

# EQUALIZATION REPORT



2023



Saint Clair County, Michigan

*Prepared by:*

*St. Clair County Equalization Department*

*Justin Sears, Director*

## **TABLE OF CONTENTS**

|               |   |
|---------------|---|
| Page 1        | County Commissioners & Administrator                              |
| Page 2        | County Commissioner Districts Map                                 |
| Page 3        | List of Local Units   |
| Page 4        | Letter to Board of Commissioners                                  |
| Page 5        | Resolution – Approving 2023 Recommended Equalized Values          |
| Page 6        | Certification of Recommended County Equalized Values              |
| Page 7-8      | Equalized & Taxable Values by Class - Graphs                      |
| Page 9 to 17  | Equalized Values Per Local Unit                                   |
| Page 18 to 20 | Annual Percent Change in Equalized & Taxable Value Per Local Unit |
| Page 21       | History of County Equalized & Taxable Value - Chart               |
| Page 22       | Annual Percent Change in Equalized & Taxable Value Per Class      |

**2023 ST. CLAIR COUNTY BOARD OF  
COMMISSIONERS**

District 1 Steven Simasko

District 2 Jorja Baldwin

District 3 Lisa Beedon

District 4 Joi Torello

District 5 Jeff Bohm Chairman

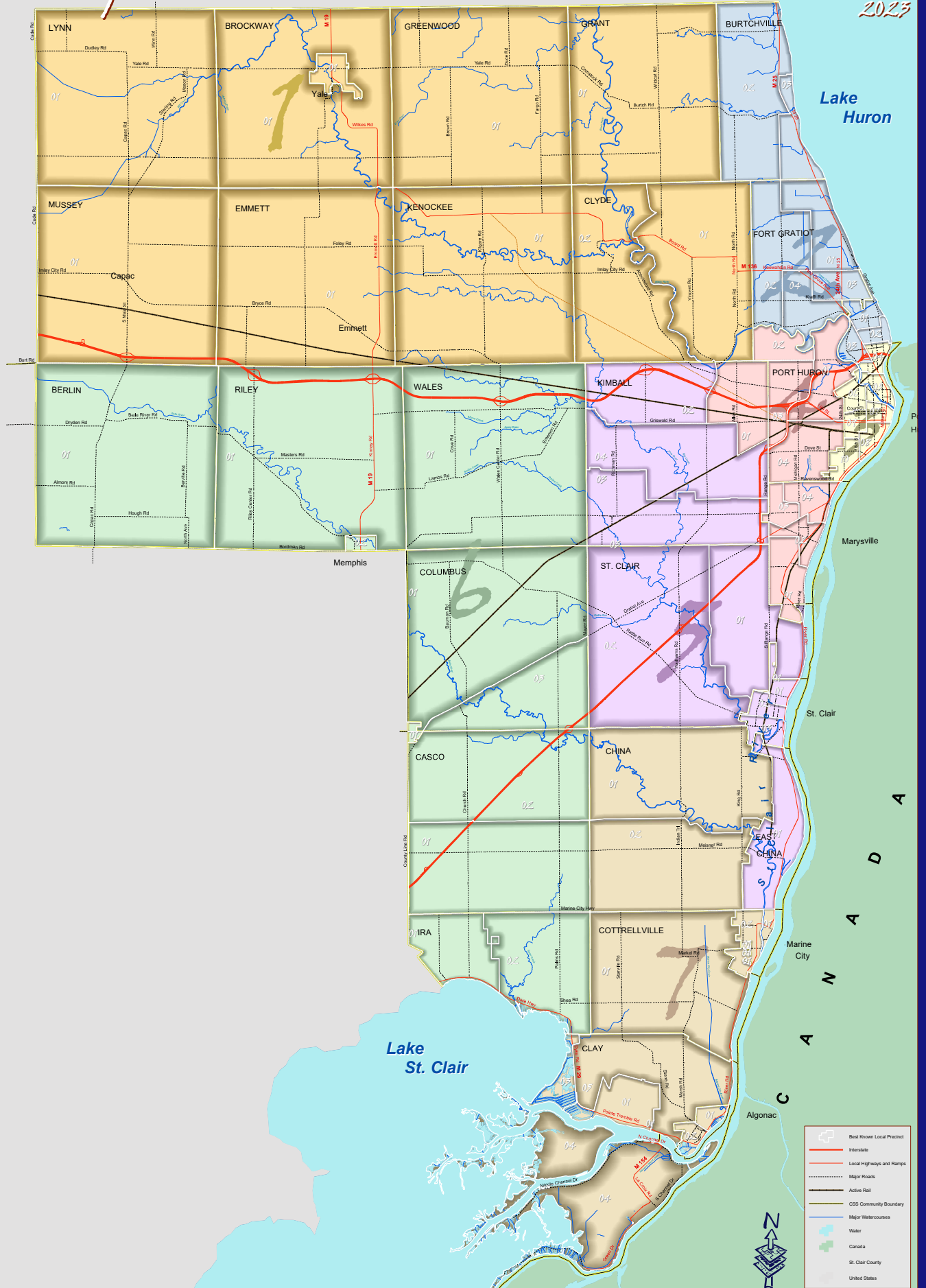
District 6 David Rushing

District 7 Dave Vandenbossche

COUNTY ADMINISTRATOR  
Karry A. Hepting

# County Commissioner Districts

2023



Updated 4-23

**CITIES**

Algonac  
Marine City  
Marysville  
Memphis  
Richmond  
St Clair  
Port Huron  
Yale

**MANAGER**

Denise Gerstenberg  
James Heaslip  
Randy Fernandez  
Kurt Marter  
Jonathon Moore  
Quentin Bishop  
James Freed  
Ian Kempf

**ASSESSOR**

SCC Equalization  
SCC Equalization  
Ann Ratliff  
Jaime Barra  
Colleen Cargo  
SCC Equalization  
Ryan Porte  
Tom Schlichting

**TOWNSHIPS**

Berlin  
Brockway  
Burtchville  
Casco  
China  
Clay  
Clyde  
Columbus  
Cottrellville  
East China  
Emmett  
Fort Gratiot  
Grant  
Greenwood  
Ira  
Kenockee  
Kimball  
Lynn  
Mussey  
Port Huron  
Riley  
St Clair  
Wales

**SUPERVISOR**

William Winn  
William McMurtrie  
Michael Appel  
Joseph Stevens  
John Golan  
Art Bryson  
Ernie Manoleas  
Bruce Christy  
Mary Agnes Simons  
Verne Westrick  
Mike Butler  
Robert Crawford  
Bill Deater  
Doug Nowicki  
Jim Endres  
Tod Molesworth  
Rob Usakowski  
Steve Kalbfleisch  
Bruce Downey  
Robert Lewandowski  
Al Titus  
Mike Boulier  
Elizabeth Masters

**ASSESSOR**

Steve Coucke  
Heather Stewart  
Shelly Baumeister  
Shelly Baumeister  
AAS – Jaime Barra  
Chari Lawton  
Elisha Messina  
AAS - Ses Cianferra  
Barb Schutt  
AAS – Jaime Barra  
Elisha Messina  
Lisa Shagena  
Elisha Messina  
AAS - Jaime Barra  
Roxanne Reeder  
Barb Cutcher  
Shawn Biernat  
Heather Stewart  
Doug Okorowski  
SCC Equalization  
Steve Coucke  
Heather Stewart  
Carly Kimmen

**VILLAGES**

Emmett  
Capac

**PRESIDENT**

Dick Pierce  
Debra Hlubic

**ASSESSOR**

Elisha Messina  
Doug Okorowski



## COUNTY OF ST. CLAIR



### Equalization Department

JUSTIN SEARS, Director

Jeff Bohm, Chairperson  
St. Clair County Board of Commissioners

Dear Chairperson Bohm,

The St. Clair County Equalization Department has completed the annual review of the assessment rolls for the 8 Cities, 2 Villages and 23 Townships within the County.

The 2023 recommendation to the Board of Commissioners from the Equalization Department is submitted for your review and adoption.

Total State Equalized Value for St. Clair County for 2022 was 9,141,847,551

Total County Value Equalized for St. Clair County for 2023 is 10,109,631,285

This represents an increase in value of 10.59% from the year 2022 to the year 2023.

Not included in these totals are properties that are part of any Industrial Facility Tax Abatement or Michigan DNR properties.

With that said, I wish to personally thank my staff for another successful year. Their efforts and support are imperative to making this report possible. I also wish to extend my most sincere appreciation to the local assessing officers, St. Clair County Board of Commissioners, IT, GIS, and administrative staff for their joint efforts in this process.

Respectfully Submitted,

Justin Sears  
Director, St. Clair Co. Equalization Department

**Resolution 23-06**

**APPROVING THE 2023 ST CLAIR COUNTY EQUALIZATION REPORT**

**WHEREAS**, the 2023 proposed starting ratios as required by State statutes were published in the local newspaper on or before the third Monday of February of this year; and

**WHEREAS**, the final assessment rolls of the various units, finally approved by the local Boards of Review, have been analyzed and reviewed by the Equalization Department; and

**WHEREAS**, the Director of the St. Clair County Equalization Department certifies and recommends the adoption of the Equalized valuation of Real and Personal property found in the enclosed report;

**NOW, THEREFORE, BE IT RESOLVED**, that in compliance with MCL 211.34, as amended, the St. Clair County Board of Commissioners does hereby agree to equalize the rolls according to the information found within the 2023 Equalization report.

**BE IT FURTHER RESOLVED**, the St. Clair County Board of Commissioners does hereby approve the St. Clair County Equalization Report for the year 2023, as on file with the County Clerk.

**DATED: April 20, 2023**

Reviewed and Approved as to form by:

ST. CLAIR COUNTY  
BOARD OF COMMISSIONERS

\_\_\_\_\_  
Gary A. Fletcher  
County Corporation Counsel  
1411 Third Street Suite F  
Port Huron, MI 48060

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# CERTIFICATION OF RECOMMENDED COUNTY EQUALIZED VALUATIONS BY EQUALIZATION DIRECTOR

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

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

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

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

The State Tax Commission requires a MAAO (3) State Assessor Certification for this county.


I am certified as a MMAO (4) State Certified Assessing Officer by the State Tax Commission.

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

|              |                      |                                  |                       |
|--------------|----------------------|----------------------------------|-----------------------|
| Agricultural | <u>527,324,536</u>   | Timber-Cutover                   | <u>0</u>              |
| Commercial   | <u>866,291,900</u>   | Developmental                    | <u>0</u>              |
| Industrial   | <u>601,236,300</u>   | Total Real Property              | <u>8,836,891,085</u>  |
| Residential  | <u>6,842,038,349</u> | Personal Property                | <u>1,272,740,200</u>  |
|              |                      | Total Real and Personal Property | <u>10,109,631,285</u> |

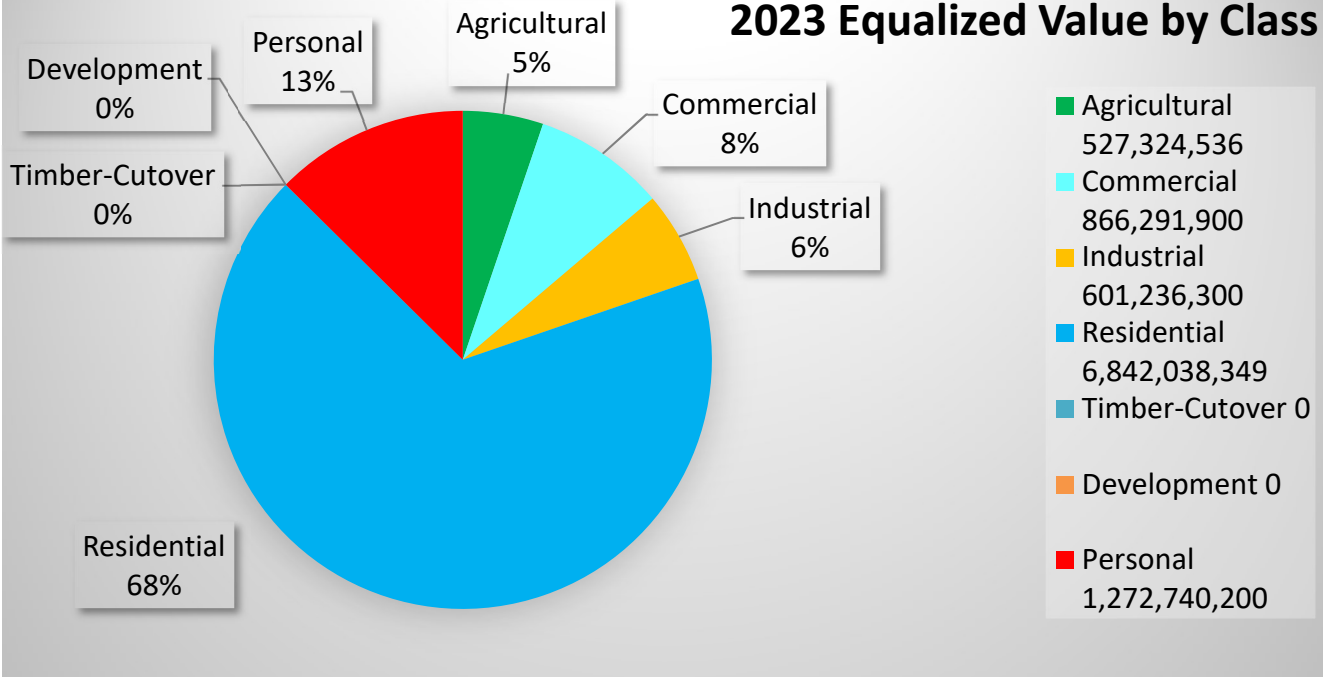
Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

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

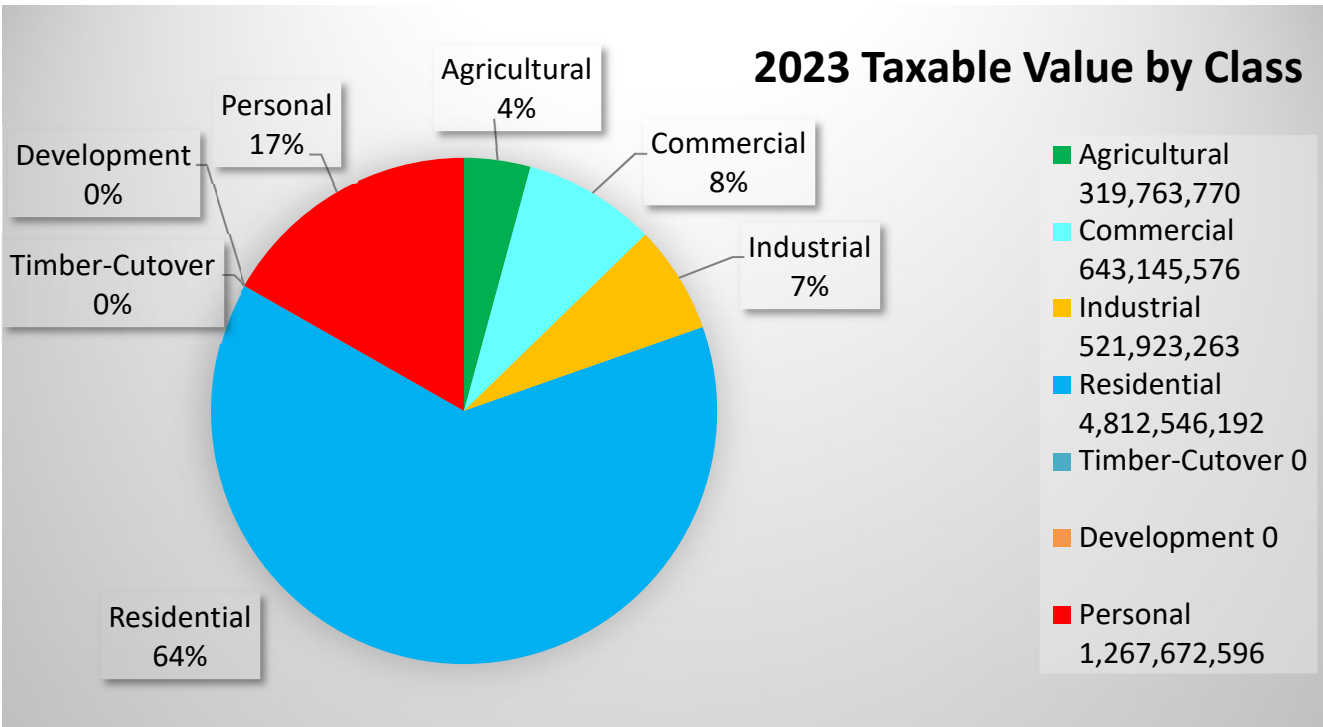
|   |                       |
|---|-----------------------|
| Signature of Equalization Director<br> | Date<br>April 6, 2023 |
|---|-----------------------|



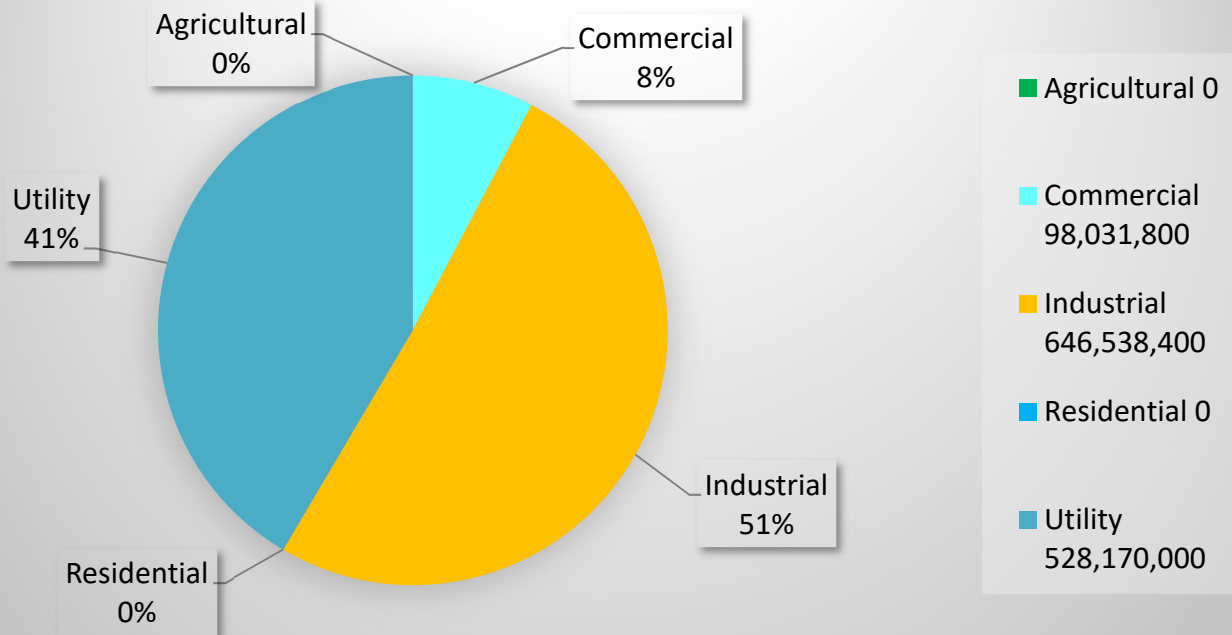
## 2023 Equalized Value by Class



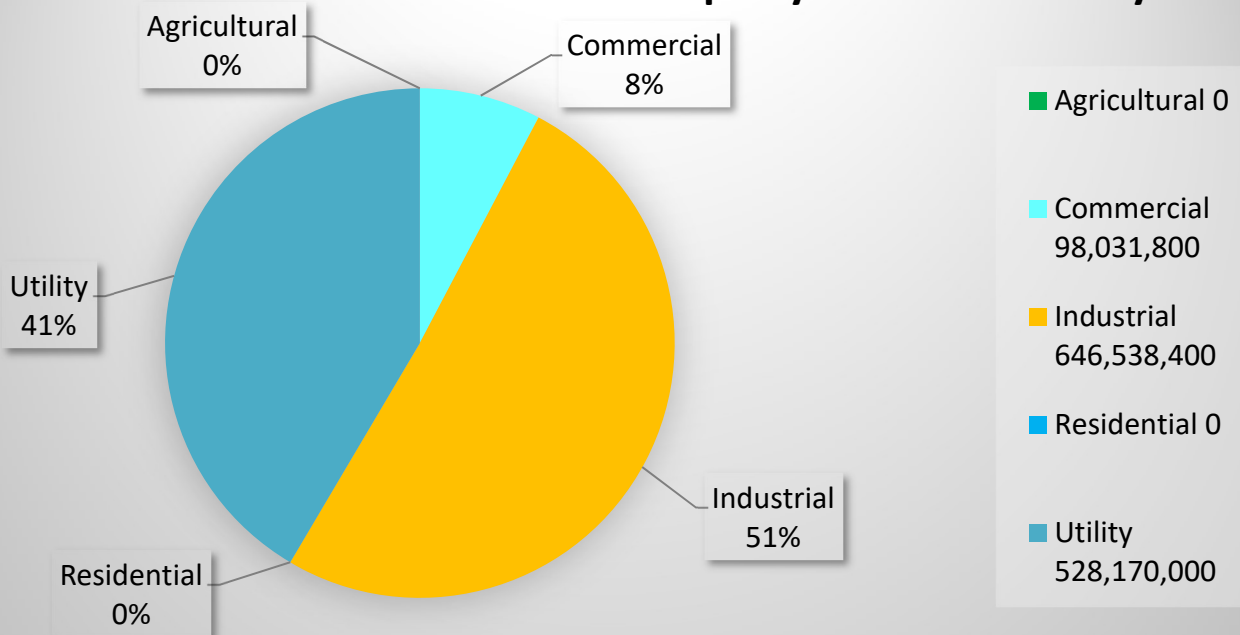
## 2023 Taxable Value by Class



## 2023 Personal Property Equalized Value by Class



## 2023 Personal Property Taxable Value by Class



| Assessment Unit              | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|------------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 01 CITY OF ALGONAC --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 16,377,400    | 49.61 | 16,377,400     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 43,300        | 49.90 | 43,300         | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 163,570,700   | 49.51 | 163,570,700    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 179,991,400   |       | 179,991,400    |          | 3,982,300         | 50.00 | 3,982,300          | 183,973,700    | 183,973,700     | 1.82           |
| -- 02 CITY OF MARINE CITY -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 28,442,500    | 49.48 | 28,442,500     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 14,454,200    | 49.51 | 14,454,200     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 133,977,800   | 49.54 | 133,977,800    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 176,874,500   |       | 176,874,500    |          | 5,859,500         | 50.00 | 5,859,500          | 182,734,000    | 182,734,000     | 1.81           |
| -- 03 CITY OF MARYSVILLE --  |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 56,460,300    | 49.67 | 56,460,300     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 69,523,800    | 49.74 | 69,523,800     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 369,335,800   | 49.74 | 369,335,800    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 495,319,900   |       | 495,319,900    |          | 75,386,400        | 50.00 | 75,386,400         | 570,706,300    | 570,706,300     | 5.65           |
| -- 04 CITY OF MEMPHIS --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 1,568,300     | 49.90 | 1,568,300      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 587,700       | 49.77 | 587,700        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 9,948,900     | 49.77 | 9,948,900      | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 12,104,900    |       | 12,104,900     |          | 301,100           | 50.00 | 301,100            | 12,406,000     | 12,406,000      | 0.12           |

| Assessment Unit             | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|-----------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 05 CITY OF RICHMOND --   |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 365,800       | 49.79 | 365,800        | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 169,600       | 49.67 | 169,600        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 535,400       |       | 535,400        |          | 59,200            | 50.00 | 59,200             | 594,600        | 594,600         | 0.01           |
| -- 06 CITY OF PORT HURON -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 208,068,100   | 49.27 | 208,068,100    | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 55,294,600    | 49.33 | 55,294,600     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 703,340,200   | 49.20 | 703,340,200    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 966,702,900   |       | 966,702,900    |          | 50,607,500        | 50.00 | 50,607,500         | 1,017,310,400  | 1,017,310,400   | 10.06          |
| -- 07 CITY OF ST. CLAIR --  |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 41,983,200    | 49.75 | 41,983,200     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 18,036,700    | 49.99 | 18,036,700     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 235,923,000   | 49.54 | 235,923,000    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 295,942,900   |       | 295,942,900    |          | 17,157,200        | 50.00 | 17,157,200         | 313,100,100    | 313,100,100     | 3.10           |
| -- 08 CITY OF YALE --       |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 156,300       | 49.76 | 156,300        | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 11,498,900    | 49.29 | 11,498,900     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 1,853,600     | 49.43 | 1,853,600      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 40,990,600    | 49.51 | 40,990,600     | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 54,499,400    |       | 54,499,400     |          | 2,922,800         | 50.00 | 2,922,800          | 57,422,200     | 57,422,200      | 0.57           |

| Assessment Unit              | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|------------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 09 BERLIN TOWNSHIP --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 35,895,600    | 49.92 | 35,895,600     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 1,309,400     | 49.98 | 1,309,400      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 52,000        | 49.71 | 52,000         | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 167,004,663   | 49.68 | 167,004,663    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 204,261,663   |       | 204,261,663    |          | 5,370,800         | 50.00 | 5,370,800          | 209,632,463    | 209,632,463     | 2.07           |
| -- 10 BROCKWAY TOWNSHIP --   |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 31,167,700    | 49.26 | 31,167,700     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 3,778,600     | 49.95 | 3,778,600      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 681,000       | 49.60 | 681,000        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 78,530,200    | 49.57 | 78,530,200     | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 114,157,500   |       | 114,157,500    |          | 3,445,200         | 50.00 | 3,445,200          | 117,602,700    | 117,602,700     | 1.16           |
| -- 11 BURTCVILLE TOWNSHIP -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 9,630,300     | 49.51 | 9,630,300      | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 6,871,400     | 49.80 | 6,871,400      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 248,600       | 49.97 | 248,600        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 214,167,900   | 49.82 | 214,167,900    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 230,918,200   |       | 230,918,200    |          | 4,457,700         | 50.00 | 4,457,700          | 235,375,900    | 235,375,900     | 2.33           |
| -- 12 CASCO TOWNSHIP --      |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 27,993,300    | 49.93 | 27,993,300     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 23,271,400    | 49.74 | 23,271,400     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 7,847,200     | 49.88 | 7,847,200      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 204,264,100   | 49.94 | 204,264,100    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 263,376,000   |       | 263,376,000    |          | 26,286,500        | 50.00 | 26,286,500         | 289,662,500    | 289,662,500     | 2.87           |

| Assessment Unit            | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|----------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 13 CHINA TOWNSHIP --    |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 41,239,400    | 49.89 | 41,239,400     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 7,403,900     | 49.65 | 7,403,900      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                 | 66,813,900    | 49.88 | 66,813,900     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 192,076,268   | 49.69 | 192,076,268    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 307,533,468   |       | 307,533,468    |          | 278,606,400       | 50.00 | 278,606,400        | 586,139,868    | 586,139,868     | 5.80           |
| -- 14 CLAY TOWNSHIP --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 2,969,800     | 49.75 | 2,969,800      | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 39,721,000    | 49.75 | 39,721,000     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                 | 2,598,400     | 49.79 | 2,598,400      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 764,061,982   | 49.72 | 764,061,982    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 809,351,182   |       | 809,351,182    |          | 13,475,000        | 50.00 | 13,475,000         | 822,826,182    | 822,826,182     | 8.14           |
| -- 15 CLYDE TOWNSHIP --    |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 13,668,300    | 49.99 | 13,668,300     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 5,201,600     | 49.94 | 5,201,600      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                 | 377,200       | 49.92 | 377,200        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 252,550,900   | 49.92 | 252,550,900    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 271,798,000   |       | 271,798,000    |          | 9,705,900         | 50.00 | 9,705,900          | 281,503,900    | 281,503,900     | 2.78           |
| -- 16 COLUMBUS TOWNSHIP -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural               | 36,218,400    | 49.43 | 36,218,400     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                 | 7,748,300     | 49.51 | 7,748,300      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                 | 4,767,600     | 49.49 | 4,767,600      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                | 206,950,700   | 49.62 | 206,950,700    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover             | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                     | 255,685,000   |       | 255,685,000    |          | 74,010,500        | 50.00 | 74,010,500         | 329,695,500    | 329,695,500     | 3.26           |

| Assessment Unit                 | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|---------------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 17 COTTRELLVILLE TOWNSHIP -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                    | 18,629,500    | 49.88 | 18,629,500     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                      | 3,657,500     | 49.92 | 3,657,500      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                      | 2,289,100     | 49.84 | 2,289,100      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                     | 191,449,100   | 49.89 | 191,449,100    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                  | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                   | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                          | 216,025,200   |       | 216,025,200    |          | 8,013,900         | 50.00 | 8,013,900          | 224,039,100    | 224,039,100     | 2.22           |
| -- 18 EAST CHINA TOWNSHIP --    |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                    | 635,100       | 49.87 | 635,100        | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                      | 12,538,400    | 49.89 | 12,538,400     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                      | 241,659,600   | 49.09 | 241,659,600    | 1.000000 |                   |       |                    |                |                 |                |
| Residential                     | 205,868,390   | 49.71 | 205,868,390    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                  | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                   | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                          | 460,701,490   |       | 460,701,490    |          | 334,564,600       | 50.00 | 334,564,600        | 795,266,090    | 795,266,090     | 7.87           |
| -- 19 EMMETT TOWNSHIP --        |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                    | 28,650,200    | 49.94 | 28,650,200     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                      | 3,722,400     | 49.87 | 3,722,400      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                      | 40,600        | 49.78 | 40,600         | 1.000000 |                   |       |                    |                |                 |                |
| Residential                     | 117,794,400   | 49.94 | 117,794,400    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                  | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                   | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                          | 150,207,600   |       | 150,207,600    |          | 5,977,500         | 50.00 | 5,977,500          | 156,185,100    | 156,185,100     | 1.54           |
| -- 20 FORT GRATIOT TOWNSHIP --  |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                    | 6,282,600     | 49.75 | 6,282,600      | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                      | 183,024,600   | 49.89 | 183,024,600    | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                      | 136,100       | 49.99 | 136,100        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                     | 502,982,400   | 49.98 | 502,982,400    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover                  | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                   | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                          | 692,425,700   |       | 692,425,700    |          | 23,216,500        | 50.00 | 23,216,500         | 715,642,200    | 715,642,200     | 7.08           |

| Assessment Unit             | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|-----------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 21 GRANT TOWNSHIP --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 28,948,150    | 49.95 | 28,948,150     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 1,400,100     | 49.97 | 1,400,100      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 1,826,800     | 49.96 | 1,826,800      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 80,771,439    | 49.90 | 80,771,439     | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 112,946,489   |       | 112,946,489    |          | 7,306,400         | 50.00 | 7,306,400          | 120,252,889    | 120,252,889     | 1.19           |
| -- 22 GREENWOOD TOWNSHIP -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 33,760,200    | 49.86 | 33,760,200     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 62,700        | 49.79 | 62,700         | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 57,084,700    | 49.93 | 57,084,700     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 61,107,870    | 49.83 | 61,107,870     | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 152,015,470   |       | 152,015,470    |          | 69,024,600        | 50.00 | 69,024,600         | 221,040,070    | 221,040,070     | 2.19           |
| -- 23 IRA TOWNSHIP --       |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 11,502,200    | 49.95 | 11,502,200     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 25,514,700    | 49.91 | 25,514,700     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 19,110,500    | 49.90 | 19,110,500     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 238,028,700   | 49.95 | 238,028,700    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 294,156,100   |       | 294,156,100    |          | 82,013,200        | 50.00 | 82,013,200         | 376,169,300    | 376,169,300     | 3.72           |
| -- 24 KENOCKEE TOWNSHIP --  |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 28,826,800    | 49.95 | 28,826,800     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 998,300       | 49.91 | 998,300        | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 1,174,100     | 49.81 | 1,174,100      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 112,262,531   | 49.96 | 112,262,531    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 143,261,731   |       | 143,261,731    |          | 13,899,200        | 50.00 | 13,899,200         | 157,160,931    | 157,160,931     | 1.55           |



| Assessment Unit              | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|------------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 25 KIMBALL TOWNSHIP --    |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 13,448,900    | 49.51 | 13,448,900     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 47,270,300    | 49.44 | 47,270,300     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 9,027,600     | 49.88 | 9,027,600      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 355,440,200   | 49.92 | 355,440,200    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 425,187,000   |       | 425,187,000    |          | 25,948,600        | 50.00 | 25,948,600         | 451,135,600    | 451,135,600     | 4.46           |
| -- 26 LYNN TOWNSHIP --       |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 41,884,800    | 49.25 | 41,884,800     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 193,900       | 49.28 | 193,900        | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 844,300       | 49.46 | 844,300        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 50,646,200    | 49.89 | 50,646,200     | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 93,569,200    |       | 93,569,200     |          | 7,247,500         | 50.00 | 7,247,500          | 100,816,700    | 100,816,700     | 1.00           |
| -- 27 MUSSEY TOWNSHIP --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 37,918,400    | 49.59 | 37,918,400     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 13,131,800    | 49.84 | 13,131,800     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 6,165,900     | 49.79 | 6,165,900      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 146,572,600   | 49.78 | 146,572,600    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 203,788,700   |       | 203,788,700    |          | 11,012,400        | 50.00 | 11,012,400         | 214,801,100    | 214,801,100     | 2.12           |
| -- 28 PORT HURON TOWNSHIP -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                 | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                   | 82,028,500    | 49.69 | 82,028,500     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                   | 11,665,600    | 49.66 | 11,665,600     | 1.000000 |                   |       |                    |                |                 |                |
| Residential                  | 291,690,900   | 49.93 | 291,690,900    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental                | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                       | 385,385,000   |       | 385,385,000    |          | 20,010,200        | 50.00 | 20,010,200         | 405,395,200    | 405,395,200     | 4.01           |

| Assessment Unit             | Assessed Real | Ratio | Equalized Real | Factor   | Assessed Personal | Ratio | Equalized Personal | Assessed Total | Equalized Total | % County Total |
|-----------------------------|---------------|-------|----------------|----------|-------------------|-------|--------------------|----------------|-----------------|----------------|
| -- 29 RILEY TOWNSHIP --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 33,370,400    | 49.72 | 33,370,400     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 4,058,700     | 49.74 | 4,058,700      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 952,200       | 49.84 | 952,200        | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 175,978,200   | 49.87 | 175,978,200    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 214,359,500   |       | 214,359,500    |          | 5,940,500         | 50.00 | 5,940,500          | 220,300,000    | 220,300,000     | 2.18           |
| -- 30 ST. CLAIR TOWNSHIP -- |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 24,571,886    | 49.79 | 24,571,886     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 24,731,300    | 49.30 | 24,731,300     | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 4,615,500     | 49.17 | 4,615,500      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 413,212,906   | 49.19 | 413,212,906    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 467,131,592   |       | 467,131,592    |          | 61,209,900        | 50.00 | 61,209,900         | 528,341,492    | 528,341,492     | 5.23           |
| -- 31 WALES TOWNSHIP --     |               |       |                |          |                   |       |                    |                |                 |                |
| Agricultural                | 19,956,300    | 49.99 | 19,956,300     | 1.000000 |                   |       |                    |                |                 |                |
| Commercial                  | 3,888,600     | 49.93 | 3,888,600      | 1.000000 |                   |       |                    |                |                 |                |
| Industrial                  | 1,294,300     | 49.97 | 1,294,300      | 1.000000 |                   |       |                    |                |                 |                |
| Residential                 | 161,538,800   | 49.98 | 161,538,800    | 1.000000 |                   |       |                    |                |                 |                |
| Timber-Cutover              | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Developmental               | 0             | 50.00 | 0              | 1.000000 |                   |       |                    |                |                 |                |
| Totals                      | 186,678,000   |       | 186,678,000    |          | 25,721,200        | 50.00 | 25,721,200         | 212,399,200    | 212,399,200     | 2.10           |

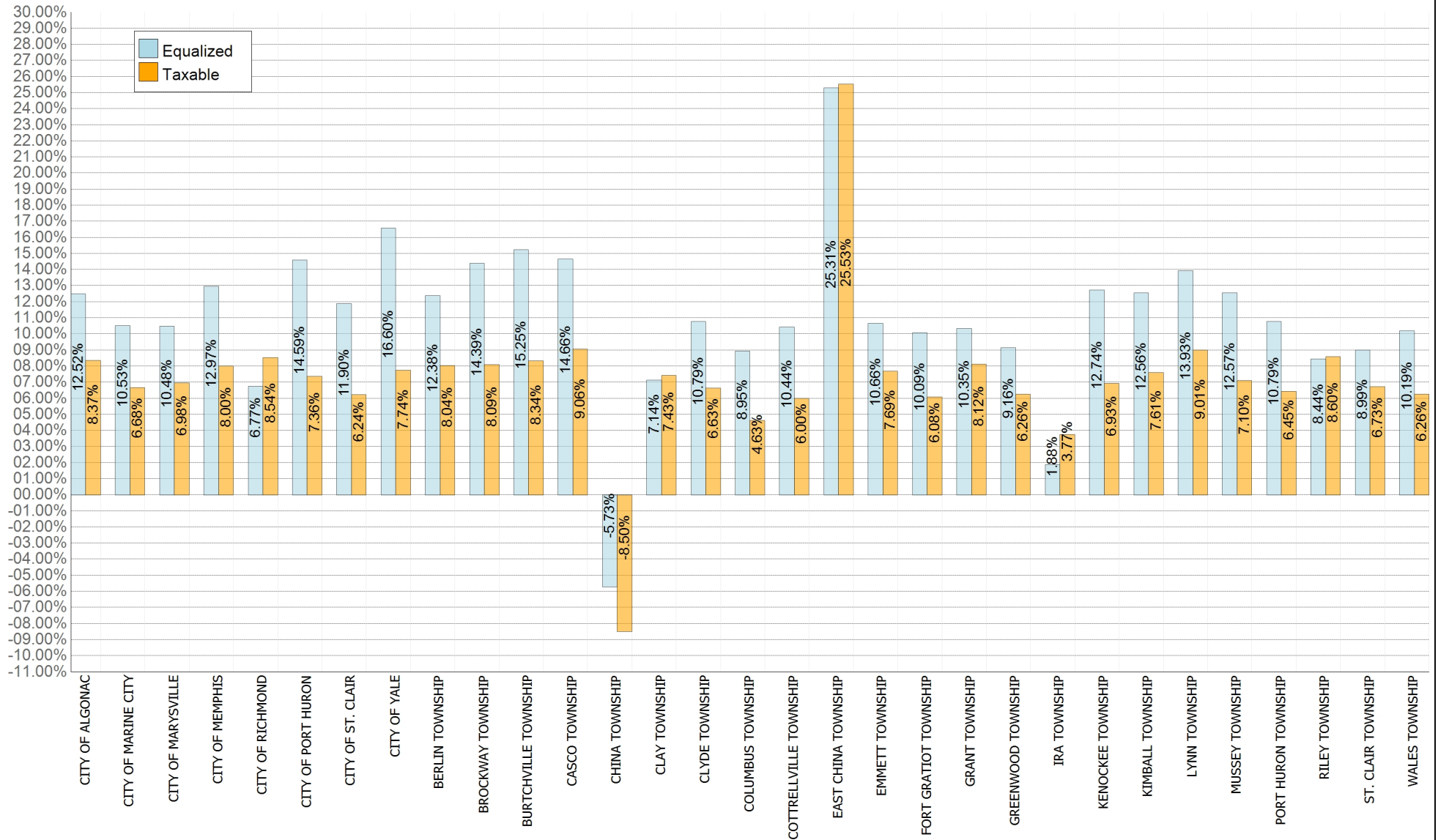
| Grand Totals   | Assessed<br>Real | Equalized<br>Real | % Real<br>Total | Assessed<br>Personal | Equalized<br>Personal | Assessed<br>% County | Equalized<br>% County | Assessed<br>Total | Equalized<br>Total |
|----------------|------------------|-------------------|-----------------|----------------------|-----------------------|----------------------|-----------------------|-------------------|--------------------|
| Agricultural   | 527,324,536      | 527,324,536       | 5.97            |                      |                       | 5.22                 | 5.22                  |                   |                    |
| Commercial     | 866,291,900      | 866,291,900       | 9.80            |                      |                       | 8.57                 | 8.57                  |                   |                    |
| Industrial     | 601,236,300      | 601,236,300       | 6.80            |                      |                       | 5.95                 | 5.95                  |                   |                    |
| Residential    | 6,842,038,349    | 6,842,038,349     | 77.43           |                      |                       | 67.68                | 67.68                 |                   |                    |
| Timber-Cutover | 0                | 0                 | 0.00            |                      |                       | 0.00                 | 0.00                  |                   |                    |
| Developmental  | 0                | 0                 | 0.00            |                      |                       | 0.00                 | 0.00                  |                   |                    |
| Personal       |                  |                   |                 | 1,272,740,200        | 1,272,740,200         | 12.59                | 12.59                 |                   |                    |
|                | 8,836,891,085    | 8,836,891,085     | 100.00          | 1,272,740,200        | 1,272,740,200         | 100.00               | 100.00                | 10,109,631,285    | 10,109,631,285     |

**ST. CLAIR COUNTY**  
**Percent Change - 2022 to 2023**  
**Includes New, Loss and Adjustment**  
**By Local Unit**

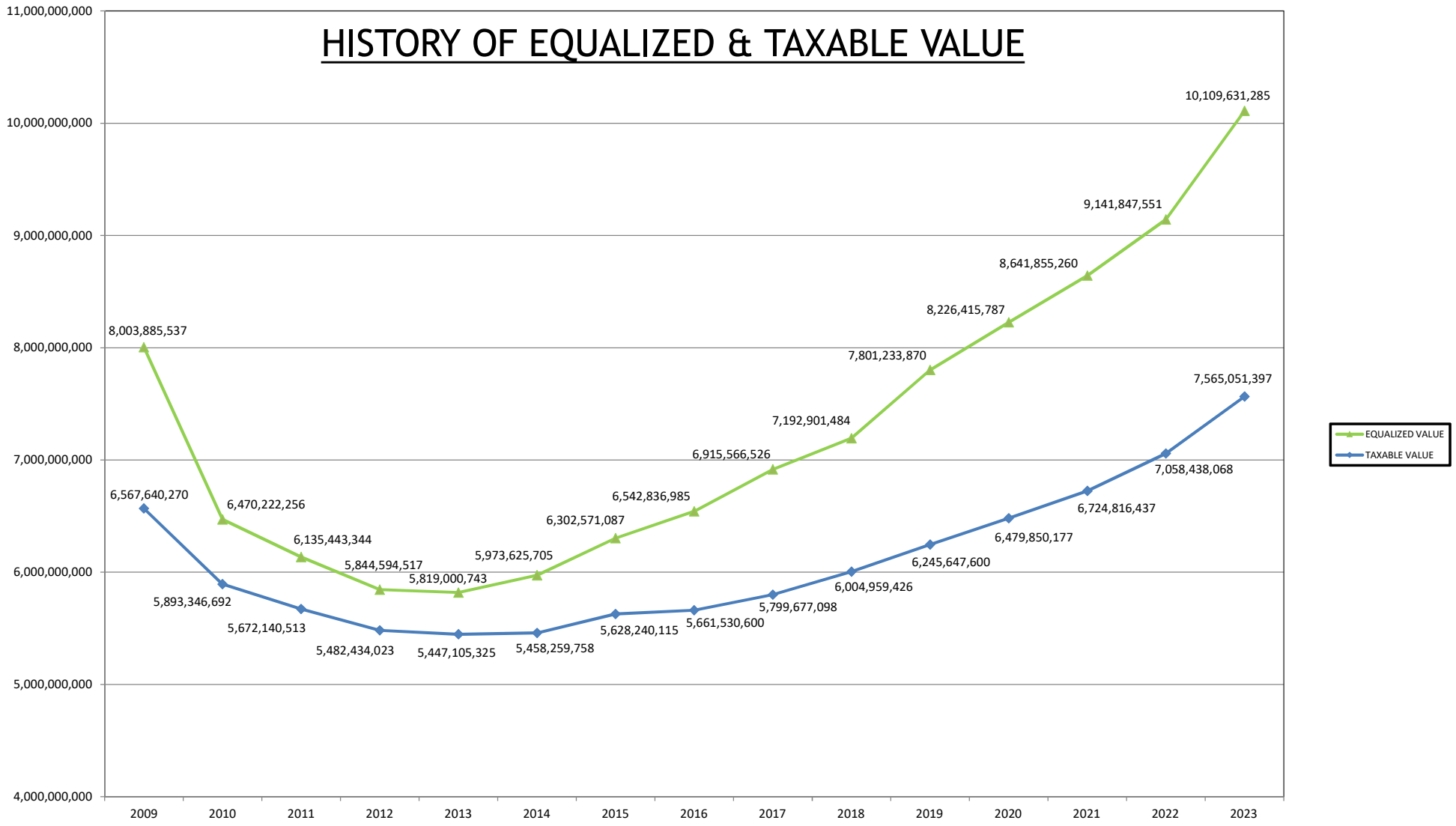
| Unit                   | 2022 Equalized Value | 2023 Equalized Value | C.E.V. % Change | 2022 Taxable Value | 2023 Taxable Value | Taxable % Change |
|------------------------|----------------------|----------------------|-----------------|--------------------|--------------------|------------------|
| <b>TOWNSHIPS</b>       |                      |                      |                 |                    |                    |                  |
| BERLIN TOWNSHIP        | 186,543,700          | 209,632,463          | 12.38%          | 132,591,307        | 143,255,530        | 8.04%            |
| BROCKWAY TOWNSHIP      | 102,810,000          | 117,602,700          | 14.39%          | 69,021,158         | 74,604,735         | 8.09%            |
| BURTCHVILLE TOWNSHIP   | 204,229,500          | 235,375,900          | 15.25%          | 153,050,491        | 165,821,666        | 8.34%            |
| CASCO TOWNSHIP         | 252,627,700          | 289,662,500          | 14.66%          | 185,947,122        | 202,791,181        | 9.06%            |
| CHINA TOWNSHIP         | 621,745,600          | 586,139,868          | -5.73%          | 567,386,165        | 519,141,388        | -8.50%           |
| CLAY TOWNSHIP          | 767,991,998          | 822,826,182          | 7.14%           | 549,960,838        | 590,806,039        | 7.43%            |
| CLYDE TOWNSHIP         | 254,077,524          | 281,503,900          | 10.79%          | 190,969,322        | 203,627,706        | 6.63%            |
| COLUMBUS TOWNSHIP      | 302,602,500          | 329,695,500          | 8.95%           | 226,572,934        | 237,064,807        | 4.63%            |
| COTTRELLVILLE TOWNSHIP | 202,859,500          | 224,039,100          | 10.44%          | 153,693,559        | 162,908,544        | 6.00%            |
| EAST CHINA TOWNSHIP    | 634,620,400          | 795,266,090          | 25.31%          | 579,655,436        | 727,654,944        | 25.53%           |
| EMMETT TOWNSHIP        | 129,536,580          | 144,369,200          | 11.45%          | 84,936,734         | 91,904,810         | 8.20%            |
| FORT GRATIOT TOWNSHIP  | 650,062,800          | 715,642,200          | 10.99%          | 482,961,910        | 512,317,134        | 6.08%            |
| GRANT TOWNSHIP         | 108,971,174          | 120,252,889          | 10.35%          | 73,679,759         | 79,666,220         | 8.12%            |
| GREENWOOD TOWNSHIP     | 202,492,800          | 221,040,070          | 9.16%           | 167,292,122        | 177,758,010        | 6.26%            |
| IRA TOWNSHIP           | 369,219,300          | 376,169,300          | 1.88%           | 289,106,012        | 300,003,260        | 3.77%            |
| KENOCKEE TOWNSHIP      | 139,399,000          | 157,160,931          | 12.74%          | 96,845,096         | 103,552,744        | 6.93%            |
| KIMBALL TOWNSHIP       | 400,811,200          | 451,135,600          | 12.56%          | 302,660,911        | 325,694,131        | 7.61%            |
| LYNN TOWNSHIP          | 88,487,400           | 100,816,700          | 13.93%          | 54,717,265         | 59,648,265         | 9.01%            |
| MUSSEY TOWNSHIP        | 133,676,500          | 150,864,200          | 12.86%          | 92,397,458         | 98,433,528         | 6.53%            |
| PORT HURON TOWNSHIP    | 365,924,000          | 405,395,200          | 10.79%          | 282,058,199        | 300,247,565        | 6.45%            |
| RILEY TOWNSHIP         | 203,156,775          | 220,300,000          | 8.44%           | 140,368,829        | 152,443,118        | 8.60%            |
| ST. CLAIR TOWNSHIP     | 484,739,600          | 528,341,492          | 8.99%           | 386,493,248        | 412,512,196        | 6.73%            |
| WALES TOWNSHIP         | 192,751,000          | 212,399,200          | 10.19%          | 142,488,979        | 151,402,045        | 6.26%            |
| <b>CITIES</b>          |                      |                      |                 |                    |                    |                  |
| CITY OF ALGONAC        | 163,507,000          | 183,973,700          | 12.52%          | 121,004,300        | 131,136,874        | 8.37%            |

| Unit                | 2022 Equalized Value | 2023 Equalized Value | C.E.V. % Change | 2022 Taxable Value | 2023 Taxable Value | Taxable % Change |
|---------------------|----------------------|----------------------|-----------------|--------------------|--------------------|------------------|
| <b>CITIES</b>       |                      |                      |                 |                    |                    |                  |
| CITY OF MARINE CITY | 165,322,400          | 182,734,000          | 10.53%          | 114,264,228        | 121,896,028        | 6.68%            |
| CITY OF MARYSVILLE  | 516,574,200          | 570,706,300          | 10.48%          | 417,492,996        | 446,619,330        | 6.98%            |
| CITY OF MEMPHIS     | 10,981,700           | 12,406,000           | 12.97%          | 8,033,947          | 8,676,992          | 8.00%            |
| CITY OF RICHMOND    | 556,900              | 594,600              | 6.77%           | 385,260            | 418,149            | 8.54%            |
| CITY OF PORT HURON  | 887,772,900          | 1,017,310,400        | 14.59%          | 677,900,488        | 727,792,144        | 7.36%            |
| CITY OF ST. CLAIR   | 279,812,300          | 313,100,100          | 11.90%          | 227,937,730        | 242,159,423        | 6.24%            |
| CITY OF YALE        | 49,247,600           | 57,422,200           | 16.60%          | 37,728,192         | 40,647,949         | 7.74%            |
| <b>VILLAGES</b>     |                      |                      |                 |                    |                    |                  |
| VILLAGE OF CAPAC    | 57,130,900           | 63,936,900           | 11.91%          | 40,834,326         | 44,264,176         | 8.40%            |
| VILLAGE OF EMMETT   | 11,605,100           | 11,815,900           | 1.82%           | 8,001,747          | 8,180,766          | 2.24%            |

## Arranged by Local Unit Equalized Value Change



# HISTORY OF EQUALIZED & TAXABLE VALUE



## Percent change in Value from 2022 to 2023 by Class

