

The Special Population for this Report is 'Ad Valorem Parcels'  
School(s): FREELAND COMM SCHOOL DIST

<<<< S.E.V., Taxable and Capped Values >>>>

| Totals for School District: 73200 FREELAND COMM SCHOOL DIST  |       |             |             |             |             |             |             |             |             |             |  |
|--|-------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| Property Class   | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| Agricultural   | 321   | 56,509,800  | 56,502,000  | 60,761,000  | 23,407,420  | 23,303,415  | 23,627,270  | 23,627,270  | 23,595,968  | 23,595,968  |  |
| Commercial   | 245   | 60,174,000  | 60,174,000  | 69,582,700  | 55,181,161  | 55,189,408  | 57,507,777  | 57,507,777  | 57,398,850  | 57,398,850  |  |
| Industrial   | 49    | 5,802,600   | 5,802,600   | 6,534,100   | 4,363,454   | 4,363,454   | 4,534,591   | 4,534,591   | 4,481,244   | 4,481,244   |  |
| Residential  | 4495  | 630,587,900 | 630,317,817 | 663,724,700 | 487,428,354 | 487,403,804 | 516,385,634 | 516,209,958 | 510,739,788 | 510,739,788 |  |
| Com. Personal  | 305   | 4,071,300   | 4,071,300   | 3,843,100   | 4,071,300   | 4,071,300   | 3,821,400   | 3,843,100   | 3,821,400   | 3,843,100   |  |
| Ind. Personal  | 3     | 423,000     | 423,000     | 701,300     | 423,000     | 423,000     | 701,300     | 701,300     | 701,300     | 701,300     |  |
| Util. Personal   | 8     | 36,771,000  | 36,771,000  | 36,721,200  | 36,771,000  | 36,771,000  | 36,908,700  | 36,721,200  | 36,908,700  | 36,721,200  |  |
| Exempt   | 141   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |  |
| All: 73200   | 5567  | 794,339,600 | 794,061,717 | 841,868,100 | 611,645,689 | 611,525,381 | 643,486,672 | 643,145,196 | 637,647,250 | 637,481,450 |  |
| Totals for Property Class: Agricultural By School District   |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 321   | 56,509,800  | 56,502,000  | 60,761,000  | 23,407,420  | 23,303,415  | 23,627,270  | 23,627,270  | 23,595,968  | 23,595,968  |  |
| All: Agricultural  | 321   | 56,509,800  | 56,502,000  | 60,761,000  | 23,407,420  | 23,303,415  | 23,627,270  | 23,627,270  | 23,595,968  | 23,595,968  |  |
| Totals for Property Class: Commercial By School District     |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 245   | 60,174,000  | 60,174,000  | 69,582,700  | 55,181,161  | 55,189,408  | 57,507,777  | 57,507,777  | 57,398,850  | 57,398,850  |  |
| All: Commercial  | 245   | 60,174,000  | 60,174,000  | 69,582,700  | 55,181,161  | 55,189,408  | 57,507,777  | 57,507,777  | 57,398,850  | 57,398,850  |  |
| Totals for Property Class: Industrial By School District     |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 49    | 5,802,600   | 5,802,600   | 6,534,100   | 4,363,454   | 4,363,454   | 4,534,591   | 4,534,591   | 4,481,244   | 4,481,244   |  |
| All: Industrial  | 49    | 5,802,600   | 5,802,600   | 6,534,100   | 4,363,454   | 4,363,454   | 4,534,591   | 4,534,591   | 4,481,244   | 4,481,244   |  |
| Totals for Property Class: Residential By School District    |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 4495  | 630,587,900 | 630,317,817 | 663,724,700 | 487,428,354 | 487,403,804 | 516,385,634 | 516,209,958 | 510,739,788 | 510,739,788 |  |
| All: Residential   | 4495  | 630,587,900 | 630,317,817 | 663,724,700 | 487,428,354 | 487,403,804 | 516,385,634 | 516,209,958 | 510,739,788 | 510,739,788 |  |
| Totals for Property Class: Com. Personal By School District  |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 305   | 4,071,300   | 4,071,300   | 3,843,100   | 4,071,300   | 4,071,300   | 3,821,400   | 3,843,100   | 3,821,400   | 3,843,100   |  |
| All: Com. Personal   | 305   | 4,071,300   | 4,071,300   | 3,843,100   | 4,071,300   | 4,071,300   | 3,821,400   | 3,843,100   | 3,821,400   | 3,843,100   |  |
| Totals for Property Class: Ind. Personal By School District  |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 3     | 423,000     | 423,000     | 701,300     | 423,000     | 423,000     | 701,300     | 701,300     | 701,300     | 701,300     |  |
| All: Ind. Personal   | 3     | 423,000     | 423,000     | 701,300     | 423,000     | 423,000     | 701,300     | 701,300     | 701,300     | 701,300     |  |
| Totals for Property Class: Util. Personal By School District |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 8     | 36,771,000  | 36,771,000  | 36,721,200  | 36,771,000  | 36,771,000  | 36,908,700  | 36,721,200  | 36,908,700  | 36,721,200  |  |
| All: Util. Personal  | 8     | 36,771,000  | 36,771,000  | 36,721,200  | 36,771,000  | 36,771,000  | 36,908,700  | 36,721,200  | 36,908,700  | 36,721,200  |  |
| Totals for Property Class: Exempt By School District         |       |             |             |             |             |             |             |             |             |             |  |
| School District  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| 73200  | 141   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |  |
| All: Exempt  | 141   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |  |
| Totals   |       |             |             |             |             |             |             |             |             |             |  |
|  | Count | 2025 SEV    | Fin SEV     | 2026 SEV    | 2025 Tax    | Fin Tax     | 2026 Tax    | BOR Tax     | 2026 Cap    | 2026 MCAP   |  |
| Real   | 5,110 | 753,074,300 | 752,796,417 | 800,602,500 | 570,380,389 | 570,260,081 | 602,055,272 | 601,879,596 | 596,215,850 | 596,215,850 |  |
| Personal   | 316   | 41,265,300  | 41,265,300  | 41,265,600  | 41,265,300  | 41,265,300  | 41,431,400  | 41,265,600  | 41,431,400  | 41,265,600  |  |
| Real & Personal  | 5,426 | 794,339,600 | 794,061,717 | 841,868,100 | 611,645,689 | 611,525,381 | 643,486,672 | 643,145,196 | 637,647,250 | 637,481,450 |  |
| Exempt   | 141   | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |  |





The Special Population for this Report is 'Ad Valorem Parcels'  
School(s): FREELAND COMM SCHOOL DIST

<<<<< Top 20 Statistics >>>>>

\*\*\*\*\* Top 20 S.E.V.s \*\*\*\*\*

|                     |                                    |               |
|---------------------|------------------------------------|---------------|
| 29-99-9-99-0030-000 | CONSUMERS ENERGY COMPANY           | \$ 26,431,000 |
| 29-13-3-21-1057-001 | CABALA FAMILY LLC                  | \$ 3,028,400  |
| 28-99-9-99-0028-000 | CONSUMERS ENERGY COMPANY           | \$ 2,988,900  |
| 29-99-9-99-0030-003 | ITC HOLDING CORP                   | \$ 2,524,400  |
| 22-99-9-99-2022-004 | DTE ELECTRIC COMPANY               | \$ 2,337,900  |
| 29-13-3-17-1031-000 | ELLIS, STEVEN J & KARA E           | \$ 2,282,500  |
| 29-33-3-14-1001-011 | DOW CORNING CORP                   | \$ 2,080,600  |
| 28-12-3-03-2001-006 | APPLE RANCH DEVELOPMENT            | \$ 1,761,500  |
| 29-13-3-27-4003-004 | NEUENFELDT, JOSEPH & GLORIA TR     | \$ 1,731,700  |
| 29-13-3-35-3001-003 | SDR REALTY LLC                     | \$ 1,357,600  |
| 29-13-3-15-3001-000 | FALCONVIEW ESTATES MHC LLC         | \$ 1,312,000  |
| 29-13-3-21-0109-001 | FREELAND RETAIL SQUARE LLC         | \$ 1,141,200  |
| 29-13-3-21-4011-006 | TRI-STATE DEVELOPMENT INC          | \$ 1,127,000  |
| 18-99-9-99-0021-000 | CONSUMERS ENERGY CO                | \$ 1,122,200  |
| 29-13-3-25-3002-007 | MURRAY, HARLOW JR & CHERYL         | \$ 1,076,400  |
| 29-13-3-16-4001-002 | MEADOWS APTS LMTD DIV HOUSING ASOC | \$ 992,600    |
| 29-13-3-35-3001-010 | H2 MEDICAL PROPERTIES LLC          | \$ 977,500    |
| 29-13-3-21-4014-000 | WATSON, RICHARD T TRUST            | \$ 916,300    |
| 29-33-3-14-5000-001 | MBS INTL AIRPORT COMMISSION        | \$ 914,300    |
| 28-12-3-10-4011-005 | JENSEN, STEVEN L & KELLI D         | \$ 862,200    |

\*\*\*\*\* Top 20 Taxable Values \*\*\*\*\*

|                     |                                    |               |
|---------------------|------------------------------------|---------------|
| 29-99-9-99-0030-000 | CONSUMERS ENERGY COMPANY           | \$ 26,431,000 |
| 28-99-9-99-0028-000 | CONSUMERS ENERGY COMPANY           | \$ 2,988,900  |
| 29-13-3-21-1057-001 | CABALA FAMILY LLC                  | \$ 2,713,493  |
| 29-99-9-99-0030-003 | ITC HOLDING CORP                   | \$ 2,524,400  |
| 22-99-9-99-2022-004 | DTE ELECTRIC COMPANY               | \$ 2,337,900  |
| 29-13-3-17-1031-000 | ELLIS, STEVEN J & KARA E           | \$ 2,222,074  |
| 29-33-3-14-1001-011 | DOW CORNING CORP                   | \$ 1,753,724  |
| 29-13-3-27-4003-004 | NEUENFELDT, JOSEPH & GLORIA TR     | \$ 1,436,362  |
| 28-12-3-03-2001-006 | APPLE RANCH DEVELOPMENT            | \$ 1,372,876  |
| 29-13-3-15-3001-000 | FALCONVIEW ESTATES MHC LLC         | \$ 1,312,000  |
| 29-13-3-21-0109-001 | FREELAND RETAIL SQUARE LLC         | \$ 1,141,200  |
| 29-13-3-35-3001-003 | SDR REALTY LLC                     | \$ 1,126,105  |
| 18-99-9-99-0021-000 | CONSUMERS ENERGY CO                | \$ 1,122,200  |
| 29-13-3-16-4001-002 | MEADOWS APTS LMTD DIV HOUSING ASOC | \$ 860,092    |
| 29-13-3-25-3002-007 | MURRAY, HARLOW JR & CHERYL         | \$ 850,561    |
| 29-13-3-35-3001-010 | H2 MEDICAL PROPERTIES LLC          | \$ 842,961    |
| 29-13-3-21-4011-006 | TRI-STATE DEVELOPMENT INC          | \$ 841,282    |
| 29-13-3-28-1001-001 | MCDONALD REALTY DEVELOPMENT        | \$ 730,299    |
| 29-13-3-06-3010-000 | CC FREELAND PROPERTY LLC           | \$ 670,400    |
| 18-99-9-99-0021-100 | MICHIGAN ELECTRIC TRANSMISSION CO  | \$ 667,300    |

\*\*\*\*\* Top 20 Owners by Taxable Value \*\*\*\*\*

|                                |     |            |                                |
|--------------------------------|-----|------------|--------------------------------|
| CONSUMERS ENERGY COMPANY       | has | 30,525,823 | Taxable Value in 24 Parcel(s)  |
| CABALA FAMILY LLC              | has | 3,056,055  | Taxable Value in 5 Parcel(s)   |
| SDR REALTY LLC                 | has | 2,606,156  | Taxable Value in 22 Parcel(s)  |
| ITC HOLDING CORP               | has | 2,524,400  | Taxable Value in 1 Parcel(s)   |
| ELLIS, STEVEN J & KARA E       | has | 2,405,883  | Taxable Value in 2 Parcel(s)   |
| DTE ELECTRIC COMPANY           | has | 2,337,900  | Taxable Value in 1 Parcel(s)   |
| FREELAND PARTNERS LLC          | has | 1,988,478  | Taxable Value in 12 Parcel(s)  |
| DOW CORNING CORP               | has | 1,753,724  | Taxable Value in 1 Parcel(s)   |
| APPLE RANCH DEVELOPMENT        | has | 1,607,990  | Taxable Value in 10 Parcel(s)  |
| DOW CHEMICAL COMPANY           | has | 1,541,069  | Taxable Value in 10 Parcel(s)  |
| SCHAUMANS INC                  | has | 1,474,994  | Taxable Value in 7 Parcel(s)   |
| SCHAUMAN DEVELOPMENT LLC       | has | 1,438,044  | Taxable Value in 101 Parcel(s) |
| NEUENFELDT, JOSEPH & GLORIA TR | has | 1,436,362  | Taxable Value in 2 Parcel(s)   |

The Special Population for this Report is 'Ad Valorem Parcels'

School(s): FREELAND COMM SCHOOL DIST

&lt;&lt;&lt;&lt; Top 20 Statistics &gt;&gt;&gt;&gt;

|                             |     |           |                              |
|-----------------------------|-----|-----------|------------------------------|
| FALCONVIEW ESTATES MHC LLC  | has | 1,312,000 | Taxable Value in 1 Parcel(s) |
| MCDONALD REALTY DEVELOPMENT | has | 1,254,859 | Taxable Value in 2 Parcel(s) |
| FREELAND RETAIL SQUARE LLC  | has | 1,160,600 | Taxable Value in 2 Parcel(s) |
| CONSUMERS ENERGY CO         | has | 1,122,200 | Taxable Value in 1 Parcel(s) |
| MURRAY, HARLOW JR & CHERYL  | has | 1,064,485 | Taxable Value in 3 Parcel(s) |
| PISTRO, CHARLES R           | has | 953,273   | Taxable Value in 5 Parcel(s) |
| DEMITCHELL INVESTMENTS LLC  | has | 930,738   | Taxable Value in 5 Parcel(s) |

## \*\*\*\*\* Top 20 Owners by S.E.V. Value \*\*\*\*\*

|                                |     |            |                               |
|--------------------------------|-----|------------|-------------------------------|
| CONSUMERS ENERGY COMPANY       | has | 31,216,600 | S.E.V. Value in 24 Parcel(s)  |
| MBS INTL AIRPORT COMMISSION    | has | 3,640,000  | S.E.V. Value in 49 Parcel(s)  |
| SCHAUMAN DEVELOPMENT LLC       | has | 3,596,300  | S.E.V. Value in 101 Parcel(s) |
| CABALA FAMILY LLC              | has | 3,484,500  | S.E.V. Value in 5 Parcel(s)   |
| SDR REALTY LLC                 | has | 3,044,100  | S.E.V. Value in 22 Parcel(s)  |
| ITC HOLDING CORP               | has | 2,524,400  | S.E.V. Value in 1 Parcel(s)   |
| ELLIS, STEVEN J & KARA E       | has | 2,511,900  | S.E.V. Value in 2 Parcel(s)   |
| DTE ELECTRIC COMPANY           | has | 2,337,900  | S.E.V. Value in 1 Parcel(s)   |
| FREELAND PARTNERS LLC          | has | 2,251,000  | S.E.V. Value in 12 Parcel(s)  |
| BOHNHOFF, ELMER BERT TRUST     | has | 2,223,800  | S.E.V. Value in 11 Parcel(s)  |
| DOW CHEMICAL COMPANY           | has | 2,209,400  | S.E.V. Value in 10 Parcel(s)  |
| APPLE RANCH DEVELOPMENT        | has | 2,172,900  | S.E.V. Value in 10 Parcel(s)  |
| DOW CORNING CORP               | has | 2,080,600  | S.E.V. Value in 1 Parcel(s)   |
| NEUENFELDT, JOSEPH & GLORIA TR | has | 1,731,700  | S.E.V. Value in 2 Parcel(s)   |
| SCHAUMANS INC                  | has | 1,663,800  | S.E.V. Value in 7 Parcel(s)   |
| WIRTZ, A W & D R TRUST         | has | 1,485,000  | S.E.V. Value in 8 Parcel(s)   |
| MCDONALD REALTY DEVELOPMENT    | has | 1,483,100  | S.E.V. Value in 2 Parcel(s)   |
| GARRETT, MARK P & KATHERINE J  | has | 1,476,700  | S.E.V. Value in 7 Parcel(s)   |
| MURRAY, HARLOW JR & CHERYL     | has | 1,333,100  | S.E.V. Value in 3 Parcel(s)   |
| VASOLD, PAUL S TRUST           | has | 1,314,800  | S.E.V. Value in 8 Parcel(s)   |

## \*\*\*\*\* Top 20 Owners by Acreage \*\*\*\*\*

|                                |     |          |                             |
|--------------------------------|-----|----------|-----------------------------|
| MBS INTL AIRPORT COMMISSION    | has | 1,882.59 | Total Acres in 49 Parcel(s) |
| WIRTZ, JOHN & SONS INC         | has | 1,124.77 | Total Acres in 4 Parcel(s)  |
| BOHNHOFF, ELMER BERT TRUST     | has | 495.82   | Total Acres in 11 Parcel(s) |
| WIRTZ, A W & D R TRUST         | has | 339.59   | Total Acres in 8 Parcel(s)  |
| VASOLD, PAUL S TRUST           | has | 336.33   | Total Acres in 8 Parcel(s)  |
| CONSUMERS ENERGY COMPANY       | has | 308.55   | Total Acres in 24 Parcel(s) |
| GARRETT, WAYNE K               | has | 301.55   | Total Acres in 6 Parcel(s)  |
| GARRETT, MARK P & KATHERINE J  | has | 298.13   | Total Acres in 7 Parcel(s)  |
| R & J FARM LLC                 | has | 260.18   | Total Acres in 9 Parcel(s)  |
| DOW CHEMICAL COMPANY           | has | 253.02   | Total Acres in 10 Parcel(s) |
| KNOERR, PAUL B                 | has | 249.03   | Total Acres in 6 Parcel(s)  |
| WEGNER, N K & C M TRUST        | has | 241.39   | Total Acres in 7 Parcel(s)  |
| HEFFEL, LAURA TRUST            | has | 226.18   | Total Acres in 8 Parcel(s)  |
| KNOERR, PAUL B & LISA M        | has | 215.59   | Total Acres in 5 Parcel(s)  |
| DOW CHEMICAL C/O TAX DEPT PROP | has | 199.76   | Total Acres in 1 Parcel(s)  |
| LANGLEY, G J & J E             | has | 199.30   | Total Acres in 7 Parcel(s)  |
| RW & SONS LLC                  | has | 198.46   | Total Acres in 5 Parcel(s)  |
| RAPANOS, MICHAEL J TRUST       | has | 190.41   | Total Acres in 2 Parcel(s)  |
| WEGNER, JOHN C & JANIS K TRUST | has | 189.28   | Total Acres in 9 Parcel(s)  |
| WIRTZ JOHN & SONS INC          | has | 187.00   | Total Acres in 1 Parcel(s)  |