE TO CURRENT EXPLODING SELLERS MARKET, NO CHANGE AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 & 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES.</p> <p>FOR 2020 - 1 SALE, A TRI-LEVEL, DUE TO CURRENT EQ RATIO, NO CHANGES MADE.</p>
008	NEIGHBORHOOD 008 - NO RIVER FRGTG	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 2 RANCH SALES, 1 BI-LEVEL SALE. CHANGE RANCH & MULTI LEVELS ECF FROM: .600 TO: RANCH=.800, MULTI-LEVELS TO: .690</p> <p>FOR 2024 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 3 RANCH SALES ONLY. CHANGE RANCH ECF FROM: .633 TO .635 PER SALES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 BI-LEVEL SALES: CHANGE ECF FOR BI'S TO: .750 DUE TO LACK OF SALES & EQ RATIO. NO CHANGE TO RANCH ECF-1 REPRESENTATIVE SALE ONLY.</p>
009	NEIGHBORHOOD 009-SCOTT DR AREA	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 SALE. DUE TO CURRENT MARKET, CHANGE ALL TO .730 & ADD 10% TO TRI'S, 2 STORY'S & 1.5 STORY'S</p> <p>FOR 2024 - 1 VALID TRI-LEVEL SALE. CURRENT TRI-LEVEL ECF: .600 DUE TO CURRENT MARKET, CHANGE TO: .700. NO OTHER CHANGES DUE TO EQ RATIO.</p> <p>FOR 2023 - 1 RANCH SALE. DUE TO ONLY 1 SALE AND EQ RATIO NOT ALLOWING FOR MUCH INCREASE, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 1 RANCH SALE, THREE 1.5 STORY SALES. CHANGE 1.5 STORY FROM: .670 TO: .689 AND NO CHANGE TO ALL OTHER STYLES DUE TO EQ RATIO. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 3 SALES. 1 RANCH SALE & 2 OF 1.5 STORY HMS CHANGE 1.5 STORY FROM: .739 TO: .670 DUE TO EQ RATIO.</p> <p>FOR 2020 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO-NO CHANGES.</p>

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010	NEIGHBORHOOD 010-LAURA & N FISKE	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 1 SALE. LOOKED AT SALES FROM: 002, 006, 01 & 010=8 SALES. BASICALLY SUPPORTING CURRENT ECF'S. NO CHANGES AT THIS TIME.</p> <p>FOR 2024 -NO SALES. DUE TO EQ RATIO BELING SLIGHTLY OVER 50% AND THE CLASS NEEDS A LITTLE REDUCTION, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - NO SALES. USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 & CHG 2 2S & 1 -3/4S, &1-1.5S & 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p>
011	NEIGHBORHOOD 011-SCHAEFFER DR AREA-NO RIVER FRTG	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - CHANGE ALL ECF'S UP BY 10% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - NO SALES. DUE TO EQ RATIO BELING SLIGHTLY OVER 50% AND THE CLASS NEEDS A LITTLE REDUCTION, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - NO SALES. DUE TO EQ RATIO BELING SLIGHTLY OVER 50% AND THE CLASS NEEDS A LITTLE REDUCTION, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - SALES AREA NOT USED.</p> <p>FOR 2021 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO-NO CHANGES.</p>
012	NEIGHBORHOOD 012-TRAILERS ONLY	0.937	<p>FOR 2026: 6 SALES FROM GIRARD, BRONSON, OVID & KINDERHOOK TWP'S DUE TO LACK OF RELIABLE SALES IN THIS TWP.</p> <p>FOR 2025 - 1 SALE. NO CHANGE AT THIS TIME.</p> <p>FOR 2024 - 2 SALES-BOTH SCATTERED IN TWP. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 2 SALES-BOTH SCATTERED IN TWP. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 1 SALE. CHANGE ECF FROM: .500 TO .590 DUE TO EQ RATIO AND CURRENT MARKET DEMAND.</p> <p>FOR 2021 - 1 SALE-TRAILER. DUE TO EQ RATIO & THIS SALE IS NOT REPRESENTATIVE OF THE TWP WIDE TRAILERS- NO CHG AT THIS TIME. DUE TO EQ RATIO OVER 50%; CHANGE ECF FROM: .591 TO: .500</p> <p>FOR 2020 - 1 SALE-TRAILER. DUE TO EQ RATIO-NO CHANGES AT THIS TIME.</p> <p>FOR 2019 - 1 SALE. NO CHANGE DUE TO LACK OF SALES AND THE FACT THAT TRAILERS DON'T SELL WELL-UNLESS BOUGHT BY A "LANDLORD" TO USED AS ANOTHER RENTAL.</p>

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013	NEIGHBORHOOD 013-RAYMOND DR AREA	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 2 SALES-RANCH & 2 STORY. CHANGED ALL ECF'S UP BY 10%.</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH & ALL OTHER ECF'S ARE: .600. DUE TO EQ RATIO, CHANGE RANCH ECF TO: .650; NO OTHER CHANGES</p> <p>FOR 2023 - NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - ONE SALE. SUPPORTS CORRECT ECF. DUE TO EQ RATIO ALLOWING MUCH PLS ADJUSTMENT. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - ONE SALE. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT. NO CHANGES.</p>
014	NEIGHBORHOOD 014-ALMARY-WATER FRONT	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET AND EQ RATIO; CHANGED ALL ECF'S UP BY: 10%.</p> <p>FOR 2024 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>27 JAN 23 - LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - NO SALES. NO CHANGES DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES. NO CHANGE DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT.</p>
015	NEIGHBORHOOD 015-ALMARY/RIVER OFF W	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .840; CHANGE TO: .940</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH ECF: .720; CHANGE TO: .850. NO OTHER CHANGES DUE TO EQ RATIO BEING SO NEAR MAXIMUM. REDUCED RANCH ECF TO: .840 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - NO SALES. NO SALES IN A SIMILAR AREA AND DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - NO SALES. NO CHANGES DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES. NO CHANGE AT THIS TIME DUE TO EQ RATIO.</p>

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016	NEIGHBORHOOD 016-N UNION CITY/JONES	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 6 SALES. CURRENT 1.75 & 2 STORY IS: .640; CHANGE TO: .800.</p> <p>FOR 2024 - 8 SALES. 2 TRAILERS. 4 RANCH. CURRENT RANCH ECF: .820; SALES SUGGEST RANCH ECF OF: .880. DUE TO EQ RATIO ALMOST OVER 50% USED: .850 ON RANCH HOMES. REDUCED RANCH ECF TO: .840 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - 5 SALES. 4 RANCH SALES. 1 2 STORY. RANCH SALES SUGGEST AN ECF OF: .955. CURRENT RANCH ECF IS: .817. CHANGE RANCH ECF TO: .850 DUE TO EQ RATIO AND I CAN'T OVER ASSESS THE CLASS. NO OTHER CHANGES AT THIS TIME. 27 JAN 23 - LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS.</p>
017	NEIGHBORHOOD 017-N UNION CITY	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 2 RANCH SALES. CHANGE RANCH ECF FROM: .867 TO .872.</p> <p>FOR 2024 - 2 SALES. TO MUCH DIFFERENCE BETWEEN SYLES AND ECF'S. DUE TO EQ RATIO AND LACK OF RELIABLE SALES, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 2 SALES. TO MUCH DIFFERENCE BETWEEN SYLES AND ECF'S. DUE TO EQ RATIO AND LACK OF RELIABLE SALES, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - USED SALES FROM S.A.'S: 002, 003, 006, 007, 010, 016, 017 & 024. CHANGE RANCH ECF'S FROM: .900 TO: .867 & CHG 2 2S & 1 -3/4S, &1-1.5S & 1.25S FROM: .600 TO .720. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 10 RANCH SALES USING 6 AREAS: 003, 007, 010, 016, 017 & 024. CHANGED RANCH ECF'S TO: .749 IN ALL 6 AREAS. SEE WORKSHEET FOR OTHER CHANGES.</p>
018	NEIGHBORHOOD 018-FAIRWAY & HIGHLAND	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 SALE. CHANGE ALL ECF'S FROM .710 TO: .850 BASED ON 2024'S SALES SUGGESTION.</p> <p>FOR 2024 - CURRENT ECF FOR ALL STYLES: .770. SALES SUGGEST ECF OF: .963. NO CHANGE DUE TO EQ RATIO</p> <p>FOR 2023 - USED S.A.'S: 004, 018 & 020 TO GET ENOUGH REPRESENTATIVE SALES. CHANGE RANCH ECF FROM: .800 TO .900 & ALL OTHERS FROM: .805 TO .850. 1-20-23: DUE TO EQ RATIO OVER 50%, LOWERED ALL ECF'S BY 3% TO HELP EQUALIZE THE CLASS. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. COMBINE W/S.A. 018 & 020. 4 RANCH SALES & 1 CONTEMPORARY. CHG RANCH FROM: .770 TO: .800. ALL OTHERS STAY THE SAME.</p> <p>FOR 2021 - 1 RANCH SALE, TWICE SOLD. CHANGE ONLY THE RANCH ECF FROM: .760 TO: .700 DUE TO EQ RATIO AND NEW LAND VALUES APPLIED.</p>

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019	NEIGHBORHOOD 019--SUNFISH & NARROWS	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. CHANGE ALL FROM .750 TO .800 & RANCH & CONTEMPORARY FROM .830 TO .880</p> <p>FOR 2024 - 1 CAPE COD SALE. THIS IS A BAD SALE. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - 1 CAPE COD SALE. THIS IS A BAD SALE. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - NO SALES. NO CHANGES DUE TO EQ RATIO NOT ALLOWING FOR MUCH PLUS ADJUSTMENT.</p> <p>FOR 2021 - 3 RANCH SALES. CHANGED RANCH ECF FROM: .730 TO .830 AS THE MODE WAS .830 VIA 2 SALES.</p> <p>FOR 2020 - 1 RANCH SALE, TWICE SOLD. NO CHANGE DUE TO ONLY 1 SALE AND EQ RATIO.</p> <p>FOR 2019 - USED S.A.'S 004 & 038; 3 SALES, A TWICE SOLD FOR THE SAME \$; CHANGE ECF FROM .800 TO .750 DUE TO EQ RATIO AND NEW COST MANUAL TO HELP EQUALIZE</p>
020	NEIGHBORHOOD 020--FAIRWAY, WOODLAND&	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 3 SALES. ALL ECF'S WERE: .806; CHANGE ALL TO: .850</p> <p>FOR 2024 - 1 SALE. THIS IS A BAD SALE. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2023 - USED S.A.'S: 004, 018 & 020. 1-20-23: LOWERED ALL ECF'S BY 10% TO HELP EQUALIZE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. COMBINE W/S.A. 018 & 020. 4 RANCH SALES & 1 CONTEMPORARY. CHG RANCH FROM: .770 TO: .800. ALL OTHERS STAY THE SAME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 3 RANCH SALES. CHANGED RANCH ECF FROM: .730 TO .830 AS THE MODE WAS .830 VIA 2 SALES.</p>
021	NEIGHBORHOOD 021--NARROWS & N LAKE	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 RANCH SALE. SUGGEST ECF OF: 1.10. CURRENT RANCH ECF: .850; CHANGE TO: .950. ALL OTHER'S AT: .600; CHANGE ALL UP BY 10%. CHANGE CONTEMPORARY FROM .600 TO .850</p> <p>FOR 2024 - 3 SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 6 RANCH SALES & ONE 1.25 STORY.. CURRENT RANCH ECF: .803. MOST OTHERS: .650. CHANGE RANCH ECF TO: .900 AND NO CHANGE OTHERS AT THIS TIME DUE TO EQ RATIO.</p> <p>1-20-23: HAD TO LOWER ALL ECF'S BY: 3% TO HELP EQUALIZE THE CLASS. 27 JAN 23 - LOWERED ALL ECF'S BY ANOTHER 2% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 4 RANCH SALES. CURRENT RANCH ECF IS: .853. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 RANCH SALE. DUE TO EQ RATIO, CHANGE RANCH ECF FROM: .900 TO .853 PER SALE.</p>

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Code	Description	Ave. ECF	Comments
022	NEIGHBORHOOD 022-NORHTSIDE & SONET AREA	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 11 SALES. CHG RANCH ECF FROM: .770 TO .920. CHANGE BI, TRI'S, QUAD'S FROM: .750 TO .800. CHANGE ALL OTHERS FROM .589 TO .650 FOR 2024 - 11 SALES. 9 ARE RANCH SALES SUGGESTING AN ECF OF: .990. CURRENT RANCH ECF IS: .770 DUE TO EQ RATIO, CHANGE ONLY BI & TRI LEVEL ECF'S TO BRING THEM MORE IN LINE WITH CURRENT MARKET. CHANGE FROM: .589 TO: .700</p> <p>FOR 2023 - 4 RANCH SALES, 1 TRI-LEVEL. CURRENT RANCH ECF: .699, CHANGE TO: .800. DUE TO EQ RATIO, NO CHANGE TO ALL OTHERS AT THIS TIME. 1-20-23: LOWERED ALL ECF'S BY: 3% TO HELP EQUALIZE THE CLASS.</p>
023	NEIGHBORHOOD 023-PARADISE ISLAND-WF	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 3 SALES. CURRENT RANCH ECF IS: .850 CHG TO: 1.00. ALL OTHER ECF'S WERE .650 CHG TO: .800.</p> <p>FOR 2024 - 4 SALE. 1 TRAILER & 3 OTHER DIFFENT STYLES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 3 SALES. 1 IS A TRAILER, 1 IS A GAR CONVERTED TO A 1S/S, 1 IS A SMALL RANCH. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 6 RANCH SALES. 2 - 1.5 STORY WHICH IS A TWICE SOLD. USING AREA 025 & 026 IN ECF DUE TO TWICE SOLDS CARRYING TOO MUCH WEIGHT & EQ RATIO IS ALREADY OVER 50%. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 RANCH SALES. CHANGED RANCH ECF FROM: .600 TO .900 PER SALES.</p>
024	NEIGHBORHOOD 024-STATE & CORNER LOTS	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - NO SALES. USING THE 10 SALES FROM SALES AREAS: 003, 010, 016, 017 & 024; CHANGE ALL ECF'S UP BY 10%.</p> <p>FOR 2024 - 14 SALES USING 6 AREAS:003, 007, 010, 016, 017 & 024. NO SALES IN AREA 024. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 12 SALES USING 6 AREAS: 003, 007, 010, 016, 017 & 024. NO SALES IN AREA 024. CHANGED RANCH ECF FROM .817 TO: .970 & 2 STORY FROM: .670 TO: .748. NO CHANGE TO OTHER STYLES AT THIS TIME DUE TO EQ RATIO.</p> <p>1-20-23: LOWERED ANY ECF'S CHANGED UPWARD BACK DOWN BY: 3% TO HELP EQUALIZE THE CLASS.</p>
025	NEIGHBORHOOD 025-ROBY-WATERFRONT & AREA	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .770 CHG TO: .900. ALL OTHER ECF'S WERE: .620 CHG TO: .750</p> <p>FOR 2024 - NO SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 1.5 STORY SALE THAT IS "TWICE" SOLD ON SAME DAY. DUE TO ONLY 1 SALE AND EQ RATIO, NO CHANGES AT THIS TIME. 1-20-23: LOWERED ALL ECF'S BY: 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 6 RANCH SALES. 2 - 1.5 STORY WHICH IS A TWICE SOLD. USING AREA 025 & 026 IN ECF DUE TO TWICE SOLDS CARRYING TOO MUCH WEIGHT & EQ RATIO IS ALREADY OVER 50%. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE SINCE 2015. DUE TO LACK OF RELIABLE SALES AND EQ RATION-NO CHANGE. THIS IS USING SALES AREA 026 ALSO.</p>

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Code	Description	Ave. ECF	Comments
026	NEIGHBORHOOD 026-CHAIN-O-LAKES DR	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. USED S.A.'S: 023 & 025=3 SALES CURRENT RANCE ECF: .870 CHG TO: 0970. ALL OTHER CURRENT ECF'S: .650 CHG TO: .750</p> <p>FOR 2024 - NO SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 RANCH SALE. CURRENT RANCH ECF IS: .850. CHANGE TO: .900. NO CHANGES TO OTHER STYLES DUE TO EQ RATIO. 1-20-23: LOWERED RANCH ECF BY: 3% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 6 RANCH SALES. 2 - 1.5 STORY WHICH IS A TWICE SOLD. USING AREA 025 & 026 IN ECF DUE TO TWICE SOLDS CARRYING TOO MUCH WEIGHT & EQ RATIO IS ALREADY OVER 50%. NO CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE SINCE 2015. DUE TO LACK OF RELIABLE SALES AND EQ RATION-NO CHANGE. THIS IS USING SALES AREA 026 ALSO.</p>
027	NEIGHBORHOOD 027-HILTON & JAMIE-OLD	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - NO SALES. HAVEN'T CHANGED ECF'S FOR PRIOR 2 YRS. CHG ALL UP BY 10% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - NO SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. USED ALSO S.A. 028=4 RANCH SALES. SUPPORTS CURRENT ECF. NO CHANGE DUE TO EQ RATIO.</p> <p>FOR 2022 - USED ALSO S.A. 028. 4 RANCH SALES. CHANGE RANCH ECF FROM: .656 TO: .750. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p>
028	NEIGHBORHOOD 028-EBYVIEW-NO WATER	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 1 TRI-LEVEL SALE. NO CHANGE TO SPLIT LEVEL STYLES. CHANGE ALL UP BY 10%.</p> <p>FOR 2024 - 3 SALES; 2 ARE RANCH'S. CURRENT RANCH ECF: .700, DUE TO EQ RATIO BEING SO CLOSE TO 50%, CHANGE RANCH ECF TO: .657 BASED ON SALES AND NO OTHER CHANGES.</p> <p>FOR 2023 - 4 RANCH SALES. CURRENT RANCH ECF: .750. CHANGE RANCH ECF TO .700 DUE TO SALES AND EQ RATIO. ALL OTHER STYLES-NO CHANGE AT THIS TIME.</p> <p>FOR 2022 - USED ALSO S.A. 028. 4 RANCH SALES. CHANGE RANCH ECF FROM: .656 TO: .750. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% EXCEPT RANCH STYLE TO HELP EQUALIZE CLASS.</p>
029	NEIGHBORHOOD 029-SUNSET-PROGRESS AREA	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET; CHANGE ALL ECF'S UP FROM .700 TO .80.</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH ECF IS: .700. DUE TO CURRENT EQ RATIO AND ONLY 1 SALE, NO CHANGE AT THIS TIME.</p> <p>FOR 2023 - 1 RANCH SALE. CURRENT RANCH ECF IS: .700. DUE TO CURRENT EQ RATIO AND ONLY 1 SALE, NO CHANGE AT THIS TIME.</p> <p>FOR 2022 - NO VALID SALES. DUE TO STARTING EQ RATIO AND NOT BEING TO LOWER VALUES IN REST OF SALES AREAS, NO CHANGE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS: CHANGE ALL STYLES TO: .700</p>

Code	Description	Ave. ECF	Comments
030	NEIGHBORHOOD 030-COLON, BRANCH & E CHICAGO RDS	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 10 SALES. CURRENT RANCH ECF: .587 AND ALL OTHERS AT: .600. CHANGE RANCH ECF TO: .800 & ALL OTHERS TO: .700.</p> <p>FOR 2024 - 6 SALES. 4 RANCH & 1 BI-LEVEL & 1 1.5 STORY. CURRENT RANCH ECF IS: .587; ALL OTHERS ARE AT: .600. 4 RANCH SALES SUGGEST ECF OF: .929</p> <p>NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 4 RANCH & 1 BI-LEVEL. CHANGE RANCH ECF FROM: .537 TO: .587 AND ALL OTHER ECF'S FROM: .650 TO: .600 TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 6 RANCH SALES. CHANGE RANCH ECF FROM: .600 TO: .587. NO OTHER CHANGES. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 RANCH SALES & 1 BI-LEVEL SALE. DUE TO CURRENT EQ RATIO AND LACK SALES; NO CHANGES</p>
031	NEIGHBORHOOD 031-SOUTH MOOR DR & NORTHGATE PT	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. CHANGE ALL ECF'S FROM .600 TO .700 & CHANGE RANCH ECF FROM: .710 TO .800</p> <p>FOR 2024 - 1 RANCH SALE. CURRENT RANCH ECF IS: .710. THIS ONE SALE SUPPORTS CURRENT ECF. NO CHANGES.</p> <p>FOR 2023 - 1 RANCH SALE. NO CHANGE. SALE SUPPORTS CURRENT RANCH ECF & COUPLED WITH EQ RATIO-NO CHANGE AT THS TIME. 27 JAN 23 - LOWERED RANCH ECF'S FROM: .737 TO: .710 TO HELP EQAULIZE THE CLASS.</p> <p>FOR 2022 - 3 SALES. NO CHANGE. SALES SUPPORT CURRENT ECF. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 3 SALES. CHANGE RANCH ECF FROM: .900 TO .837</p>
033	NEIGHBORHOOD 033-JAMIE & HILTON-NEW	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - NO SALES. INCREASE ALL ECF'S BY 5% DUE TO CURRENT MARKET. CHANGE CONTEMPORARY FROM: .550 TO .650</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. DUE TO CURRENT MARKET-NO CHANGES AT THIS TIME.</p> <p>FOR 2022 - 1 SALE. NO CHANGE DUE TO LACK OF SALES AND CURENT EQ RATIO NOT ALLOWING FOR MORE PLUS ADJ. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES; A RANCH & 2 STORY; CHANGE RANCH ECF FROM: .600 TO .750 AND 2 STORY FROM: .600 TO .550</p> <p>FOR 2020 - NO SALES. DUE TO EQ RATIO, NO CHANGE MADE AT THIS TIME.</p>

Code	Description	Ave. ECF	Comments
034	NEIGHBORHOOD 034-VALLEY LN-WATER	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 SALE. NO CHANGE AT THIS TIME.</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. DUE TO EQ RATIO & CURRENT MARKET CONDITIONS, CHANGE ALL ECF'S UP BY 5%.</p> <p>FOR 2022 - NO SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO RESIDENTIAL SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME.</p>
035	NEIGHBORHOOD 035-RANDY & MARIAN DR	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 1 SALE. INCREASE ALL ECF'S BY 10%.</p> <p>FOR 2024 -2 RANCH SALES. CURRENT RANCH ECF IS: .700. SALE SUGGEST AN ECF OF: .994. CHANGE RANCH ECF TO: .710 ONLY DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 4 RANCH SALES. CHANGE ALL ECF'S FROM: .650 TO: .800. 1-20-23: HAD TO LOWER ALL ECF'S BY 10% TO HELP EQUALIZE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. CHANGE RANCH ECF FROM: .550 TO: .700. CHANGED ECF BECAUSE OF CURRENT MARKET AND THE LARGE DIFFERENCE IN CURRENT ECF & SALES. DUE TO EQ RATIO OVER 50% LOWERED RANCH ECF FROM: .700 TO .650 & ALL OTHER ECF'S FROM: .550 TO: .500 TO HELP EQUALIZE THE CLASS</p>
036	NEIGHBORHOOD 036-MASON & WHITE RD'S & AREA	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - NO SALE. DUE TO CURRENT MARKET, RAISE ALL ECF'S BY 3%.</p> <p>FOR 2024 - 2 RANCH SALES. CURRENT RANCH ECF IS: .600. RANCH SALES SUGGEST AN ECF OF: .795. DUE TO THIS BEING A LOWER QUALITY NEIGHBORHOOD COUPLED WITH THE FACT THE EQ RATIO BEING NEARLY OVER 50%, NO CHANGES MADE.</p> <p>CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 RANCH SALE. CURRENT RANCH ECF: .550; ALL OTHERS: .45. CHANGE ALL ECF'S UP BY 10% DUE TO CURRENT MARKET AND EQ RATIO. 1-20-23: LOWERED ALL ECF'S BY: 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. NO CHANGE, SALES SUPPORT CURRENT ECF. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p>

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Code	Description	Ave. ECF	Comments
037	NEIGHBORHOOD 037-S MICHIGAN AVE	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - RAISE ALL ECF'S BY 3% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - ONLY ONE RANCH SALE. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. CHANGE RANCH, CAPE COD & 1.5 STORY ECF'S FROM: .300 TO: .500 DUE TO CURRNET MARKET.</p> <p>FOR 2022 - NO SALES. NO CHANGE AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES OF TRAILERS ONE BEING A L/C WHICH SKEWS THE RATIO & CURRENT EQ RATIO-NO CHANGES AT THIS TIME. DUETO EQ RATIO OVER 50%, CHANGE ALL ECF'S FROM: .450 TO: .350</p>
038	NEIGHBORHOOD 038-COUNTRY CLUB DR	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET, CHANGE ALL ECF'S UP FROM .700 TO .750 & RANCH ECF UP FROM .620 TO .720</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE. CURRENT RANCH ECF: .540 ALL OTHERS: .700. CHANGE RANCH ECF TO: .620</p> <p>FOR 2022 - 1 SALE. NO CHANGE DUETO EQ RATIO OVER 50%.</p> <p>FOR 2021 - 1 SALE. CHANGE CONDO ECF FROM: .700 TO .540 DUE TO CURRENT EQ RATIO</p>
039	NEIGHBORHOOD 039-R10 & R11 PLATS &	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET, RAISE ALL ECF'S BY 10%.</p> <p>FOR 2024 - 3 RANCH SALES. CURRENT ECF FOR ALL IS: .750. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 2 RANCH SALES. CURRENT ECF FOR ALL IS: .650. CHANGE TO: .900. 1-20-23: HAD TO LOWER ALL ECF'S BY 10% TO HELP EQUALIZE CLASS. 27 JAN 23 - LOWERED ALL ECF'S BY 5% MORE TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - NO SALES. DUE TO EQ RATIO OVER 50%, CHANGE ECF FROM: .75 TO: .700 TO HELP EQUALIZE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p>
040	NEIGHBORHOOD 040-RURAL RESIDENTIAL	0.904	<p>FOR 2026 - USED ONLY SALES AREA 040 TO SET ECF AT: .898 FOR MOST STYLES AS IT IS MOST REPRESENTATIVE OF RURAL HOMES/AREA & SET CONTEMPORARY & 2 STORY'S AT: .950</p> <p>FOR 2025 - 27 VALID SALES WITH 10 BEING AG BLDG SALES. CURRENT ECF IS: .850 & .900. CHANGE ECF TO: .940.</p> <p>FOR 2024 - 27 VALID SALES. CURRENT ECF FOR MOST STYLES IS: .750. CHANGE RANCH TO: .990, CHANGE ALL OTHERS TO: .917; IN ORDER TO EQUALIZE CLASS, I HAD TO LOWER RANCH ECF TO: .900 AND ALL OTHERS TO .867. HAD TO COME BACK & REDUCE RANCH ECF TO: .900 & ALL OTHERS TO: .850 DUE TO GOING OVER 50% EQ RATIO</p> <p>FOR 2023 - 18 VALID SALES. CURRENT ECF FOR ALL: .696. CHANGE RANCH ECF TO: .920. CHANGE LOG TO: 1.000. CHANGE 2 STORY TO: .800 AND CHANGE ALL OTHERS TO: .900. USE SAME FOR AG-2023 1-19-23: RES CLASS RATIO AT: 54.13 LOWERED ALL ECF'S BY 5% THEN UP'D IT TO 10%TO HELP EQUALIZE CLASS. 27 JAN 23 - LOWERED ALL ECF'S BY ANOTHER 5% TO HELP EQUALIZE THE CLASS.</p>

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Code	Description	Ave. ECF	Comments
041	NEIGHBORHOOD 041-WATER FRT-RANDAL L	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 SALE. CURRENT ECF'S: 1.20 CHANGE ALL ECF'S TO: 1.300.</p> <p>FOR 2024 - 4 SALES. NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 3 SALES, 2 RANCH & 1 2 STORY. CHANGE ECF FROM 1.000 FOR ALL TO: 1.50.</p> <p>1-19-23: HAD TO LOWER ALL ECF'S BY 20% TO HELP EQUALIZE CLASS. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY 10% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 1 SALE. DUE TO EQ RATIO BEING OVER 50%, NO CHANGE AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 4 SALES, ALL DIFFERENT STYLES HOMES. DUE TO LACK OF GOOD MARKET DATA AND EQ RATIO BEING OVER 50%, NO CHANGES.</p> <p>FOR 2020 - 3 SALES, ALL DIFFERENT STYLE HOMES DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES COULD BE MADE.</p>
042	NEIGHBORHOOD 042-CYNTHIA & SPRAGUE	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 7 SALES-ALL RANCH STYLE. SUPPORTS NO CHANGE FOR 2025.</p> <p>FOR 2024 - 4 RANCH SALES. CURRENT RANCH ECF IS: .850. SALES SUGGEST AN ECF OF: .768; ANALYSIS SUGGESTS: .7445. DUE TO CURRENT MARKET AND EQ RATIO BEING NEAR 50% ALREADY, CHANGE RANCH ECF TO: .800</p> <p>THEREFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 2 RANCH SALES & 1 TRI. CHANGE RANCH & TRI'S & BI'S FROM: .800 TO: 1.000. CHANGE ALL OTHERS FROM: .450 & .900 TO: .900.</p> <p>1-19-23: LOWERED ALL ECF'S BY 10% TO HELP EQUALIZE THE CLASS. 27 JAN 23 - LOWERED ALL ECF'S ANOTHER 5% TO HELP EQUALIZE THE CLASS.</p>
043	NEIGHBORHOOD 043-LOVE'S LAZY LAGOON CAMPGROUND	0.250	<p>FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25</p> <p>FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. THEREFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. DUE TO EQ RATIO BEING OVER 50%; LOWERED ECF FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES AS THIS IS A CAMPGROUND.</p> <p>FOR 2020 - NO SALES AS THIS IS A CAMPGROUND & DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2018 - NO SALES. USED SAME ECF AS OTHER SALES : 043, 044, .46, 047, 048, 049, 051, 62 & 63. CHANGED ECF FROM .580 TO .400 DUE TO 401 CLASS RATIO STILL OVER 50% AND LACK OF MARKETABILITY FOR THESE AREAS BEING BLDGS ON LEASED LAND.</p>

Code	Description	Ave. ECF	Comments
044	NEIGHBORHOOD 044 SOMERSET MOBILE HOME COMMUNITY		<p>0.250 FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A MOBILE HOME PARK. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES AS THIS IS A MOBILE HOME PARK.</p> <p>FOR 2020 -NO SALES AS THIS IS A MOBILE HOME PARK & DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>SIMILAR AREAS: 043, 044, .46, 047, 048, 049, 051, 62, & 63. THIS AREA HAS A LACK OF MARKETABILITY AS BLDGS ON LEASED LAND.</p>
045	RURAL RESIDENTIAL-PREMIUM SITES	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - ONE SALE. NOT ENOUGH TO CHANGE ECF COUPLED WITH THE CLASS IS EQUALIZED.</p> <p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - NO SALES. DUE TO CURRENT MARKET, NO CHANGES AT THIS TIME. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - NO SALES. DUE TO EQ RATIO BEING OVER 50% NO CHANGES AT THIS TIME. LOWER ECF'S BY 5% DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE.</p> <p>FOR 2021 - NO SALES. DUE TO EQ RATIO BEING OVER 50%, LOWERED ALL ECF'S BY 5% TO HELP EQUALIZE CLASS.</p>
046	NEIGHBORHOOD 046-NARROWS CAMPGROUND BLDG- LEASED L		<p>0.250 FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - ONE VALID SALE IN THIS CAMPGROUND. DUE TO EQ RATIO OVER 50% CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES. NOT PREPRESENTATIVE AS THE SALE IS OF UNTAXABLE IMPROVEMENTS. NO CHANGE DUE TO EQ RATIO</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>SIMILAR AREAS: 043, 044, .46, 047, 048, 049, 051, 62, & 63. THIS AREA HAS A LACK OF MARKETABILITY AS BLDGS ON LEASED LAND.</p>

Code	Description	Ave. ECF	Comments
047	NEIGHBORHOOD 047-LAKECREST MO HM PARK-BLDG-LEASED	0.250	<p>FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY TRAILER PARK AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A MOBILE HOME PARK. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 2 SALES. NOT PREPRESENTATIVE AS THE SALE IS OF UNTAXABLE IMPROVEMENTS. SALES FROM SIMILAR AREA</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>SIMILAR AREAS: 043, 044, .46, 047, 048, 049, 051, 62, & 63. THIS AREA HAS A LACK OF MARKETABILITY AS BLDGS ON LEASED LAND.</p>
048	NEIGHBORHOOD 048-RANDALL COVE COOP-BLDGS-LEASED	0.250	<p>FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - ONE SALE. NOT ENOUGH TO CHANGE ECF. THERFORE, NO CHANGES AT THIS TIME DUE TO EQ RATIO BEING NEAR 50% ALREADY.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS.</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p>
049	NEIGHBORHOOD-049-FISHERMAN'S COVE PARK-BLDG-LEASED	0.250	<p>CAMPGROUND CLOSED IN 2019. NO LONGER A VALID ECF AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE FROM SIMILAR AREA-NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. FOR 2022 REMOVE THIS TABLE.</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>FOR 2017 - USED EQ STUDY'S TRAILER ECF OF .591 & CHANGE ALL STYLES TO AN ECF OF: .580 BASED ON ONE BLL SALEIN AREA 043. AFTER EQUALIZING ALL NEIGHBORHOOD'S BASED ON THEIR SALES; ASSESSOR FINDS THAT HE IS STILL OVER-ASSESSING, THERFORE, REDUCE ALL BLL ECF'S TO: .500 FOR 2017. SALES AREAS: 043, 044, .46, 047, 048, 051, 62,</p>

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Code	Description	Ave. ECF	Comments
051	NEIGHBORHOOD 051-RAYMOND'S CAMPGROUND-BLDG'S-LEASE	0.250	<p>FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEAR 50%.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - 1 SALE FROM SIMILAR AREA-NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS.</p> <p>FOR 2020 -2 SALES. NOT REPRESENTATIVE AS THE SALE INCLUDES UNTAXABLE IMPROVEMENTS. DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>SIMILAR AREAS: 043, 044, .46, 047, 048, 049, 051, 62, & 63. THIS AREA HAS A LACK OF MARKETABILITY AS BLDGS ON LEASED LAND.</p>
052	NEIGHBORHOOD 052-ADOLPH SHORE & SIMILAR-RURAL AREA	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET, RAISED ALL ECF'S FROM .600 TO .700</p> <p>FOR 2024 - NO SALES. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEAR 50%.</p> <p>FOR 2023 - 1 SALE. CURRENT ECF-ALL: .520. CHANGE ALL TO: .700 1-23-23: HAD TO LOWER ECF BY 10% IN ORDER TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 1 SALE. NO CHANGES AT T HIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALE & DUE TO EQ RATIO OVER 50% NO CHANGE AT THIS TIME.</p> <p>FOR 2020 -NO SALES & DUE TO EQ RATIO NOT ALLOWING THAT MUCH PLUS ADJUSTMENT-NO CHANGES.</p> <p>FOR 2019 - NO IMPROVED SALES. DUE TO EQ RATIO & NEW COST MANUAL CHANGE ECF FROM .700 TO .500</p>
053	NEIGHBORHOOD 053-SAUK RIVER FRTG	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .700 CHANGE TO .750. ALL OTHERS NO CHANGE AT THIS TIME.</p> <p>FOR 2024 - 2 RANCH & 1 TRI-LEVEL SALES. CURRENT RANCH ECF: .665, CURRENT TRI-LEVEL ECF: .800. CHANGE RANCH ECF TO: .700 & TRI-LEVEL ECF TO: .85</p> <p>FOR 2023 - SALES, 3 RANCH, 2 2 STORY, 1 TRI-LEVEL; CHANGED RANCH ECF FROM: .631 TO: .665; CHANGED ALL OTHER ECF'S FROM: .738 TO: .858. 1-23-23: HAD TO LOWER ECF BY 5% (EXCEPT RANCH STYLE) IN ORDER TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 5 SALES, 2 RANCH, 2 2-STORY 1 TRI; USE .671 FOR RANCH STYLE DUE TO EQ RATIO IS OVER 50% & LACK OF HOMES FOR SALE & .858 FOR 2 STORY'S & .788 FOR ALL OTHER STYLES. ASSESSOR KNOWS THE RANCH ECF WILL COME BACK AS A PROBLEM! DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p>

Code	Description	Ave. ECF	Comments
100	NEIGHBORHOOD 100-NORTH MOOR ESTATES	0.893	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES.</p> <p>FOR 2025 - 1 RANCH SALE. CURRENT RANCH ECF: .500; ALL OTHERS ARE: .450. CHANGE ALL ECF'S TO: .650</p> <p>FOR 2024 - NO SALES. NO CHANGE AS EQ RATIO IS NEARLY OVER 50%.</p> <p>FOR 2023 - 1 SALE. NO CHANGE DUE TO CURRENT EQ RATIO IS OVER 50%. 1-23-23: HAD TO LOWER ECF'S BY 5% EXCEPT RANCH STYLE TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - 2 RANCH SALES. NO CHANGE DUE TO CURRENT EQ RATIO IS OVER 50%. LOWER ECF'S BY 5% DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE.</p> <p>FOR 2021 - 2 RANCH SALES. 1 IS A BOCA CODE BUILT HM, THE OTHER A HUD-BUILT HOME. ECF SHOW THE CONTRAST. DUE TO CURRENT EQ RATIO WELL OVER 50%, NO CHANGES AT THIS TIME.</p>
1995	IFT-1995	0.900	NOT A VALID SALES AREA ANY LONGER
43	NEIGHBORHOOD 43-VAN BLARCOM BEACH AREA	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. CURRENT ECF'S FOR ALL: .800 CHANGE ALL ECF'S TO:.900</p> <p>FOR 2024 - 1 SALE. NO CHANGE DUE TO CURRENT EQ RATIO IS NEARLY OVER 50%.</p> <p>FOR 2023 - 1 SALE. NO CHANGE DUE TO CURRENT EQ RATIO IS NEARLY OVER 50%. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - NO CHANGE DUE TO CURRENT EQ RATIO IS OVER 50%. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME. THIS IS A VERY VALUABLE AREA AND THE WEIGHT OF THESE SALES WILL HURT THE WHOLE CLASS.</p> <p>FOR 2020 - NO SALES. DUE TO EQ RATIO, NO CHANGES AT THIS TIME AS THIS IS A VERY VALUABLE AREA AND THE WEIGHT OF THESE SALES WILL HURT THE WHOLE CLASS.</p>
49	COM US-27 (NORTH)	1.000	<p>FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS.</p> <p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .538 USED ALL 11 COM SALES.</p> <p>FOR 2024 - 1 SALE; NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS .459. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - NO SALES. USED 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. CHANGE ECF FROM: .500 TO: .459</p> <p>FOR 2022 - NO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p>

Code	Description	Ave. ECF	Comments
53	NEIGHBORHOOD 53-NORTH MOOR ESTATES-NEAREST WATER	0.948	FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05 FOR 2025 - 1 SALE. CURRENT ECF FOR ALL IS: .850; CHANGE ALL ECF'S TO: .950 FOR 2024 - 1 SALE. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEARLY OVER 50%. FOR 2023 - 1 SALE. DUE TO CURRENT MARKET AND EQ RATIO, CHANGE ECF FROM .600 TO .850 FOR 2022 - NO SALES. NO CHANGE AT THIS TIME. CHANGE ECF'S FROM: .700 TO: .650 DUE TO CURRENT EQ RATIO IS OVER 50%. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2020 - 3 RANCH SALES. CURRENT RANCH ECF IS: .700 AND SALES SUGGEST RANCH ECF TO: .761. DUE TO EQ RATIO BEING AT: 51.17 NO CHANGE AT THIS TIME. FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL, CHANGE ECF FROM .800 TO .700 & LEAVE TRAILERS AT .644 TO HELP EQUALIZE
56	2018 AG	0.873	NO LONGER A VALID SALES AREA FOR 2018 -USED SALES AREA 040 TO BEST REFLECT THE ECF FOR THE AG PROPERTIES AS THERE WERE NO AG IMPROVED SALES IN EQ TIME FRAME. CHANGED SIMILAR STYLES ECF TO MATCH SALES OF SIMILAR STYLES. SEE ASSESSOR ANALYSIS WORK SHEET. FOR 2017 - NO AG IMPROVED SALES IN EQ TIME FRAME; USED THE 040 SALES AREA-RURAL RESIDENTIAL TO BEST REFLECT THE IMPROVEMENTS IN THE AG AREA; CHANGED THE RANCH ECF'S TO: .728 AND THE 2 STORY ECF'S TO: .934; ALL OTHERS STAYED THE SAME.
57	COM US-12 (WEST)	0.999	FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS. FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .550 USED ALL 11 COM SALES. FOR 2024 - NO SALES; CURRENT ECF IS .455. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528 FOR 2023 - NO SALES. USED 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. NO CHANGES AT THIS TIME. FOR 2022 - NO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF
58	COM US 27 (SOUTH)	0.999	FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS. FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .700.- USED SALES FROM COMM & IND SALES AREAS. FOR 2024 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .455. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528 FOR 2023 - NO SALES. USED 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. NO CHANGES AT THIS TIME. FOR 2022 - NO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS FOR 2021 - 1 SALE, NOT THE MOST REPRESENTATIVE OF THE OVERALL CLASS & DUE TO EQ RATIO AT: 49.67 NO CHANGE TO ECF

Code	Description	Ave. ECF	Comments
59	COM-RURAL LOCATIONS	0.999	<p>FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS.</p> <p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .724 USED ALL 11 COM SALES.</p> <p>FOR 2024 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS .455. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - 2 SALES W/ 2 SALES FROM OTHER COM AREAS. ONLY USED 2 SALES DUE TO OTHERS BEING HOMES W/A BUSINESS OR BOUGHT TO EXPAND COM BUSINESS. ECF SUPPORTS CURRNET ECF FOR ALL AREAS. NO CHANGES.</p> <p>FOR 2022 - TWO SALES. CHANGE ECF FROM:.500 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2019 - 3 SALES. NOT THE MOST REPRESENTATIVE DUE TO EQ RATIO & NEW COST MANUAL; CHANGE AG & COM ECF FROM .610 TO .600 TO HELP EQUALIZE</p>
60	COM-WILLOWBROOK/SIMILAR AREAS	0.900	<p>FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS.</p> <p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHANGE TO .724 USED ALL 11 COM SALES.</p> <p>FOR 2024 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS .500. CURRENT ECF IS .500. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - ONE SALE. ALSO LOOKED AT 2 SALES FROM OTHER COM AREAS. 1 SALE DOES NOT SET THE MARKET & THIS SALE WAS TO EXPAND EXISTING BUSINESS. CURRENT ECF .455 CHANGED TO: .500 DUE TO BEING A PRIME AREA.</p> <p>FOR 2022 - ONE SALE. CHANGE ECF FROM:.600 TO: .455 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 - NO SALES. AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p>
61	COM-HIGH TRAFFIC AREAS	0.999	<p>FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS.</p> <p>FOR 2025 - NO SALES. CURRENT ECF IS: .528 CHG TO: .724 DUE 1 SALE USED ALL 11 COM SALES.</p> <p>FOR 2024 - NO SALES. CURRENT ECF IS .700. USE SALES FROM ALL TWP COM SALES AREAS. NO CHANGE AT THIS TIME.</p> <p>2023 -NO SALES.4 SALES FROM OTHER COM AREAS IN TWP ARE NOT TRULY REPRESENTATIVE AS THEY ARE NOT "HIGH TRAFFIC" AREAS. DUE TO EQ RATIO BEING WITHIN LIMITS, NO CHANGES AT THIS TIME. CURRENT ECF: .750 1-18-23-EQ RATIO IS OVER 50%, REDUCED ECF BY 5% TO HELP EQUALIZE THE CLASS.</p>

Code	Description	Ave. ECF	Comments
62	NEIGHBORHOOD 62-GRAND VILLAGE MO HO PARK BLDGS-LEA	0.250	<p>FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. LOOK AT TRAILER PARK SALES.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p> <p>FOR 2020 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p> <p>SIMILAR AREAS: 043, 044, .46, 047, 048, 049, 051, 62, & 63. THIS AREA HAS A LACK OF MARKETABILITY AS BLDGS ON LEASED LAND.</p>
63	NEIGHBORHOOD 63 -MEMORIAL PARK-BLDGS ON LEASED	0.250	<p>FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES. NO CHANGE FROM LAST YEAR.</p> <p>FOR 2024 - NO SALES. LOOK AT TRAILER PARK SALES.</p> <p>FOR 2023 - 1 SALE-VALID??. NO CHANGE AT THIS TIME TO ANY CAMPGROUND AREA.</p> <p>FOR 2022 - NO SALES AS THIS IS A CAMPGROUND. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p> <p>FOR 2020 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p> <p>FOR 2019 - NO SALES. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL COUPLED WITH THESE ARE BLL'S; CHANGE ECF TO .250</p> <p>SIMILAR AREAS: 043, 044, .46, 047, 048, 049, 051, 62, & 63. THIS AREA HAS A LACK OF MARKETABILITY AS BLDGS ON LEASED LAND.</p>
65	NEIGHBORHOOD 65-FAIRWAY AREA DUPLEXS	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. DUE TO CURRENT MARKET CHANGE ALL ECF'S FROM .900 TO .950</p> <p>FOR 2024 - NO SALES. DUE TO UNIQUENESS OF AREA AND CLASS RATIO IS AT: 49.81; NO CHANGE AT THIS TIME.</p> <p>FOR 2023 - NO SALES & DUE TO UNIQUENESS OF AREA CHANGE ECF'S BACK TO 2022 SUGGESTED OF: .900</p> <p>FOR 2022 - NO SALES & DUE TO EQ RATIO OVER 50%-NO CHANGES AT THIS TIME. LOWER ECF'S FROM: 900 TO .850 DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.</p> <p>FOR 2021 - NO SALES & DUE TO STARTING EQ RATIO OVER 50%-NO CHANGES AT THIS TIME.</p> <p>FOR 2020 - NO SALES & DUE TO STARTING EQ RATIO OVER 50% NO CHANGES</p>

Code	Description	Ave. ECF	Comments
66	NEIGHBORHOOD 66-EBYVIEW WITH WATER FRONTAGE	0.948	FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05 FOR 2025 - 1 SALE. CURRENT ECF FOR ALL: .600; CHANGE ALL ECF'S TO: .700. FOR 2024 - NO SALES. NO CHANGE AT THIS TIME. FOR 2023 - NO SALES. NO CHANGE AT THIS TIME. FOR 2022 - NO SALES. DUE TO EQ RATION BEING OVER 50% NO CHANGES AT THIS TIME. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - NO SALES. DUE TO EQ RATION BEING OVER 50% NO CHANGES AT THIS TIME. FOR 2020 - ONE SALE & DUE TO EQ RATION BEING OVER 50% NO CHANGES FOR 2019 - 1 SALE. NO CHANGES. DUE TO EQ RATIO & NEW COST MANUAL CHANGE ECF FROM .750 TO .650 TO HELP EQUAIZE
67	2019 AG	0.873	NO LONGER A VALID SALES AREA FOR 2019 - NO SALES. USED SA 040 DUE IT BEING MOST REPRESENTATIVE OF FARM PROPERTIES. FOR 2018 -USED SALES AREA 040 TO BEST REFLECT THE ECF FOR THE AG PROPERTIES AS THERE WERE NO AG IMPROVED SALES IN EQ TIME FRAME. CHANGED SIMILAR STYLES ECF TO MATCH SALES OF SIMILAR STYLES. SEE ASSESSOR ANALYSIS WORK SHEET. FOR 2017 - NO AG IMPROVED SALES IN EQ TIME FRAME; USED THE 040 SALES AREA-RURAL RESIDENTIAL TO BEST REFLECT THE IMPROVEMENTS IN THE AG AREA; CHANGED THE RANCH ECF'S TO: .728 AND THE 2 STORY ECF'S TO: .934; ALL OTHERS STAYED THE SAME.
68	2020 AG	0.720	NO LONGER A VALID SALES AREA FOR 2020 - DUE TO LACK OF IMPROVED AG SALES; USED RURAL SALES AREA (040) WHICH BEST REPRESENTS HOMES IN THIS AREA & CLASS. CHANGED AG ECF FROM 1.000 TO .850 TO EQUALIZE THE SINGLE FAMILY ECF TABLE IS NOT WORKING IN THIS CLASS.
69	NEIGHBORHOOD-COUNTRY SIDE MO HO PARK BLDGS-LEASED	0.250	FOR 2026 - NO SALES IN EQ TIME FRAME. ASSESSOR USED A SALE DATED 5-29-25 JUST TO HAVE A VALID SALE TO USE. DUE TO LACK OF RELIABLE SALES CHANGE ECF FROM: .10 TO .25 FOR 2025 - NO SALES, NO CHANGE. FOR 2024 - NO SALES. NO CHANGE. FOR 2023 - NO SALES. REDUCED ECF FROM .15 TO .10 DUE TO MARKET APPEAL LOSS OF BEING IN A TRAILER PARK. FOR 2022 - NO SALES. CHANGE ALL ECF'S FROM: .25 TO: .15. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS. FOR 2021 - NO VALID SALES: BLDGS ON LEASED IN COUNTRY SIDE MOBILE HOME PARK. USED ECF OF SIMILAR NEIGHBORHOODS. CHANGE ECF FROM: 1.000 TO .250 TO MATCH OTHER TRAILER PARK AREAS.
70	2021 AG	0.671	AS THIS IS A MOBILE HOME PARK. NO LONGER A VALID SALES AREA. FOR 2021 - 14 SALES, SEE WORK SHEET FOR ECF'S BY STYLE. THIS ECF AREA IS FROM THE RURAL RESIDENTIAL CLASS-040 S.A. DUE TO STARTING EQ RATIO AND CHANGING LAND VALUES UPWARD PER ACRE, HAD TO LOWER ALL ECF'S, EXCEPT THOSE WITH ADEQUATE SALES, TO EQUALIZE THE CLASS.

Code	Description	Ave. ECF	Comments
71	2025 AG	0.940	NOT USED FOR 2026 FOR 2025: NO REPRESENTATIVE FARM SALES; THEREFORE USED SALES AREA 040 FROM THE RURAL RES CLASS. CHANGED ECF FROM: .880 TO .940 FOR 2024: NO FARM SALES: USED ECF FROM THE RURAL RES CLASS-S.A. 040 TO USE ON THE AG IMPROVEMENTS. ALSO USED VARIOUS CONSTRUCTION STYLE ECF'S FROM THIS SALES ANALYSIS. FOR 2023 - NO FARM SALES; USED ECF FROM THE RURAL RES CLASS-040 S.A.: 18 VALID SALES. CURRENT ECF RANCH ECF: .880. CURRENT 2 STORY: .816. ALL OTHERS: .806. CHANGE RANCH TO .920. CHANGE LOG TO: 1.000. CHANGE ALL OTHERS TO: .900. FOR 2022 - NO FARM SALES, THEREFORE USED ECF AREA IS FROM THE RURAL RESIDENTIAL CLASS-040 S.A.: CHANGED RANCH TO: .880, CHANGED 2 STORY TO: .816 AND ALL OTHER STYLES TO: .806 DUE TO STARTING EQ RATIO AND CHANGING LAND VALUES UPWARD PER ACRE, HAD TO LOWER ALL ECF'S, EXCEPT THOSE WITH ADEQUATE SALES, TO EQUALIZE THE CLASS.
72	2026 AG	0.885	FOR 2026 - NO IMPROVED AG CLASSED SALES. USED 6 SALES FORM SALES AREA 040. THIS CREATED AN ECF OF.885 WHICH CAUSED THIS CLASS TO BE OVER-ASSESSED AT A RATIO OF: 51.10; THEREFORE, REDUCED ECF TO: .74 IN ORDER TO EQUALIZE CLASS AT A RATIO OF: 49.84
AIRPO	AIRPORT-BONA VISTA PLAT	0.893	FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .885 & RANCH ECF AT: .905 & ALL OTHER STYLES AT: .885 DUE TO 42 SALES WERE RANCH STYLE WITH ONLY 6 OTHER STYLES SELLING-NOT REPRESENTATIVE. USED .950 ON CONTEMPORARY & 2 STORY STYLES. FOR 2025 - 1 SALE. CURRENT RANCH ECF IS: .689. ALL OTHERS .670. CHANGE ALL ECF'S TO: .696 FOR 2024 - 1 SALE. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEARLY OVER 50%. FOR 2023 - 2 RANCH SALES. CHANGE ECF FOR RANCH HOMES FROM: .670 TO: .689. CHANGE ALL OTHERS FROM: .65 TO .670 FOR 2022 - 5 RANCH SALES. CHANGE ECF FOR RANCH HOMES ONLY FROM: .735 TO: .720 NO OTHER CHANGES DUE TO EQ RATIO BEING OVER 50%. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZ FOR 2021 - 4 RANCH SALES. CHANGED LAND VALUES FROM EXTRACTION METHOD AND CHANGED ECF OF RANCH HOMES FROM: .700 TO .735 PER SALES. FOR 2020 - 1 RANCH STYLE SALE WHICH SUGGESTS A CHANGE FROM .700 TO .833; DUE TO EQ RATIO BEING OVER 50% NO CHANGES.
APOINT	AIRPORT HANGARS/BUSINESSES	0.600	FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS. FOR 2025 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .600; DUE TO EQ RATIO USED ECF OF: .700 FOR 2024 - USED SALES FROM COM AREAS, AIRPORT HANGARS & INDUSTRIAL IN ORDER TO DEVELOP AN ECF CHANGED ECF FROM: .589 TO .616 BASED ON 14 TOTAL SALES. DUE TO BEING OVER-EQUALIZED AFTER ALL ECF'S CALCULATED; HAD TO LOWER ECF TO: .550 FOR 2023 - NO SALES. ALSO USED SALES FROM CITY OF BRONSON AND QUINCY VILLAGE WH ICH SUPPORT CURRENT ECF. NO CHANGES AT TIME DUE TO CURRENT LEVEL OF ASSMT BEING JUST OVER 50%. FOR 2022 - USED SALES FROM CITY OF BRONSON & QUINCY VILLAGE. CHANGE ECF FROM: .650 TO .589 DUE TO EQ RATIO OVER 50% LOWERED TO: .500. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 3-5% TO HELP EQUALIZE CLASS.

Code	Description	Ave. ECF	Comments
C-1	COM US-12 (EAST)	0.999	<p>FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS.</p> <p>FOR 2025 - 4 SALES. CURRENT ECF IS: .528 CHG TO: .623 USING ALL 11 COM SALES.</p> <p>FOR 2024 - 5 SALES. CURRENT ECF IS .500. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528 USING THE 5 COM SALES AT THIS TIME TO SET ECF</p> <p>FOR 2023 - NO SALES. 2 SALES FROM OTHER COM AREAS ARE NOT REPRESENTATIVE. NO CHANGES AT TIME DUE TO CURRENT LEVEL OF ASSMT BEING JUST OVER 50%.</p> <p>FOR 2022 - ONE SALE. CHANGE ECF FROM: .550 TO: .500 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 -ONE SALE AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - ONE SALE & DUE TO EQ RATIO OVER 50% NO CHANGES. TO EQUALIZE, HAD TO LOWER ALL ECFs FROM .800 & .600 BY 5%</p>
C-RES	COM W/RESIDENTIAL USE	0.644	<p>FOR 2026 - USED SALES FROM ALL COM AREAS IN ORDER TO DEVELOP AN ECF. CHANGED ECF FROM: .550 TO .725 BASED ON ANALYSIS. DUE TO NEW COST MANUAL, HAD TO REDUCE ECF TO: .580 IN ORDER TO EQUALIZE THE CLASS.</p> <p>FOR 2025 - 1 SALE NOT REPRESENTATIVE OF CLASS. CURRENT ECF IS: .528 CHG TO: .550 USED ALL 11 COM SALES</p> <p>FOR 2024 - CURRENT ECF IS .500. USE SALES FROM ALL TWP COM SALES AREAS. CHANGE ECF TO: .528</p> <p>FOR 2023 - ONE SALE. 1 SALE DOE NOT SET THE MARKET. NO CHANGE TO ECF AT THIS TIME DUE TO EQ RATIO BEING SLIGHTLY OVER 50%. 1-18-23-EQ RATIO IS OVER 50%, REDUCED ECF BY 5% TO HELP EQUALIZE THE CLASS.</p> <p>FOR 2022 - ONE SALE. CHANGE ECF FROM: .600 TO: .550 DUE TO EQ RATIO OVER 50% - TO EQUALIZE CLASS</p> <p>FOR 2021 -ONE SALE AND DUE TO EQ RATIO BEING AT: 49.67 NO CHANGE TO ECF</p> <p>FOR 2020 - NO SALES. DUE TO EQ RATIO & THIS BEING HOMES IN THE COM DISTRICTS; NO CHANGES AT THIS TIME.</p>
INDUS	INDUSTRIAL	0.850	<p>FOR 2026 - NO VALID IND SALES. USED SALES FROM COMM SALES AREAS: USED 6 SALES; DEVELOPED ECF OF: .885 WHICH CAUSED CLASS OF BE OVER-ASSESSED. REDUCED ECF TO: .56 IN ORDER TO EQUALIZE CLASS DUE TO NEW COST MANUAL RATES.</p> <p>FOR 2025 - USED SALES FROM COMM SALES AREAS. CHANGE ECF FROM: .575 TO .584</p> <p>FOR 2024 - USED SALES FROM SALES AREAS: C-1, COM US-12, 58, COM US27 SOUTH & INDUSTRIAL WITH A TOTAL OF 14 SALES. CHANGED ECF FROM: .519 TO .575</p> <p>FOR 2023 - USED SALES FROM CITY OF BRONSON & QUINCY VILLAGE. CHANGE ECF FROM: .589 TO: .579</p> <p>FOR 2022 - USED SALES FROM CITY OF BRONSON & QUINCY VILLAGE. CHANGE ECF FROM: .690 TO .589</p> <p>FOR 2021 -NO SALES; DUE TO EQ STARTING RATIO BEING AT: 46.76 CHANGED ECF FROM: .6000 TO ECF: .6900</p> <p>NO IND SALES IN COUNTY. FORCED TO BACK INTO AN ECF.</p> <p>FOR 2020 - NO SALES, HOWEVER, DUE TO EQ RATIO STARTING AT: 50.87; LOWERED ECF FROM: .624 TO: .550</p> <p>FOR 2019 - NO SALES. NO CHANGES DUE TO EQ RATIO</p>

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DB: Coldwater Twp 2026

Code	Description	Ave. ECF	Comments
RIVER	RIVER FRONT PROPERTIES	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - 1 SALE IS NOT REPRESENTATIVE OF AREA. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEARLY OVER 50%.</p> <p>FOR 2024 - 1 SALE IS NOT REPRESENTATIVE OF AREA. NO CHANGE AT TH IS TIME DUE TO EQ RATIO BEING NEARLY OVER 50%.</p> <p>FOR 2023 - 1 SALE. CURRENT ECF-ALL: .500. NO CHANGE DUE TO CURRENT MARKET</p> <p>FOR 2022 - 3 SALES; ONE WAS A TRAILER THAT WAS RAZED AND A DB'L WIDE SITS ON THE SITE. NO SALES. DUE TO EQ RATION BEING OVER 50% NO CHANGES AT THIS TIME. LOWERED ECF'S .600 TO .550 DUE TO EQ RATIO OVER 50% IN ORDER TO EQUALIZE. DUE TO EQ RATIO OVER 50%, LOWERED ECF'S BY 5% TO HELP EQUALIZE CLASS.</p>
W50	NEIGHBORHOOD W50-WOODCHUCK PT	0.948	<p>FOR 2026 - USED ALL SIMILAR AREAS TO SET ECF FOR ALL STYLES AT: .935 EXCEPT 2 STORY & CONTEMPORARY STYLES AT: 1.05</p> <p>FOR 2025 - NO SALES. RAISE ALL ECF'S BY 12% DUE TO CURRENT MARKET.</p> <p>FOR 2024 - 3 SALES. CURRENT ECF FOR ALL: .790. SALES SUGGEST ECF IS: .893. DUE TO EQ RATIO, CHANGE ALL ECF'S TO: .850. DUE TO BEING OVER 50%, REDUCED ECF'S TO: .830 TO EQUALIZE CLASS.</p> <p>FOR 2023 - 3 SALES. CURRENT ECF FOR ALL: .550. SUGGESTED ECF IS: .947, MEAN ECF IS:.955, MEDIAN ECF IS: .920. CHANGE ECF TO: .900. 27 JAN 23 - HAD TO LOWER ALL ECF'S BY: 5% TO HELP EQUALIZE THE CLASS. THEN ANOTHER 6% TO EQUALIZE THE CLASS</p> <p>FOR 2022 - ONE SALE IN EQ TIME FRAME OR LAST 6 YEARS. A TYPICAL 2 STORY FOR THIS AREA SUGGESTING AN ECF CHANGE FROM: .600 TO .920. GIVEN THIS TIME IS A "SELLERS" MARKET; CHANGE ECF TO: .800 TO ALLOW FOR CURRENT MARKET AND EQ RATIO. LOWERED ECF FROM: .800 TO .750 DUE TO EQ RATIO OVER 50%, THEN HAD TO LOWER ECF FROM .750 TO .550 IN ORDER TO EQUALIZE.</p>