

Code	Description	Comments
Unit 12 - UNION TOWNSHIP		
00001	NORTH BRANCH	
00002	SOUTH BRANCH	
00003	MAIN BOARDMAN RIVER	
00004	RENNIE LAKE M&B/W	
00006	RENNIE VIEW FOREST	
038	RENNIE LAKE WOODS	
040	ISLAND LAKE/W	FF FACTOR CHANGED FROM 1 TO .3 FOR 2025
101	METES & BOUNDS 1	NORTH TOWNSHIP
102	METES & BOUNDS 2	SOUTH TOWNSHIP
201	COMMERCIAL LAND	
301	INDUSTRIAL	
898	BUILDINGS ON LEASED LAND	
900	PERSONAL PROPERTY	

Unit -

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 00001.NORTH BRANCH, Last Edited: 01/16/2025

Frontages:

Frontage 'A':	Description: 'N BRANCH	'	FF Rate: 450
	Standard Frontage: 200		Standard Depth : 0
Frontage 'B':	Description: 'MAIN RIVER	'	FF Rate: 450
	Standard Frontage: 200		Standard Depth : 0
Frontage 'C':	Description: 'S BRANCH	'	FF Rate: 450
	Standard Frontage: 200		Standard Depth : 0

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Rates for Rate Table '2024 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT	: 0
CON ESMT RIVER:	0
RD. R.O.W.	: 0
	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 00002.SOUTH BRANCH, Last Edited: 01/16/2025

Frontages:
Frontage 'A': Description: 'SOUTH BRANCH' FF Rate: 450
Standard Frontage: 200 Standard Depth : 0

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Rates for Rate Table '2020 RATE TABLE 1', (Acres)

HYDRIC SOIL : 3,000
POND : 3,000
MARSH : 3,000
CON ESMT : 0
CON ESMT RIVER: 0
RD. R.O.W. : 0
Private Lake : 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 00003.MAIN BOARDMAN RIVER, Last Edited: 01/16/2025

Frontages:

Frontage 'A':	Description: 'MAIN RIVER	'	FF Rate: 450
	Standard Frontage: 200	'	Standard Depth : 0
Frontage 'B':	Description: 'CREEK	'	FF Rate: 35
	Standard Frontage: 200	'	Standard Depth : 0
Frontage 'C':	Description: 'NORTH BRANCH	'	FF Rate: 450
	Standard Frontage: 200	'	Standard Depth : 0
Frontage 'D':	Description: 'SOUTH BRANCH	'	FF Rate: 450
	Standard Frontage: 200	'	Standard Depth : 0
Frontage 'E':	Description: 'SMALL LAKE	'	FF Rate: 950
	Standard Frontage: 200	'	Standard Depth : 0

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10 Acre: 100,000	30 Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15 Acre: 110,000	40 Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20 Acre: 120,000	50 Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25 Acre: 130,000	100 Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10 Acre: 100,000	30 Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15 Acre: 110,000	40 Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20 Acre: 122,000	50 Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25 Acre: 147,500	100 Acre: 520,000

Rates for Rate Table '2024 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT	: 0
CON ESMT RIVER:	0
RD. R.O.W.	: 0
	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 00004.RENNIE LAKE M&B/W, Last Edited: 01/16/2025

Frontages:
Frontage 'A': Description: 'LAKE FRONTAGE ' FF Rate: 2600
 Standard Frontage: 100 Standard Depth : 0

Values for Acreage Table 1: '2025 UPLAND AC RATE'
1 Acre: 25,000 3 Acre: 37,500 10 Acre: 100,000 30 Acre: 140,000
1.5 Acre: 25,000 4 Acre: 50,000 15 Acre: 110,000 40 Acre: 166,000
2 Acre: 25,000 5 Acre: 60,000 20 Acre: 120,000 50 Acre: 200,000
2.5 Acre: 25,000 7 Acre: 80,000 25 Acre: 130,000 100 Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'
1 Acre: 25,000 3 Acre: 43,000 10 Acre: 100,000 30 Acre: 174,000
1.5 Acre: 25,000 4 Acre: 50,000 15 Acre: 110,000 40 Acre: 224,000
2 Acre: 25,000 5 Acre: 60,000 20 Acre: 122,000 50 Acre: 275,000
2.5 Acre: 25,000 7 Acre: 80,000 25 Acre: 147,500 100 Acre: 520,000

Rates for Rate Table '2020 RATE TABLE 1', (Acres)

HYDRIC SOIL : 3,000
POND : 3,000
MARSH : 3,000
CON ESMT : 0
CON ESMT RIVER: 0
RD. R.O.W. : 0
Private Lake : 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 00006.RENNIE VIEW FOREST, Last Edited: 01/16/2025

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Rates for Rate Table '2020 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT	: 0
CON ESMT RIVER	: 0
RD. R.O.W.	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP

Rates/Values for Neighborhood 038.RENNIE LAKE WOODS, Last Edited: 01/16/2025

Values for Acreage Table		1: '2025 UPLAND AC RATE'				
1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table		2: 'SM LK >25A &>400 FF'				
1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Rates for Rate Table '2020 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT	: 0
CON ESMT RIVER:	0
RD. R.O.W.	: 0
	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 101.METES & BOUNDS 1, Last Edited: 01/16/2025

Frontages:

Frontage 'B':	Description: 'CREEK	'	FF Rate: 35
	Standard Frontage: 100		Standard Depth : 0
Frontage 'D':	Description: 'SM. LK. FRTG	'	FF Rate: 950
	Standard Frontage: 200		Standard Depth : 0

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Rates for Rate Table '2024 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT AC	: 0
CON ESMT RIVER:	0
RD. R.O.W.	: 0
	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 102.METES & BOUNDS 2, Last Edited: 01/16/2025

Frontages:

Frontage 'B': Description: 'CREEK	'	FF Rate: 35
Standard Frontage: 100		Standard Depth : 0
Frontage 'D': Description: 'SM. LK. FRTG	'	FF Rate: 950
Standard Frontage: 200		Standard Depth : 0

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Rates for Rate Table '2024 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT	: 0
CON ESMT RIVER:	0
BLOW SAND	: 3,000
RD. R.O.W.	: 0
:	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 201.COMMERCIAL LAND, Last Edited: 01/16/2025

Frontages:

Frontage 'A': Description: 'MAIN RIVER ' FF Rate: 450
Standard Frontage: 200 Standard Depth : 0

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3 Acre: 37,500	10 Acre: 100,000	30 Acre: 140,000
1.5 Acre: 25,000	4 Acre: 50,000	15 Acre: 110,000	40 Acre: 166,000
2 Acre: 25,000	5 Acre: 60,000	20 Acre: 120,000	50 Acre: 200,000
2.5 Acre: 25,000	7 Acre: 80,000	25 Acre: 130,000	100 Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3 Acre: 43,000	10 Acre: 100,000	30 Acre: 174,000
1.5 Acre: 25,000	4 Acre: 50,000	15 Acre: 110,000	40 Acre: 224,000
2 Acre: 25,000	5 Acre: 60,000	20 Acre: 122,000	50 Acre: 275,000
2.5 Acre: 25,000	7 Acre: 80,000	25 Acre: 147,500	100 Acre: 520,000

Rates for Rate Table '2024 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT	: 0
CON ESMT RIVER:	0
RD. R.O.W.	: 0
	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 301.INDUSTRIAL, Last Edited: 01/16/2025

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 15,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 15,500	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 16,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 26,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Rates for Rate Table '2024 RATE TABLE 1', (Acres)

HYDRIC SOIL	: 3,000
POND	: 3,000
MARSH	: 3,000
CON ESMT	: 0
CON ESMT RIVER:	0
RD. R.O.W.	: 0
	: 0
Private Lake	: 3,000

Unit: 12 - UNION TOWNSHIP
Rates/Values for Neighborhood 898.BUILDINGS ON LEASED LAND, Last Edited: 01/16/2025

Values for Acreage Table 1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table 2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Unit: 12 - UNION TOWNSHIP

Rates/Values for Neighborhood 900.PERSONAL PROPERTY, Last Edited: 01/16/2025

Values for Acreage Table

1: '2025 UPLAND AC RATE'

1 Acre: 25,000	3	Acre: 37,500	10	Acre: 100,000	30	Acre: 140,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 166,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 120,000	50	Acre: 200,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 130,000	100	Acre: 340,000

Values for Acreage Table

2: 'SM LK >25A &>400 FF'

1 Acre: 25,000	3	Acre: 43,000	10	Acre: 100,000	30	Acre: 174,000
1.5 Acre: 25,000	4	Acre: 50,000	15	Acre: 110,000	40	Acre: 224,000
2 Acre: 25,000	5	Acre: 60,000	20	Acre: 122,000	50	Acre: 275,000
2.5 Acre: 25,000	7	Acre: 80,000	25	Acre: 147,500	100	Acre: 520,000

Off Water Acreage Land Residuals Study for 2025

Parcel Number	Address	Sale Date	High Sale	Acres	High Sale	Land Residual	Acres	Recent \$/Acre	Recent Sales Date	Difference	2025 Rates
12-006-026-00	979 RENNIE LAKE RD	06/16/22	\$315,000	23.59	\$74,300	\$84,057	1.61	\$52,209		\$66,057	\$25,000
						\$84,057		\$52,209			
12-035-002-02	CEDAR CREEK RD	07/15/22	\$18,000	30.56	\$5,500	\$18,000	2.50	\$7,200			
12-025-010-11	4977 GARDNER LN	07/01/22	\$125,000	40.48	\$50,600	\$19,750	2.52	\$7,837		\$875	\$25,000
						\$18,875		\$7,519			
12-011-002-50	10089 SUPPLY RD	12/01/23	\$67,000	28.21	\$18,900	\$67,000	4.33	\$15,477			
12-035-009-02	HAGER RD	08/24/23	\$45,000	47.78	\$21,500	\$45,000	4.74	\$9,494		\$14,400	\$50,000
						\$56,000		\$12,485			
12-025-002-05	11636 RED HAWK TRL	08/26/24	\$72,500	50.48	\$36,600	\$54,323	5.01	\$10,843			
12-025-002-11	11861 RED HAWK TRL	08/29/22	\$55,000	35.27	\$19,400	\$55,000	5.01	\$10,978			
12-025-002-11	11861 RED HAWK TRL	06/30/23	\$130,000	30.00	\$39,000	\$82,595	5.01	\$16,486		\$6,473	\$60,000
						\$63,973		\$12,769			
12-014-002-06	2817 LAKE RD	09/20/24	\$92,500	34.16	\$31,600	\$92,500	7.57	\$12,219			
12-014-002-08	2777 LAKE RD	04/17/23	\$60,000	44.33	\$26,600	\$60,000	7.85	\$7,643		\$16,050	\$80,000
						\$76,250		\$9,931			
12-033-004-01	5849 KEFFER RD	06/30/23	\$240,000	0.00	\$0	\$115,190	9.82	\$11,730			
12-036-012-10	5744 GRAND KAL RD	01/14/22	\$100,000	26.20	\$26,200	\$88,055	10.00	\$8,806			
12-011-002-00	1251 COYOTE XING	02/21/24	\$465,000	32.43	\$150,800	\$96,608	10.02	\$9,642			
12-011-002-11	SUPPLY RD	09/26/24	\$110,000	30.18	\$33,200	\$110,000	11.07	\$9,937		\$42,263	\$100,000
						\$102,463		\$10,028			
12-031-003-00	5482 HODGE RD	09/12/23	\$425,000	27.91	\$118,600	\$193,094	20.00	\$9,655			
12-036-011-00	5508 GRAND KAL RD	04/07/23	\$123,000	24.15	\$29,700	\$123,000	20.00	\$6,150			
12-031-008-01	HODGE RD	04/29/24	\$78,000	51.28	\$40,000	\$78,000	20.01	\$3,898		\$37,365	\$120,000
						\$131,365		\$6,568			
12-003-020-02	10000 SUPPLY RD	09/07/23	\$390,000	34.38	\$134,100	\$104,729	24.26	\$4,317			
						\$104,729		\$4,317		(\$7,771)	\$130,000
12-023-003-00	3488 FIFE LAKE RD	10/28/22	\$180,000	32.28	\$58,100	\$106,331	40.00	\$2,658		(\$49,669)	\$166,000
						\$106,331		\$2,658			
12-026-001-01	FIFE LAKE RD	08/26/24	\$417,750	0.00	\$0	\$417,750	80.00	\$5,222			
						\$417,750		\$80		\$167,750	\$284,000
12-008-001-20	7578 BROWN BRIDGE RD	09/27/22	\$463,000	30.78	\$142,500	\$463,000	172.15	\$2,689			
12-009-004-04	BROWN BRIDGE RD	03/10/23	\$647,500	22.01	\$142,500	\$647,500	172.15	\$3,761			
						\$555,250		\$3,225		\$255,250	\$614,000

Street Address	Sale Date	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land Residual	Effec. Front	Frontage Rate	Actual Front	Notes
8895 SUPPLY RD	05/22/19	\$569,900	\$285,300	50.06	\$246,025	606.2	406	975.00	
8559 BROWN BRIDGE RD	11/12/20	\$142,500	\$69,200	48.56	\$142,500	637.2	224	1,047.00	
8559 BROWN BRIDGE RD	09/20/22	\$647,500	\$136,700	21.11	\$498,140	637.2	782	1,047.00	
8555 BROWN BRIDGE RD	11/14/19	\$175,000	\$81,500	46.57	\$79,956	272.6	293	311.33	
8728 SUPPLY RD	10/18/19	\$230,000	\$115,700	50.30	\$98,061	256.3	383	285.00	
8989 SUPPLY RD	08/02/19	\$35,000	\$12,200	34.86	\$35,000	78.9	443	53.00	OUTLIER NOT USED
8771 BROWN BRIDGE RD	09/03/20	\$120,000	\$81,500	67.92	\$120,000	282.6	425	327.76	
Totals:		\$1,919,900	\$782,100		\$1,219,682	2,771.0	2,955.2		
				Sale. Ratio =>	40.74	Average			
				Std. Dev. =>	14.52	per FF=>		\$440	

TIME ADJUSTMENT

Appraisal Date 12/31/2024
 Appreiation / Yr./Mo. 10% 12 0.00833

SALES CONSIDERED FOR 2025 ANALYSIS

Street Address	Sale Date	Sale \$	Adj.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Land Residual	Effec. Front	Frontage Rate	Actual Front	Notes
8895 SUPPLY RD	05/22/19	\$569,900	\$320,081	\$889,981	\$285,300	32.06	\$566,106	606.2	934	975.0	
8559 BROWN BRIDGE RD	11/12/20	\$142,500	\$58,952	\$201,452	\$69,200	34.35	\$201,452	637.2	316	1,047.0	VACANT
8559 BROWN BRIDGE RD	09/20/22	\$647,500	\$147,772	\$795,272	\$136,700	17.19	\$645,912	637.2	1,014	1,047.0	
8555 BROWN BRIDGE RD	11/14/19	\$175,000	\$89,849	\$264,849	\$81,500	30.77	\$169,805	272.6	623	311.3	
8728 SUPPLY RD	10/18/19	\$230,000	\$119,789	\$349,789	\$115,700	33.08	\$217,850	256.3	850	285.0	
8771 BROWN BRIDGE RD	09/03/20	\$120,000	\$51,945	\$171,945	\$81,500	47.40	\$171,945	282.6	608	327.8	VACANT
Totals:		\$1,884,900		\$2,673,289	\$769,900		\$1,973,071	2,692.1		3,993.09	
				Sale. Ratio =>	28.80	Weighted Average					
				Std. Dev. =>	9.63	per FF=>		\$ 494.12			
						Average=>		\$ 721.64			
						FF rate Used for 2025 = >>>>>		\$ 450			

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Total Acres	Dollars/FF	Actual Front
13-390-010-00	600 ISLAND VIEW DR	08/12/22	\$735,000	\$735,000	\$215,800	29.36	\$652,377	\$370,623	\$288,000	120.0	166.0	0.46	\$3,089	120.00
13-630-004-00	482 ISLAND VIEW DR	10/10/22	\$799,900	\$799,900	\$220,800	27.60	\$705,834	\$298,066	\$204,000	85.0	153.5	0.30	\$3,507	85.00
13-630-021-00	428 ISLAND VIEW DR	07/10/23	\$615,000	\$615,000	\$190,600	30.99	\$456,103	\$400,337	\$241,440	100.6	158.0	0.37	\$3,979	100.60
13-710-005-00	204 ISLAND VIEW DR	04/13/23	\$1,030,000	\$1,030,000	\$399,600	38.80	\$915,981	\$354,019	\$240,000	100.0	200.0	0.46	\$3,540	100.00
12-040-021-00	72 ISLAND VIEW DR	08/29/22	\$535,000	\$535,000	\$147,100	27.50	\$342,946	\$352,022	\$159,968	100.0	214.0	0.49	\$3,521	99.98
Totals:			\$3,714,900	\$3,714,900	\$1,173,900		\$3,073,241	\$1,775,067	\$1,133,408	505.58	891.50			
						Sale. Ratio =>	31.60			WT Average				
						Std. Dev. =>	4.94			per FF=>		\$3,511		
										Avg		\$3,527		
										2025 Rate used		\$ 2,500		

OUTLIER CONSIDERD BUT NOT USED														
12-006-002-20	10 ISLAND VIEW DR	09/15/23	\$905,000	\$905,000	\$340,700	37.65	\$852,762	\$382,696	\$330,458	200.0	150.0	1.27	\$1,913	200.00

Parcel Number	Street Address	Sale Date	Sale Price	Adj. Sale \$	Asd. When Sold	Asd./Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. front	Depth	Net Acres	Total Acres	Dollars/FF	Actual front	Land/able	
12-040-021-00	72 ISLAND VIEW DR	08/29/22	\$535,000	\$535,000	\$147,100	27.50	\$342,946	\$352,022	\$159,968	100.0	214.0	0.49	0.49	\$3,521	99.98	ISLAND LAKE/W	
Totals:			\$535,000	\$535,000	\$147,100		\$342,946	\$352,022	\$159,968	100.0		0.49	0.49				
						Sale. Ratio =>	27.50					Average per FF=>		\$3,521			
												Average per Net Acre=>		716,949.08			
										Rate use for 2025		\$ 2,500					

OUTLIER CONSIDERED BUT NOT USED																
12-006-002-20	10 ISLAND VIEW DR	09/15/23	\$905,000	\$905,000	\$340,700	37.65	\$852,762	\$382,696	\$330,458	200.0	150.0	1.27	1.27	\$1,913	200.00	ISLAND LAKE/W

Appraisal Date	12/31/2024
Appreication Rate	6%
	Rate / Month
	0.00500000

Address	Sale Date	Sale Price	Number of Days	Number of Months	Number of Yrs	Time Adj	Time Adj Sale \$	Bldg Value	Time Adj Land Residuals	Frtg.	Indicated Frtg Rate
1232 Autum Trl	9/30/2022	\$ 549,900	823	27	2.3	\$74,395	\$624,295	\$ 185,390	\$ 438,905	171	\$ 2,567
5886 Renne View Rd	7/15/2022	\$ 970,000	900	30	2.5	\$143,507	\$1,113,507	\$ 613,872	\$ 499,635	228	\$ 2,191
5896 Rennie View Rd	10/14/2022	\$ 350,000	809	27	2.2	\$46,545	\$396,545	\$ 96,161	\$ 300,384	100	\$ 3,004
5673 Trager Rd	9/10/2021	\$ 510,000	1,208	40	3.3	\$101,273	\$611,273	\$ 241,700	\$ 369,573	104	\$ 3,554
1386 Woods and Water Trl	5/26/2022	\$ 680,000	950	31	2.6	\$106,192	\$786,192	\$ 449,960	\$ 336,232	100	\$ 3,362
									\$ 1,944,729	703	\$ 2,936

wt avg	\$ 2,766
avg	\$ 2,936
2025 Rate used	\$ 2,600

outliners considered but not used											
5022 scout camp rd									39,383	113.00	348.52
5656 trageer rd									9,672	100.00	96.72

2025 Acreage Land Rate Table & Charts 12-31-2024 FINAL

Parcel Acreage Size	Union, Fife Lk & Paradise Sales Analysis Averages	Number of Sales Considered	Indicated Rate/ Ac	Union Twp. Adjusted Sales Analysis Averages	Number of Union Twp. Sales Considered	Indicated Rate/ Ac	2024 Land Values Used For Union Twp.	Indicated 2025 Avg. Values For Union Twp.	Parcel Acreage Size	2025 Acreage Land Value Rates Used
1	\$ 34,453	3	60,837				\$ 18,000	34,453	1	25,000
1.5	\$ -		-	\$ 84,057	1	56,038	\$ 18,000	84,057	1.5	25,000
2	\$ -		-				\$ 18,000		2	25,000
2.5	\$ 15,750	2	6,300	\$ 18,875	2	7,550	\$ 18,000	17,313	2.5	25,000
3	\$ -		-				\$ 28,200		3.0	37,500
4	\$ 51,075	2	11,690	\$ 56,000	2	14,000	\$ 41,600	49,000	4.0	50,000
5	\$ 56,125	4	11,348	\$ 63,973	3	12,795	\$ 57,500	60,049	5.0	60,000
7	\$ 69,042	3	9,482	\$ 76,250	2	10,893	\$ 60,200	72,646	7.0	80,000
10	\$ 79,288	6	7,624	\$ 102,463	4	10,246	\$ 60,200	90,876	10.0	100,000
15	\$ -		-			-	\$ 79,500	-	15.0	110,000
17	\$ -		-				\$ 85,306		17.0	115,000
20	\$ 88,550	3	4,404	\$ 131,365	3	6,568	\$ 94,000	109,958	20.0	120,000
25	\$ -		-	\$ 104,729	1	4,189	\$ 112,500	104,729	25.0	130,000
30	\$ 199,900	1	6,888				\$ 129,000	199,900	30.0	140,000
40	\$ 237,500	1	6,250	\$ 106,331	1	2,658	\$ 156,000	171,916	40.0	166,000
50			-			-	\$ 175,000		50.0	200,000
60	\$ -		-			-	\$ 180,000	-	60.0	230,000
75			-			-	\$ 225,000		75.0	280,000
80	\$ 417,750	1	3,700	\$ 417,750	1	5,222	\$ 240,000	417,750	80.0	284,000
90	\$ -		-			-	\$ 270,000	-	90.0	320,000
100	\$ -		-				\$ 300,000		100.0	340,000
180	\$ 495,725	3	3,174	\$ 555,250	2	3,085	\$ 540,000	555,250	180.00	576,000

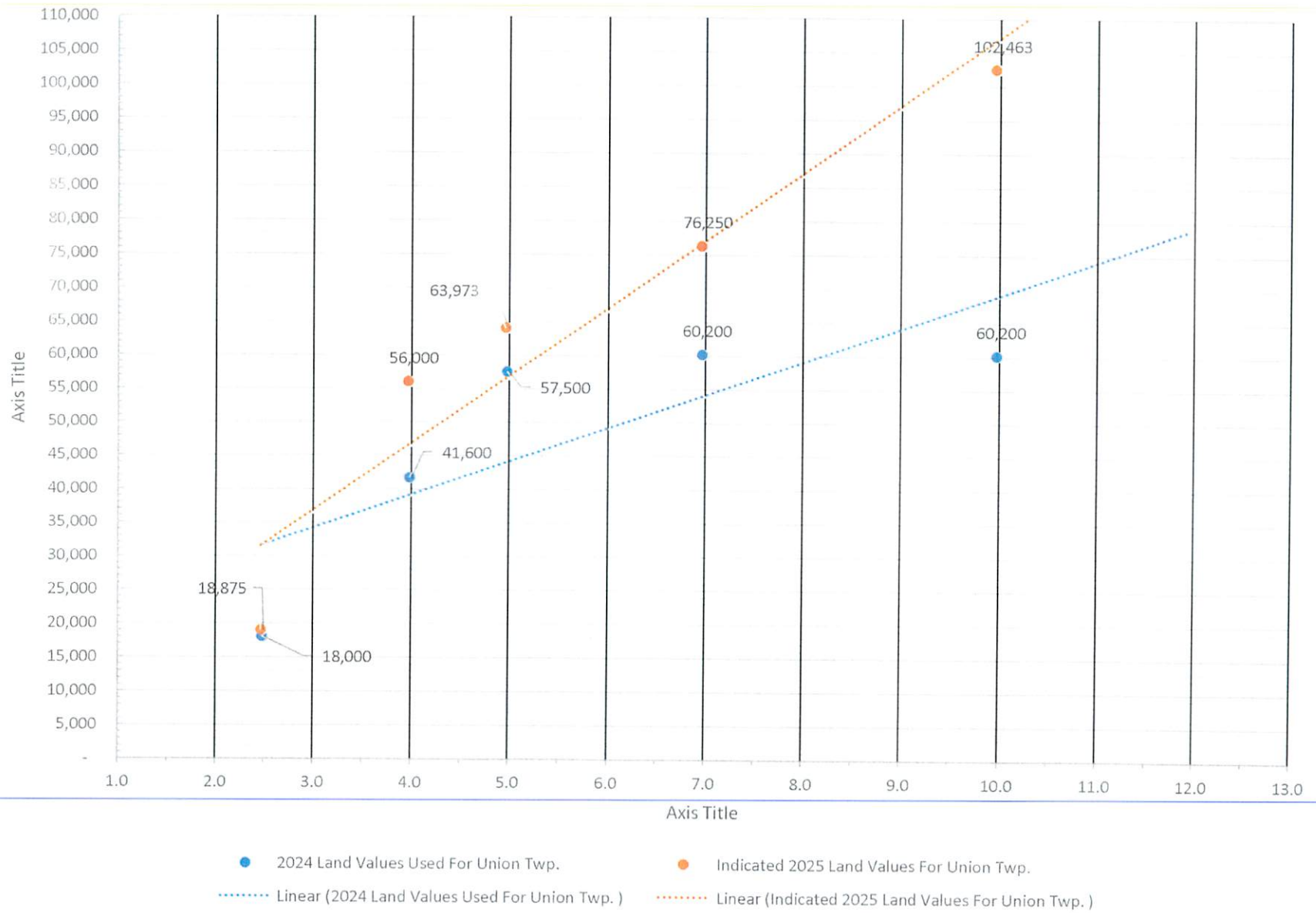
Land Rate Type Rates for 2025

2-12-25

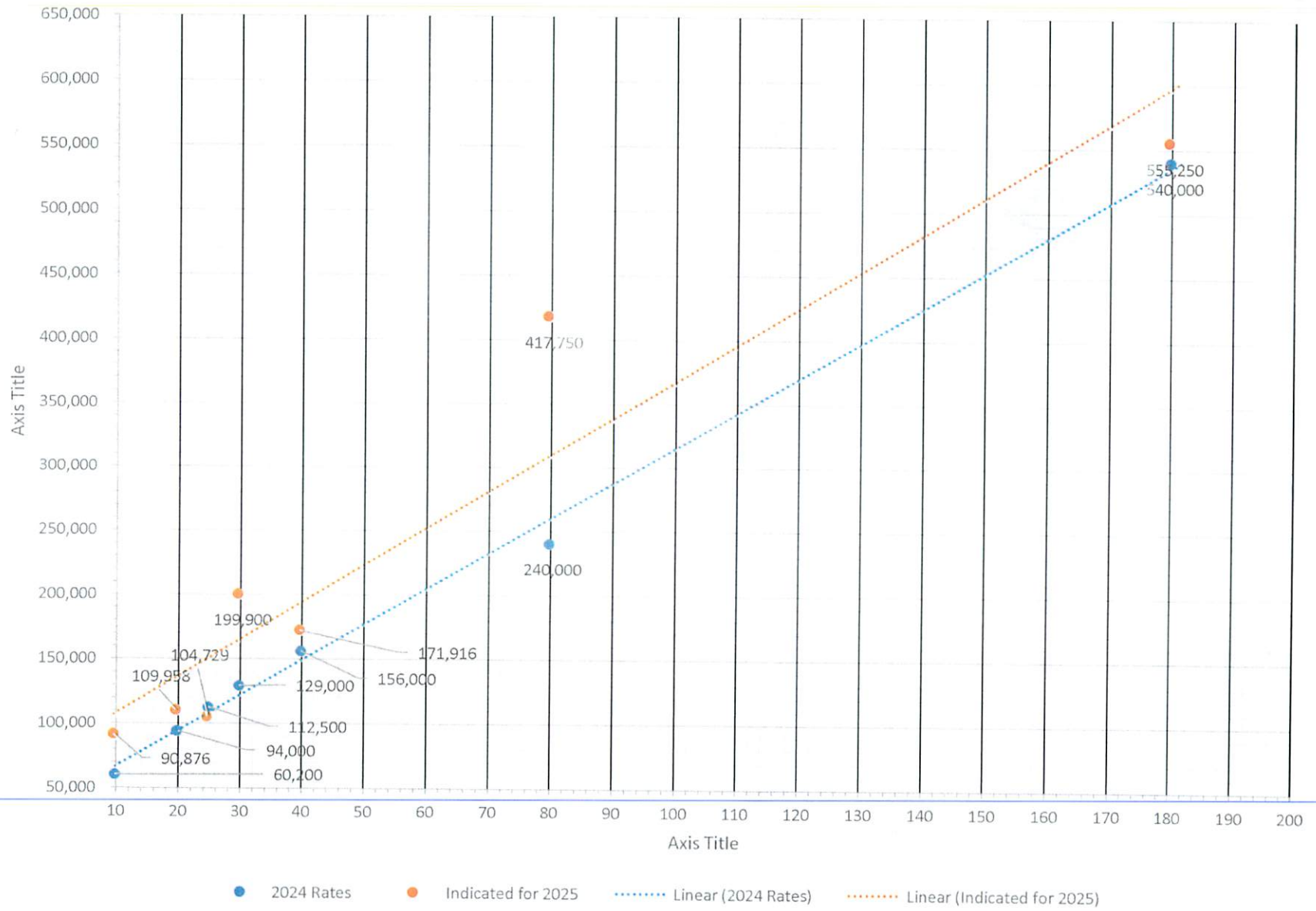
As of 12/31/2024

Land Type	Unit of Measure	2025 Rates
Hydric Soil	per ac.	\$ 3,000
Blow Sand	per ac.	\$ 3,000
Ponds	per ac.	\$ 3,000
Marsh	per ac.	\$ 3,000
Rd. ROW	per ac.	\$ -
Rennie Lk.	per ff	\$ 2,600
Island Lk.	per ff	\$ 2,500
Boardman River	per ff	\$ 450
Small Lakes	per ff	\$ 950
Creek	per ff	\$ 35
Small lakes greater than 25 ac. & greater than 400' of ftg.	per ac.	\$5,100 to \$5,850

Union Sales Summary 1-10 ac



Union, Fife Lk. & Paradise sales 10 to 200 ac



Small Lake Sales Greater than 400 ff and Greater than 25 Ac Study for 2025

Date: 2-12-2025

Appraisal Date	12/31/2024		Inflation Adj		3%		Comp # 1		Comp # 2		Comp # 3		Comp # 4		Comp # 5		Comp # 6		Comp # 7		Comp # 8	
Parcel Number	12-006-027-00		13-029-001-01		12-005-005-00		01-009-002-00		008-106-005-00 & 10		* 12-006-001-02		Same as Comp # 6		04-003-001-00							
SELLER	1719221		1738908		1814638		1802330		1821328		Not on MLS		Not on MLS		1889121							
Lake Name	Kornmiller		Lafrainer etal		Willow		Grazios		Moli		State of Michigan		Muncie Lk Nature Preserve		Hager							
Street Address	Muncie		Strombolis		Not Named		Sweet		Smith		Muncie		Muncie Lk Nature Preserve		Downs							
Township	550 S Muncie Lk Rd.		Strombolis Rd.		7961 Brown Bridge Rd.		Sweet Lake LkRd Public		Hager Rd Public		5 Island View Dr.		5 Island View Dr.		6008 Lake Rd							
Sale Date	06/08/15		01/06/15		11/03/16		01/20/16		06/09/17		11/26/19		10/22/22		06/21/21							
Sale \$	\$475,000		\$880,000		\$435,000		\$210,000		\$210,000		\$86,000		\$292,317		\$600,000							
Sale Price / Acre	\$5,938		\$5,500		\$10,140		\$5,080		\$5,866		\$2,867		\$9,744		\$5,060							
Time Adjustment @ -3% per yr	(\$136,910)		(\$205,789)		(\$106,545)		(\$56,407)		(\$47,678)		(\$13,163)		(\$19,245)		(\$63,567)							
Value of Improvements at time of sale	Improved		Vacant		Vacant		Vacant		Vacant		Vacant		Improved		Improved							
Adjusted Sale Price	\$ 576,542		\$ 1,143,783		\$ 408,832		\$ 266,407		\$ 257,673		\$ 99,162		\$ 311,562		\$ 581,151							
Acreage	\$ 80		\$ 160		\$ 42.90		\$ 41.34		\$ 35.80		\$ 30.00		\$ 30.00		\$ 118.57							
Adjusted Site / Price per Acre	\$7,207		\$7,149		\$9,530		\$6,444		\$7,198		\$3,305		\$10,385		\$4,901							
Access Adj	State Land: 20%	\$ 1,441	Seasonal Rd: 10%	\$ 715	State Land: 20%	\$1,906	Co Rd.		Co Rd.		State Land: 20%	\$661	State Land: 20%	\$2,077	Co Rd.	\$0						
Lake Acreage	12.14		25.00		6.00		20.00		4.33		37.00		37.00		16.30							
Lake Frontage	2,900		4,000		2,100		1,900		1,477		1,896		1,896		2,000							
River Influence Adj					River Frtg: Superior -20%	(\$1,906)																
Total Adjustments	\$ 1,441		\$ 715		\$0		\$0		\$0		\$661		\$2,077		\$0							
Indicated Value per Acre	\$ 8,648		\$ 7,864		\$ 9,530		\$ 6,444		\$ 7,198		\$ 3,966		\$ 12,462		\$ 4,901							

Average Indicated Rate per Acre >>> \$ 7,130.90

Rate/ Ac Range used in 2025 >> \$5,100 to \$5,850