

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Efec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table
080-003-100-010-05	1514 E LINWOOD RD	5/17/2021	\$111,920	QC	\$111,920	\$111,920	\$116,910	0.0	0.0	27.98	13.01		\$4,000	\$0.09	080-003-100-030-02	AG LAND
080-005-300-015-05	COTTAGE GROVE RD	8/3/2018	\$42,000	WD	\$42,000	\$42,000	\$27,488	0.0	0.0	6.87	6.87		\$6,114	\$0.14		AG LAND
080-005-300-015-05	COTTAGE GROVE RD	6/12/2020	\$55,000	WD	\$55,000	\$55,000	\$27,488	0.0	0.0	6.87	6.87		\$8,006	\$0.18		AG LAND
080-005-400-035-00	791 E COTTAGE GROVE RD	10/24/2018	\$367,750	WD	\$367,750	\$343,994	\$175,000	0.0	0.0	77.00	38.00		\$4,467	\$0.10	080-005-300-010-00	AG LAND
080-009-400-080-00	PARISH RD	4/12/2019	\$118,000	WD	\$118,000	\$118,000	\$132,750	0.0	0.0	30.00	30.00		\$3,933	\$0.09		AG LAND
080-016-400-010-00	RIVER & MACKINAW RD	1/30/2020	\$238,500	WD	\$238,500	\$238,500	\$250,291	0.0	0.0	54.66	36.80		\$4,363	\$0.10	080-016-400-010-02, 080-016-400-010-06	AG LAND
080-021-200-015-02	RIVER & MACKINAW	5/26/2021	\$10,000	WD	\$10,000	\$10,000	\$28,670	0.0	0.0	8.67	8.67		\$1,153	\$0.03		AG LAND
080-021-200-015-04	1452 RIVER	8/9/2021	\$45,000	WD	\$45,000	\$45,000	\$34,810	0.0	0.0	10.00	10.00		\$4,500	\$0.10		AG LAND
080-021-200-015-05	RIVER & MACKINAW	9/17/2021	\$41,000	WD	\$41,000	\$41,000	\$33,492	0.0	0.0	10.00	10.00		\$4,100	\$0.09		AG LAND
080-022-100-005-12	MACKINAW RD	7/5/2019	\$96,174	WD	\$96,174	\$96,174	\$122,660	0.0	0.0	24.66	24.66		\$3,900	\$0.09		AG LAND
080-029-400-005-00	FRASER RD	5/19/2021	\$140,000	WD	\$140,000	\$140,000	\$46,560	0.0	0.0	11.64	11.64		\$12,027	\$0.28	080-029-400-005-01	AG LAND
080-029-400-020-01	805 E BEAVER RD	2/10/2023	\$320,000	WD	\$320,000	\$241,657	\$23,000	0.0	0.0	5.00	5.00		\$48,331	\$1.11		AG LAND
080-030-200-030-00	2218 7 MILE RD	4/14/2021	\$346,500	WD	\$346,500	\$190,000	\$198,900	0.0	0.0	40.00	40.00		\$4,750	\$0.11		AG LAND
080-032-200-005-00	756 E BEAVER RD	10/9/2018	\$476,000	OTH	\$476,000	\$396,747	\$403,500	0.0	0.0	81.50	81.50		\$4,868	\$0.11		AG LAND
080-033-200-055-07	MACKINAW RD	7/9/2020	\$128,200	WD	\$128,200	\$128,200	\$126,700	0.0	0.0	25.34	25.34		\$5,059	\$0.12		AG LAND
080-034-400-045-04	E TOWNLINE 14 RD	5/31/2018	\$310,700	WD	\$310,700	\$310,700	\$291,750	0.0	0.0	60.15	60.15		\$5,165	\$0.12		AG LAND
080-034-400-045-05	E TOWNLINE 14 RD	12/8/2021	\$297,792	WD	\$297,792	\$297,792	\$300,100	0.0	0.0	61.82	61.82		\$4,817	\$0.11		AG LAND
Totals:			\$3,144,536		\$3,144,536	\$2,806,684	\$2,340,069	0.0		542.16	470.33					
										Average per Net Acre=>	5,176.86	Average per SqFt=>	\$0.12			

Crop Land \$4,600	1.0	\$13,000	3.0	\$21,000	10.0	\$57,500	30.0	\$142,500
Woods/Non Till \$3,500	1.5	\$15,000	4.0	\$26,000	15.0	\$82,500	40.0	\$180,000
Tile Full 40-50 \$500	2.0	\$17,000	5.0	\$31,250	20.0	\$105,000	50.0	\$212,500
Tile Under 40' \$600	2.5	\$18,750	7.0	\$42,000	25.0	\$125,000	100.0	\$400,000
Tile 4 Rod 66' \$300								
Random Tile \$150								
Wet Swamp \$3,000								
Right of Way \$0								

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Net Acres	Wood/ ROW/ etc.	Value of Wood/ ROW/ Tile, etc.	Acres of Crop Land	Value of Crop Land	\$/Acre of Crop Land	\$/SqFt of Crop Land	Other Parcels in Sale	Tile
080-021-200-015-04	1452 RIVER	8/9/2021	\$45,000	WD	\$45,000	\$45,000	\$34,810	10.000	7.220	\$22,300	2.780	\$22,700	\$8,165	\$0.19		Tile Full 40-50
080-021-200-015-05	RIVER & MACKINAW	9/17/2021	\$41,000	WD	\$41,000	\$41,000	\$33,492	10.000	7.880	\$23,948	2.120	\$17,052	\$8,043	\$0.18		Tile Full 40-50
080-032-200-005-00	756 E BEAVER RD	10/9/2018	\$476,000	OTH	\$476,000	\$396,747	\$403,500	81.500	2.000	\$45,750	79.500	\$350,997	\$4,415	\$0.10		Tile Full 40-50
080-033-200-055-07	MACKINAW RD	7/9/2020	\$128,200	WD	\$128,200	\$128,200	\$126,700	25.340	0.000	\$12,670	25.340	\$115,530	\$4,559	\$0.10		Tile Full 40-50
080-034-400-045-05	E TOWNLINE 14 RD	12/8/2021	\$297,792	WD	\$297,792	\$297,792	\$300,100	61.820	3.000	\$35,410	58.820	\$262,382	\$4,461	\$0.10		Tile Full 40-50
080-030-200-030-00	2218 7 MILE RD	4/14/2021	\$346,500	WD	\$346,500	\$190,000	\$198,900	40.000	1.000	\$0	39.000	\$190,000	\$4,872	\$0.11		Tile Under 40'
Totals:			\$1,334,492		\$1,334,492	\$1,098,739	\$1,097,502	228.660	21.100	\$140,078	207.560	\$958,661				
											Average		Average			
											per Net Acre=>	\$4,619	per SqFt=>	\$0.11		

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Net Acres	Acres of Crop Land/ Tile & ROW	Value of Crop Land & Tile	Acres of Woods	Value of Woods	\$/Acre of Woods	\$/SqFt of Woods	Other Parcels in Sale	Land Nbhd
080-021-200-015-04	1452 RIVER	8/9/2021	\$45,000	WD	\$45,000	\$45,000	\$34,810	10.000	3.030	\$14,178	6.970	\$30,822	\$4,422	\$0.10		Tile Full 40-50
080-021-200-015-05	RIVER & MACKINAW	9/17/2021	\$41,000	WD	\$41,000	\$41,000	\$33,492	10.000	2.370	\$10,812	7.630	\$30,188	\$3,956	\$0.09		Tile Full 40-50
080-034-400-045-05	E TOWNLINE 14 RD	12/8/2021	\$297,792	WD	\$297,792	\$297,792	\$300,100	61.820	59.820	\$297,041	2.000	\$751	\$376	\$0.01		Tile Full 40-50
Totals:			\$383,792		\$383,792	\$383,792	\$368,402	81.820	65.220	\$322,031	16.600	\$61,761				
											Average		Average			
											per Net Acre=>	\$3,721	per SqFt=>	\$0.09		

Due to lack of sales in the time frame, we have added historical sales.

Kawkawlin Township

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Other Parcels in Sale	Class
080-010-400-060-01	868 S HURON RD	01/12/22	\$65,000	WD	\$65,000	\$4,491	\$25,200	90.0	284.0	0.59	0.59	\$50	\$7,651	\$0.18		201
080-015-200-070-03	1092 S HURON RD	11/21/18	\$17,500	WD	\$17,500	\$17,500	\$21,000	150.0	213.0	0.73	0.73	\$117	\$23,874	\$0.55		202
080-010-400-160-00	863 S HURON RD	08/28/19	\$250,000	LC	\$250,000	\$81,689	\$57,120	204.0	391.0	0.94	0.65	\$400	\$87,181	\$2.00	080-010-400-165-00, 080-010-400-165-01, 080-010-400-175-00	201
080-035-200-100-00	2528 OLD KAWKAWLIN	05/23/18	\$125,000	WD	\$125,000	\$125,000	\$82,040	293.0	575.0	3.87	3.87	\$427	\$32,316	\$0.74		201
100-019-400-050-01	MIDLAND RD	04/26/21	\$68,250	WD	\$68,250	\$68,250	\$166,405	254.4	929.8	5.24	5.43	\$268	\$13,032	\$0.30		202
080-023-100-125-00	1639 S HURON RD	05/11/18	\$200,000	WD	\$200,000	\$111,516	\$67,200	240.0	345.0	1.90	1.90	\$465	\$58,662	\$1.35		201
Totals:			\$725,750		\$725,750	\$408,446	\$418,965	1,231.4		13.26	13.17					
								Average per FF=>	\$332	Average per Net Acre=>	30,795.90	Average per SqFt=>	\$0.71			

FF Rate	Commercial & Industrial	Rate	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Other Parcels in Sale	Class
1.0	\$280	\$16,000	3.0	\$45,000	10.0	\$90,000	30.0	\$225,000	201
1.5	\$280	\$23,625	4.0	\$58,000	15.0	\$127,500	40.0	\$290,000	201
2.0	\$280	\$31,000	5.0	\$70,000	20.0	\$165,000	50.0	\$350,000	201
2.5	\$280	\$38,125	7.0	\$84,000	25.0	\$200,000	100.0	\$450,000	201

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt	Other Parcels in Sale	Class
080-026-400-025-00	2401 S HURON RD	01/04/21	\$750,000	WD	\$750,000	\$1,206	\$90,000	0.0	0.0	10.00	10.00	\$121	\$0.00			201
080-010-400-060-01	868 S HURON RD	01/12/22	\$65,000	WD	\$65,000	\$4,491	\$25,200	90.0	284.0	0.59	0.59	\$7,651	\$0.18			201
070-026-400-045-00	1590 W YOUNGS DITCH RD	06/08/22	\$109,900	WD	\$109,900	\$109,900	\$204,778	0.0	0.0	9.56	9.56	\$11,496	\$0.26			202
100-019-400-050-01	MIDLAND RD	04/26/21	\$68,250	WD	\$68,250	\$68,250	\$166,405	254.4	929.8	5.24	5.43	\$13,032	\$0.30			202
080-036-200-050-01	2918 E BEAVER RD	09/24/21	\$68,000	WD	\$68,000	\$68,000	\$57,490	0.0	0.0	3.61	3.61	\$18,837	\$0.43			202
080-015-200-070-03	1092 S HURON RD	11/21/18	\$17,500	WD	\$17,500	\$17,500	\$21,000	150.0	213.0	0.73	0.73	\$23,874	\$0.55			202
080-026-400-175-02	2320 HURON RD	03/29/18	\$140,000	WD	\$140,000	\$69,150	\$66,780	101.0	225.0	2.77	2.25	\$24,946	\$0.57	080-026-400-175-00		201
080-035-200-100-00	2528 OLD KAWKAWLIN	05/23/18	\$125,000	WD	\$125,000	\$125,000	\$82,040	293.0	575.0	3.87	3.87	\$32,316	\$0.74			201
080-029-400-005-01	2320 FRASER RD	05/19/21	\$140,000	WD	\$140,000	\$118,301	\$48,454	0.0	0.0	2.80	2.80	\$42,205	\$0.97	080-029-400-005-00		201
080-036-100-055-00	2710 S HURON RD	11/01/19	\$300,000	PTA	\$300,000	\$148,876	\$52,360	0.0	0.0	3.04	3.04	\$48,972	\$1.12			201
080-036-100-055-00	2710 S HURON RD	11/07/18	\$315,000	WD	\$315,000	\$163,876	\$52,360	0.0	0.0	3.04	3.04	\$53,907	\$1.24			201
080-023-100-125-00	1639 S HURON RD	05/11/18	\$200,000	WD	\$200,000	\$111,516	\$67,200	240.0	345.0	1.90	1.90	\$58,662	\$1.35			201
080-026-400-025-00	2401 S HURON RD	11/23/22	\$1,380,000	WD	\$1,380,000	\$631,206	\$90,000	0.0	0.0	10.00	10.00	\$63,121	\$1.45			201
Totals:			\$3,678,650		\$3,678,650	\$1,637,272	\$1,024,067	1,128.4		57.15	56.82					
								Average per Net Acre=>	28,648.18	Average per SqFt=>	\$0.66					

Bay County Analysis - Rural (Used as backup information)

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/Sq	Other Parcels in Sale	Class
070-026-400-045-00	1590 W YOUNGS DITCH RD	6/8/2022	\$109,900	WD	\$109,900	\$109,900	\$204,778	-	-	9.560	9.560	#DIV/0!	\$11,496	0.26		202
080-036-200-050-01	E BEAVER RD	9/24/2021	\$68,000	WD	\$68,000	\$68,000	\$114,707	-	-	3.610	3.610	#DIV/0!	\$18,837	0.43		202
100-019-400-050-01	MIDLAND RD	4/26/2021	\$68,250	WD	\$68,250	\$68,250	\$166,405	254.40	929.76	5.237	5.430	\$268	\$13,032	0.30		202
						\$246,150				18.407	Average totals:	\$13,373	\$ 0.31			

Due to lack of sales in the time frame, we have added historical sales.

Due to the lack of sales in Kawkawlin Township, similar properties were added from other units within the County.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class		
080-002-100-010-07	218 2ND ST	07/27/18	\$13,000	WD	\$13,000	\$13,000	\$28,500	0.0	0.0	4.75	4.75		\$2,737	\$0.06		RES ACREAGE	402		
080-002-300-005-12	SHAW LANE	05/14/21	\$20,000	WD	\$20,000	\$20,000	\$19,600	0.0	0.0	1.96	1.96		\$10,204	\$0.23		RES ACREAGE	402		
080-003-200-110-06	1865 LeBOURDAIS RD	11/04/21	\$180,000	WD	\$180,000	\$9,619	\$15,060	0.0	0.0	2.51	2.51		\$3,832	\$0.09		RES ACREAGE	401		
080-008-100-030-06	613 7 MILE RD	10/30/20	\$75,900	WD	\$75,900	\$7,569	\$10,100	0.0	0.0	1.01	1.01		\$7,494	\$0.17		RES ACREAGE	401		
080-009-400-085-02	PARISH RD	01/31/19	\$1,000	PTA	\$1,000	\$1,000	\$2,700	0.0	0.0	0.27	0.27		\$3,704	\$0.09		RES ACREAGE	401		
080-010-200-005-01	1965 E NORTH BOUTELL RD	08/13/21	\$222,000	WD	\$222,000	\$84,988	\$62,000	0.0	0.0	16.00	16.00		\$5,312	\$0.12		RES ACREAGE	001		
080-010-200-100-00	1750 E COTTAGE GROVE RD	10/01/20	\$126,000	WD	\$126,000	\$34,460	\$31,525	0.0	0.0	5.61	5.61		\$6,143	\$0.14		RES ACREAGE	001		
080-010-200-100-01	1750 E COTTAGE GROVE RD	01/08/21	\$114,100	WD	\$114,100	\$23,489	\$10,100	0.0	0.0	1.01	1.01		\$23,256	\$0.53		RES ACREAGE	401		
080-010-300-155-00	1680 E NORTH BOUTELL RD	09/21/20	\$99,000	WD	\$99,000	\$24,842	\$12,200	0.0	0.0	1.22	1.22		\$20,362	\$0.47		RES ACREAGE	401		
080-011-300-015-00	2015 PARISH RD	11/27/21	\$92,000	WD	\$92,000	\$23,932	\$16,000	0.0	0.0	2.40	2.40		\$9,972	\$0.23		RES ACREAGE	401		
080-015-100-110-01	1632 PARISH RD	04/26/21	\$106,000	WD	\$106,000	\$24,822	\$18,200	0.0	0.0	1.82	1.82		\$13,638	\$0.31		RES ACREAGE	401		
080-016-200-085-00	1369 WETTERS RD	10/25/22	\$172,780	PTA	\$172,780	\$74,432	\$18,000	0.0	0.0	2.20	2.20		\$33,833	\$0.78		RES ACREAGE	401		
080-016-300-030-01	1491 FRASER RD	05/05/22	\$92,000	WD	\$92,000	\$37,338	\$16,500	0.0	0.0	1.65	1.65		\$22,629	\$0.52		RES ACREAGE	401		
080-019-300-025-01	126 SCHMIDT RD	10/01/21	\$200,000	WD	\$200,000	\$43,092	\$24,120	0.0	0.0	4.02	4.02		\$10,719	\$0.25		RES ACREAGE	401		
080-021-100-010-02	1735 FRASER RD	06/10/22	\$380,000	WD	\$380,000	\$235,513	\$48,420	0.0	0.0	11.14	11.14		\$21,141	\$0.49		RES ACREAGE	401		
080-021-300-005-04	1811 FRASER RD	05/01/18	\$350,000	WD	\$350,000	\$29,424	\$45,180	0.0	0.0	10.06	10.06		\$2,925	\$0.07		RES ACREAGE	401		
080-022-100-005-03	MACKINAW RD.	10/26/22	\$38,500	WD	\$38,500	\$38,500	\$42,133	0.0	0.0	9.14	9.14		\$4,212	\$0.10		RES ACREAGE	402		
080-023-100-100-01	1739 S HURON RD	01/11/21	\$44,000	WD	\$44,000	\$11,461	\$4,500	0.0	0.0	0.45	0.45		\$25,469	\$0.58		RES ACREAGE	401		
080-024-100-005-00	2684 RIVER RD	08/16/21	\$286,000	WD	\$286,000	\$70,119	\$43,667	0.0	0.0	9.60	9.60		\$7,304	\$0.17		RES ACREAGE	401		
080-026-400-180-00	2314 S HURON RD	11/08/19	\$143,000	WD	\$143,000	\$22,334	\$9,200	0.0	0.0	0.92	0.92		\$24,276	\$0.56		RES ACREAGE	401		
080-026-400-180-00	2314 S HURON RD	06/18/21	\$182,500	WD	\$182,500	\$61,834	\$9,200	0.0	0.0	0.92	0.92		\$67,211	\$1.54		RES ACREAGE	401		
080-026-400-215-12	E BEAVER RD	05/05/22	\$35,000	WD	\$35,000	\$35,000	\$23,880	0.0	0.0	3.98	3.98		\$8,794	\$0.20		RES ACREAGE	401		
080-027-300-005-00	1717 E BEAVER RD	04/27/18	\$185,000	WD	\$185,000	\$12,076	\$15,100	0.0	0.0	1.51	1.51		\$7,997	\$0.18		RES ACREAGE	401		
080-027-300-010-04	BEAVER RD	07/19/18	\$20,000	WD	\$20,000	\$20,000	\$19,200	0.0	0.0	2.08	2.08		\$9,615	\$0.22		RES ACREAGE	102		
080-027-300-010-05	BEAVER RD	06/23/17	\$20,000	WD	\$20,000	\$20,000	\$19,200	0.0	0.0	2.08	2.08		\$9,615	\$0.22		RES ACREAGE	402		
080-027-400-010-08	2454 4 MILE RD	11/10/20	\$120,000	WD	\$120,000	\$13,026	\$10,000	0.0	0.0	1.00	1.00		\$13,026	\$0.30		RES ACREAGE	401		
080-029-300-025-12	2435 7 MILE RD	10/01/21	\$440,000	WD	\$440,000	\$82,803	\$15,840	0.0	0.0	2.64	2.64		\$31,365	\$0.72		RES ACREAGE	401		
080-029-300-025-12	2435 7 MILE RD	01/01/22	\$440,000	LC	\$440,000	\$82,803	\$15,840	0.0	0.0	2.64	2.64		\$31,365	\$0.72		RES ACREAGE	401		
080-030-100-025-01	2060 MOSHER RD	07/30/21	\$120,000	WD	\$120,000	\$25,050	\$10,200	0.0	0.0	1.02	1.02		\$24,559	\$0.56		RES ACREAGE	401		
080-030-100-025-02	MOSHER RD	05/05/21	\$25,627	WD	\$25,627	\$25,627	\$30,575	0.0	0.0	5.23	5.23		\$4,900	\$0.11		RES ACREAGE	102		
080-030-200-030-01	2218 7 MILE RD	08/16/21	\$175,000	WD	\$175,000	\$50,931	\$15,400	0.0	0.0	1.54	1.54		\$33,072	\$0.76		RES ACREAGE	401		
080-030-400-005-11	2444 7 MILE	12/20/19	\$325,000	WD	\$325,000	\$38,174	\$23,940	0.0	0.0	3.99	3.99		\$9,567	\$0.22		RES ACREAGE	401		
080-033-400-010-17	E TOWNLINE 14	07/15/19	\$3,000	WD	\$3,000	\$3,000	\$16,900	0.0	0.0	1.69	1.69		\$1,775	\$0.04		RES ACREAGE	001		
080-034-200-020-06	2682 OLD BEAVER RD	11/28/17	\$350,000	WD	\$350,000	\$123,123	\$17,200	0.0	0.0	2.28	2.28		\$54,001	\$1.24		RES ACREAGE	401		
080-036-200-040-01	BEAVER RD	11/30/21	\$10,000	WD	\$10,000	\$10,000	\$44,833	0.0	0.0	9.95	9.95		\$1,005	\$0.02		RES ACREAGE	402		
080-036-400-015-00	2846 KAWKAWLIN RIVER DR	02/07/18	\$334,000	WD	\$334,000	\$52,024	\$42,367	0.0	0.0	9.21	9.21		\$5,649	\$0.13		RES ACREAGE	401		
080-036-400-200-00	2903 BOY SCOUT RD	02/14/19	\$240,000	OTH	\$240,000	\$69,533	\$8,700	0.0	0.0	0.87	0.87		\$79,923	\$1.83		RES ACREAGE	401		
080-036-400-220-01	2865 EAST KAWKAWLIN RIVER DR	08/03/20	\$380,000	WD	\$380,000	\$31,835	\$13,000	0.0	0.0	1.30	1.30		\$24,488	\$0.56		RES ACREAGE	401		
		Totals:	\$6,160,407		\$6,160,407	\$1,586,773	\$829,080	0.0		141.67	141.67								
										Average per Net Acre=>	11,200.49	Average per SqFt=>	\$0.26						

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class	
080-010-100-005-01	1701 E NORTH BOUTELL RD	11/12/20	\$220,000	WD	\$220,000	\$59,590	\$44,280	270.0	310.0	1.92	1.92	\$221	\$31,020	\$0.71		RES ACREAGE	401	
080-015-400-050-01	1899 RIVER RD	02/18/21	\$160,000	WD	\$160,000	\$3,474	\$29,356	179.0	242.0	0.99	0.99	\$19	\$3,495	\$0.08		RES ACREAGE	401	
080-016-100-040-02	1067 WETTERS RD	10/17/17	\$118,000	WD	\$118,000	\$41,633	\$41,000	250.0	562.0	3.23	3.23	\$167	\$12,909	\$0.30		RES ACREAGE	402	
080-023-100-065-01	2125 SCHMIDT RD	04/28/21	\$245,000	WD	\$245,000	\$75,658	\$31,500	220.0	340.0	2.67	0.95	\$344	\$28,368	\$0.65	080-023-100-065-00	RES ACREAGE	401	
080-032-200-020-13	2620 FRASER RD	01/30/20	\$387,000	WD	\$387,000	\$47,200	\$26,240	160.0	320.0	1.18	1.18	\$295	\$40,170	\$0.92		RES ACREAGE	401	
Totals:			\$1,130,000		\$1,130,000	\$227,555	\$172,376	1,079.0		9.98	8.27							
								Average per FF=>	\$211	Average per Net Acre=>	22,796.53	Average per SqFt=>	\$0.52					

Res Acreage FF \$200	1.0	\$14,000	3.0	\$22,500	10.0	\$55,000	30.0	\$120,000
	1.5	\$18,000	4.0	\$26,000	15.0	\$78,750	40.0	\$140,000
	2.0	\$20,000	5.0	\$31,250	20.0	\$100,000	50.0	\$162,500
	2.5	\$21,250	7.0	\$42,000	25.0	\$112,500	100.0	\$300,000

Due to lack of sales in the time frame, we have added historical sales.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class	
080-001-100-010-04	135 S LINWOOD BEACH RD	12/21/22	\$240,000	WD	\$240,000	\$240,000	\$126,420	147.0	0.0	0.43	0.43	\$1,633	\$558,140	\$12.81		Bay Waterfront	402	
080-012-200-050-00	541 S LINWOOD BEACH RD	08/16/22	\$534,000	WD	\$534,000	\$327,748	\$180,330	163.3	302.0	0.88	0.69	\$2,007	\$371,596	\$8.53	080-012-100-200-98	Bay Waterfront	401	
080-B05-000-013-00	1063 BRISSETTE BEACH RD	09/10/21	\$425,000	WD	\$425,000	\$100,209	\$107,500	50.0	0.0	0.00	0.00	\$2,004	#DIV/0!	#DIV/0!		Bay Waterfront	401	
080-B05-000-027-01	1127 BRISSETTE BEACH RD	10/05/20	\$318,000	WD	\$318,000	\$169,748	\$113,762	100.0	100.0	0.23	0.00	\$1,698	\$754,436	\$17.32	080-013-200-111-99	Bay Waterfront	401	
080-S10-000-033-00	347 S LINWOOD BEACH RD	08/23/21	\$585,000	WD	\$585,000	\$311,374	\$166,250	125.0	250.0	0.40	0.34	\$2,491	\$776,494	\$17.83	080-001-300-226-98	Bay Waterfront	401	
080-S10-000-040-00	317 S LINWOOD BEACH RD	10/01/21	\$390,000	WD	\$390,000	\$190,982	\$112,400	99.0	250.0	0.29	0.23	\$1,929	\$667,769	\$15.33	080-001-300-231-98	Bay Waterfront	401	
080-S10-000-047-00	283 S LINWOOD BEACH RD	06/14/19	\$500,000	LC	\$500,000	\$284,278	\$161,250	75.0	200.0	0.34	0.34	\$3,790	\$826,390	\$18.97	080-001-300-005-05, 080-001-300-236-98	Bay Waterfront	401	
080-S15-000-025-00	643 S LINWOOD BEACH RD	09/25/18	\$225,000	WD	\$225,000	\$225,000	\$112,500	100.0	250.0	0.29	0.23	\$2,250	\$783,972	\$18.00	080-012-100-190-98	Bay Waterfront	001	
080-W05-000-002-00	989 S LINWOOD BEACH RD	11/19/20	\$229,900	WD	\$229,900	\$99,046	\$107,500	50.0	194.0	0.22	0.22	\$1,981	\$444,152	\$10.20		Bay Waterfront	401	
080-W05-000-013-00	941 S LINWOOD BEACH RD	06/03/22	\$518,000	WD	\$518,000	\$196,934	\$112,502	100.0	315.0	0.36	0.25	\$1,969	\$544,017	\$12.49	080-012-300-144-99	Bay Waterfront	401	
080-W05-000-014-00	939 S LINWOOD BEACH RD	11/19/20	\$363,000	WD	\$363,000	\$140,426	\$107,500	50.0	216.0	0.25	0.25	\$2,809	\$566,234	\$13.00		Bay Waterfront	401	
080-W05-000-053-00	765 S LINWOOD BEACH RD	08/10/20	\$200,000	LC	\$200,000	\$107,191	\$90,300	42.0	230.0	0.22	0.22	\$2,552	\$482,842	\$11.08		Bay Waterfront	401	
Totals:			\$4,527,900		\$4,527,900	\$2,392,936	\$1,498,214	1,101.3		3.91	3.21							
								Average per FF=>	\$2,173	Average per Net Acre=>	612,004.09	Average per SqFt=>	\$14.05					

Bay Front FF \$2,175

Due to lack of sales in the time frame, we have added historical sales.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class	
080-035-200-035-00	2370 E BEAVER RD	05/16/19	\$79,500	WD	\$79,500	\$11,137	\$18,029	121.0	247.0	0.69	0.69	\$92	\$16,235	\$0.37		Beaver Rd	401	
080-029-300-020-00	605 E BEAVER RD	12/04/20	\$152,500	PTA	\$152,500	\$51,131	\$17,284	116.0	189.0	0.50	0.50	\$441	\$101,652	\$2.33		Beaver Rd	401	
080-036-100-145-00	2658 E BEAVER RD	04/22/21	\$245,000	WD	\$245,000	\$122,061	\$31,886	214.0	676.0	3.32	3.32	\$570	\$36,754	\$0.84	Outlier - Out	Beaver Rd	401	
Totals:			\$232,000		\$232,000	\$62,268	\$35,313	237.0		1.19	1.19							
								Average per FF=>	\$263	Average per Net Acre=>	52,370.06	Average per SqFt=>	\$1.20					

FF Rate
Beaver Rd \$200

Due to lack of sales in the time frame, we have added historical sales.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Class
080-036-200-145-00	2955 LAURIA RD	04/06/06	\$205,000	WD	\$205,000	\$80,910	\$59,840	242.0	713.0	7.92	7.92	\$334	\$10,215	\$0.23		001
080-036-400-205-00	2865 BOY SCOUT RD	06/06/01	\$143,000	WD	\$143,000	\$3,492	\$14,450	110.0	0.0	0.30	0.30	\$32	\$11,640	\$0.27		401
080-036-400-215-00	2871 BOY SCOUT RD	09/08/11	\$120,000	WD	\$120,000	\$1,871	\$16,165	61.0	0.0	3.50	3.50	\$31	\$535	\$0.01		401
080-036-400-220-02	2855 KAWKAWLIN RIVER DR	12/14/15	\$267,500	PTA	\$267,500	\$112,345	\$21,500	215.0	162.0	0.80	0.80	\$523	\$140,431	\$3.22		401
Totals:			\$735,500		\$735,500	\$198,618	\$111,955	628.0		12.52	12.52					
							Average			Average			Average			
							per FF=>		\$316	per Net Acre=>	15,862.79		per SqFt=>	\$0.36		

River Front FF \$300

Not enough sales in the current time frame, so we had to use historical sales.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class
080-L06-012-008-00	414 GUY ST	01/05/22	\$130,000	WD	\$130,000	\$5,893	\$6,480	60.0	120.0	0.17	0.17	\$98	\$35,715	\$0.82		LINWOOD VILLA 401	
080-L06-013-012-00	102 5TH ST	05/13/22	\$27,000	WD	\$27,000	\$15,877	\$6,480	60.0	120.0	0.17	0.17	\$265	\$96,224	\$2.21		LINWOOD VILLA 401	
080-L06-014-001-00	501 GUY ST	08/06/21	\$151,000	WD	\$151,000	\$13,639	\$12,960	120.0	240.0	0.66	0.66	\$114	\$20,634	\$0.47		LINWOOD VILLA 401	
080-L06-017-002-00	203 GUY ST	08/07/18	\$46,000	WD	\$46,000	\$6,749	\$6,480	60.0	120.0	0.17	0.17	\$112	\$40,903	\$0.94		LINWOOD VILLA 401	
080-L06-018-011-01	MABEL ST	09/17/18	\$6,500	WD	\$6,500	\$6,500	\$6,480	60.0	120.0	0.17	0.17	\$108	\$39,394	\$0.90		LINWOOD VILLA 401	
080-L10-002-006-00	308 E CENTER ST	08/13/21	\$221,000	WD	\$221,000	\$6,020	\$10,800	100.0	253.0	0.58	0.58	\$60	\$10,361	\$0.24		LINWOOD VILLA 401	
Totals:			\$581,500		\$581,500	\$54,678	\$49,680	460.0		1.90	1.90						
								Average per FF=>		\$119	Average per Net Acre=>	28,747.63	Average per SqFt=>	\$0.66			

FF Rate
Linwood Village \$120

Not enough sales in the current time frame, so we had to use historical sales.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land		Effec. Front	Depth	Net Acres	Total Acres	Dollars/	Dollars/	Dollars/	Other Parcels in Sale	Land Table	Class		
						Residual	Est. Land Value					FF	Acres	SqFt					
080-008-100-005-00	741 E NORTH BOUTELL RD	09/14/21	\$159,000	WD	\$159,000	\$29,403	\$11,000	110.0	231.0	0.58	0.58	\$267	\$50,434	\$1.16		LOCAL FRONTA	401		
080-009-400-035-00	820 MACKINAW RD	02/24/23	\$75,000	WD	\$75,000	\$14,292	\$10,500	105.0	243.0	0.59	0.59	\$136	\$24,389	\$0.56		LOCAL FRONTA	401		
080-010-100-005-12	1685 E NORTH BOUTELL RD	05/03/21	\$150,000	WD	\$150,000	\$8,763	\$10,925	152.2	310.3	0.95	0.95	\$58	\$9,224	\$0.21		LOCAL FRONTA	401		
080-010-200-005-02	711 HURON RD.	09/01/22	\$145,000	WD	\$145,000	\$32,327	\$20,000	200.0	270.0	1.24	1.24	\$162	\$26,070	\$0.60		LOCAL FRONTA	401		
080-010-300-075-00	1557 PARISH RD	05/20/21	\$97,900	WD	\$97,900	\$24,814	\$10,500	105.0	220.0	0.53	0.53	\$236	\$46,819	\$1.07		LOCAL FRONTA	401		
080-010-400-010-00	1770 E NORTH BOUTELL RD	08/11/21	\$202,500	WD	\$202,500	\$18,381	\$10,500	105.0	243.0	0.59	0.59	\$175	\$31,367	\$0.72		LOCAL FRONTA	401		
080-011-100-025-00	2073 E NORTH BOUTELL RD	11/05/21	\$146,500	WD	\$146,500	\$58,603	\$28,000	280.0	189.0	1.22	1.22	\$209	\$48,233	\$1.11		LOCAL FRONTA	401		
080-012-100-110-00	699 S KOLBIAS DR	10/01/21	\$92,800	WD	\$92,800	\$25,534	\$10,000	100.0	300.0	0.69	0.69	\$255	\$37,060	\$0.85		LOCAL FRONTA	401		
080-014-100-005-02	2131 WETTERS RD	10/11/21	\$98,000	WD	\$98,000	\$13,596	\$16,200	162.0	210.0	0.78	0.78	\$84	\$17,408	\$0.40		LOCAL FRONTA	401		
080-015-300-060-04	1514 WETTERS RD	08/17/22	\$23,500	WD	\$23,500	\$23,500	\$24,100	241.0	243.0	1.34	1.34	\$98	\$17,485	\$0.40		LOCAL FRONTA	402		
080-020-200-005-00	1540 FRASER RD	04/02/21	\$213,000	WD	\$213,000	\$17,818	\$19,100	191.0	240.0	1.05	1.05	\$93	\$16,937	\$0.39		LOCAL FRONTA	401		
080-022-300-035-01	1859 MACKINAW RD	07/30/21	\$145,000	WD	\$145,000	\$28,351	\$24,900	249.0	337.0	1.93	1.93	\$114	\$14,720	\$0.34		LOCAL FRONTA	401		
080-023-100-085-02	2235 SCHMIDT RD	10/27/22	\$125,000	WD	\$125,000	\$26,064	\$11,000	110.0	210.0	0.53	0.53	\$237	\$49,177	\$1.13		LOCAL FRONTA	401		
080-026-300-050-00	2100 JOSE RD	05/16/22	\$165,000	WD	\$165,000	\$55,295	\$22,500	225.0	235.0	1.21	1.21	\$246	\$45,548	\$1.05		LOCAL FRONTA	401		
080-027-100-005-00	2243 MACKINAW RD	09/20/21	\$125,000	WD	\$125,000	\$14,645	\$8,000	80.0	175.0	0.32	0.32	\$183	\$45,623	\$1.05		LOCAL FRONTA	401		
080-031-100-020-00	2655 8 MILE RD	03/04/22	\$60,000	WD	\$60,000	\$15,063	\$19,000	190.0	205.0	0.89	0.89	\$79	\$16,849	\$0.39		LOCAL FRONTA	401		
080-032-100-020-00	626 E BEAVER RD	05/24/22	\$166,500	WD	\$166,500	\$55,752	\$20,000	200.0	240.0	1.10	1.10	\$279	\$50,592	\$1.16		LOCAL FRONTA	401		
080-034-400-035-03	1884 LAURIA RD	03/31/22	\$220,000	WD	\$220,000	\$54,135	\$34,172	341.7	282.0	1.87	1.87	\$158	\$28,949	\$0.66		LOCAL FRONTA	401		
080-036-200-190-01	2763 LAURIA RD	04/13/21	\$186,000	WD	\$186,000	\$13,216	\$10,500	105.0	210.0	0.51	0.51	\$126	\$26,119	\$0.60		LOCAL FRONTA	401		
080-036-400-055-05	2990 LAURIA RD	12/09/21	\$113,000	WD	\$113,000	\$45,624	\$21,500	215.0	226.0	1.12	1.12	\$212	\$40,918	\$0.94		LOCAL FRONTA	401		
080-036-400-175-00	2979 BOY SCOUT RD	11/22/21	\$90,000	WD	\$90,000	\$19,899	\$13,200	132.0	165.0	0.50	0.50	\$151	\$39,798	\$0.91		LOCAL FRONTA	401		
080-P05-000-008-00	1716 E LINWOOD RD	08/04/22	\$180,000	WD	\$180,000	\$34,339	\$20,000	200.0	250.0	1.15	1.15	\$172	\$29,912	\$0.69		LOCAL FRONTA	401		
Totals:			\$2,978,700		\$2,978,700	\$629,414	\$375,597	3,798.9			20.68	20.68							
								Average per FF=>	\$166			Average per Net Acre=>	30,432.94			Average per SqFt=>	\$0.70		

Local Frontage \$150	1.0	\$14,000	3.0	\$28,500	10.0	\$75,000	30.0	\$185,000
	1.5	\$18,000	4.0	\$37,000	15.0	\$105,000	40.0	\$200,000
	2.0	\$20,000	5.0	\$45,000	20.0	\$130,000	50.0	\$225,000
	2.5	\$24,375	7.0	\$56,000	25.0	\$150,000	100.0	\$400,000

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class	
080-023-300-070-00	1996 S HURON RD	06/03/21	\$45,000	WD	\$45,000	\$3,116	\$8,400	84.0	120.0	0.23	0.23	\$37	\$13,489	\$0.31		M-13	401	
080-015-200-080-00	1124 S HURON RD	12/10/21	\$189,000	WD	\$189,000	\$44,892	\$12,000	120.0	377.0	1.04	1.04	\$374	\$43,207	\$0.99		M-13	401	
080-023-300-090-00	1935 S HURON RD	03/28/22	\$138,000	WD	\$138,000	\$25,356	\$10,000	100.0	237.0	0.54	0.54	\$254	\$46,610	\$1.07		M-13	401	
080-015-200-100-00	1182 S HURON RD	03/17/23	\$140,500	OTH	\$140,500	\$50,207	\$11,000	110.0	316.0	0.80	0.80	\$456	\$62,916	\$1.44		M-13	401	
Totals:			\$512,500		\$512,500	\$123,571	\$41,400	414.0		2.61	2.61							
								Average per FF=>	\$298	Average per Net Acre=>	47,308.96	Average per SqFt=>	\$1.09					

M-13 Sewer FF Rate \$300

Out

080-010-200-030-01	661 S HURON RD	11/04/21	\$157,900	WD	\$157,900	\$93,961	\$13,170	131.7	370.0	1.12	1.12	\$713	\$83,969	\$1.93		M-13	401
080-023-300-110-00	1865 S HURON RD	06/06/22	\$147,000	WD	\$147,000	\$86,482	\$10,100	101.0	305.0	0.53	0.53	\$856	\$163,174	\$3.75		M-13	401
080-014-100-095-00	1147 S HURON RD	09/13/22	\$154,000	WD	\$154,000	\$75,427	\$6,600	66.0	330.0	0.50	0.50	\$1,143	\$150,854	\$3.46		M-13	401

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class	
080-C05-000-002-00	486 MARION DR	08/17/18	\$88,000	WD	\$88,000	\$24,123	\$8,000	80.0	113.0	0.42	0.42	\$302	\$57,711	\$1.32		MARION DR	401	
080-C05-000-002-00	486 MARION DR	08/19/22	\$133,000	WD	\$133,000	\$69,123	\$8,000	80.0	113.0	0.42	0.42	\$864	\$165,366	\$3.80		MARION DR	401	
080-C05-000-008-00	438 MARION DR	10/06/21	\$145,000	WD	\$145,000	\$37,586	\$8,000	80.0	113.0	0.42	0.42	\$470	\$89,919	\$2.06		MARION DR	401	
080-C05-000-012-00	445 MARION DR	08/17/18	\$123,900	WD	\$123,900	\$5,261	\$8,000	80.0	113.0	0.42	0.42	\$66	\$12,586	\$0.29		MARION DR	401	
Totals:			\$489,900		\$489,900	\$136,093	\$32,000	320.0		1.67	1.67							
								Average per FF=>	\$425	Average per Net Acre=>	81,395.33	Average per SqFt=>	\$1.87					

FF Rate
Marion & Maroba Dr \$300

The following has historical sales added as backup to rate.

Parcel Number	Street Address	Sale Date	Sale Price	Instr.	Adj. Sale \$	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/ FF	Dollars/ Acre	Dollars/ SqFt	Other Parcels in Sale	Land Table	Class	
080-C05-000-001-00	494 MARION DR	05/13/04	\$84,460	WD	\$84,460	\$3,556	\$8,000	80.0	113.0	0.42	0.42	\$44	\$8,507	\$0.20		MARION DR	401	
080-C05-000-002-00	486 MARION DR	08/20/15	\$79,900	WD	\$79,900	\$16,023	\$8,000	80.0	113.0	0.42	0.42	\$200	\$38,333	\$0.88		MARION DR	401	
080-C05-000-002-00	486 MARION DR	08/17/18	\$88,000	WD	\$88,000	\$24,123	\$8,000	80.0	113.0	0.42	0.42	\$302	\$57,711	\$1.32		MARION DR	401	
080-C05-000-002-00	486 MARION DR	08/19/22	\$133,000	WD	\$133,000	\$69,123	\$8,000	80.0	113.0	0.42	0.42	\$864	\$165,366	\$3.80		MARION DR	401	
080-C05-000-008-00	438 MARION DR	10/06/21	\$145,000	WD	\$145,000	\$37,586	\$8,000	80.0	113.0	0.42	0.42	\$470	\$89,919	\$2.06		MARION DR	401	
080-C05-000-012-00	445 MARION DR	08/17/18	\$123,900	WD	\$123,900	\$5,261	\$8,000	80.0	113.0	0.42	0.42	\$66	\$12,586	\$0.29		MARION DR	401	
Totals:			\$654,260		\$654,260	\$155,672	\$48,000	480.0		2.51	2.51							
								Average per FF=>	\$324	Average per Net Acre=>	62,070.18	Average per SqFt=>	\$1.42					

Not enough sales in the current time frame, so we had to use historical sales.