

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood A DNR.AG DNR PROPERTY, Last Edited: 01/15/2025

Frontages:  
Frontage 'B': Description: 'PINE RIVER ' FF Rate: 275  
Standard Frontage: 0 Standard Depth : 0

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 84,000
1.5 Acre: 11,250	4 Acre: 26,500	15 Acre: 60,000	40 Acre: 94,000
2 Acre: 15,000	5 Acre: 29,000	20 Acre: 65,000	50 Acre: 100,000
2.5 Acre: 18,750	7 Acre: 31,500	25 Acre: 70,000	100 Acre: 200,000

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood AG.AG SOUTH, Last Edited: 01/15/2025

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 84,000
1.5 Acre: 11,250	4 Acre: 26,250	15 Acre: 60,000	40 Acre: 94,000
2 Acre: 15,000	5 Acre: 29,000	20 Acre: 65,000	50 Acre: 100,000
2.5 Acre: 18,750	7 Acre: 31,500	25 Acre: 70,000	100 Acre: 200,000

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood AGN.AG NORTH, Last Edited: 01/15/2025

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 84,000
1.5 Acre: 11,250	4 Acre: 26,500	15 Acre: 60,000	40 Acre: 94,000
2 Acre: 15,000	5 Acre: 29,000	20 Acre: 65,000	50 Acre: 100,000
2.5 Acre: 18,750	7 Acre: 31,500	25 Acre: 70,000	100 Acre: 200,000

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood COM.COMMERCIAL, Last Edited: 01/14/2025

Frontages:  
Frontage 'B': Description: 'PINE RIVER ' FF Rate: 275  
Standard Frontage: 0 Standard Depth : 0

Values for Square Footage Table: 'comm sq ft'

2,500 Sq Ft: 1,175	25,000 Sq Ft: 11,750	174,240 Sq Ft: 81,893
5,000 Sq Ft: 2,350	30,000 Sq Ft: 14,100	217,800 Sq Ft: 102,366
7,500 Sq Ft: 3,525	40,000 Sq Ft: 18,800	435,600 Sq Ft: 204,732
10,000 Sq Ft: 4,700	50,000 Sq Ft: 23,500	653,400 Sq Ft: 307,098
12,500 Sq Ft: 5,875	60,000 Sq Ft: 28,200	871,200 Sq Ft: 409,464
15,000 Sq Ft: 7,050	87,120 Sq Ft: 40,946	1,089,000 Sq Ft: 511,830
20,000 Sq Ft: 9,400	130,680 Sq Ft: 61,419	

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood DNR.DEFAULT NEIGHBORHOOD, Last Edited: 01/28/2018

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood EX.EXEMPT, Last Edited: 01/28/2018

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood L RES.VILLAGE OF LUTHER, Last Edited: 01/15/2025

Frontages:  
Frontage 'A': Description: 'RIVER, VILLAGE ' FF Rate: 236  
Standard Frontage: 0 Standard Depth : 0

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 97,000
1.5 Acre: 11,250	4 Acre: 26,250	15 Acre: 60,000	40 Acre: 104,000
2 Acre: 15,000	5 Acre: 30,000	20 Acre: 72,000	50 Acre: 130,000
2.5 Acre: 18,750	7 Acre: 35,000	25 Acre: 90,000	100 Acre: 260,000

Values for Square Footage Table: ''

2,500 Sq Ft: 550	25,000 Sq Ft: 5,500	174,240 Sq Ft: 38,333
5,000 Sq Ft: 1,100	30,000 Sq Ft: 6,600	217,800 Sq Ft: 47,916
7,500 Sq Ft: 1,650	40,000 Sq Ft: 8,800	435,600 Sq Ft: 95,832
10,000 Sq Ft: 2,200	50,000 Sq Ft: 11,000	653,400 Sq Ft: 143,748
12,500 Sq Ft: 2,750	60,000 Sq Ft: 13,200	871,200 Sq Ft: 191,664
15,000 Sq Ft: 3,300	87,120 Sq Ft: 19,166	1,089,000 Sq Ft: 241,560
20,000 Sq Ft: 4,400	130,680 Sq Ft: 28,750	

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood N PLT.NORTH NEWKIRK PLATTED, Last Edited: 01/15/2025

Frontages:  
Frontage 'B': Description: 'PINE RIVER ' FF Rate: 275  
Standard Frontage: 0 Standard Depth : 0  
Frontage 'D': Description: 'FRONT FOOTAGE ' FF Rate: 90  
Standard Frontage: 0 Standard Depth : 0

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 97,000
1.5 Acre: 11,250	4 Acre: 26,250	15 Acre: 60,000	40 Acre: 104,000
2 Acre: 15,000	5 Acre: 30,000	20 Acre: 72,000	50 Acre: 130,000
2.5 Acre: 18,750	7 Acre: 35,000	25 Acre: 90,000	100 Acre: 260,000

Values for Square Footage Table: ''

2,500 Sq Ft: 550	25,000 Sq Ft: 5,500	174,240 Sq Ft: 38,333
5,000 Sq Ft: 1,100	30,000 Sq Ft: 6,600	217,800 Sq Ft: 47,916
7,500 Sq Ft: 1,650	40,000 Sq Ft: 8,800	435,600 Sq Ft: 95,832
10,000 Sq Ft: 2,200	50,000 Sq Ft: 11,000	653,400 Sq Ft: 143,748
12,500 Sq Ft: 2,750	60,000 Sq Ft: 13,200	871,200 Sq Ft: 191,664
15,000 Sq Ft: 3,300	87,120 Sq Ft: 19,166	1,089,000 Sq Ft: 241,560
20,000 Sq Ft: 4,400	130,680 Sq Ft: 28,750	

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood N RES.NORTH NEWKIRK RESIDENTIAL, Last Edited: 01/15/2025

Frontages:  
Frontage 'B': Description: 'PINE RIVER ' FF Rate: 275  
Standard Frontage: 0 Standard Depth : 0  
Frontage 'E': Description: 'FRONT FOOTAGE ' FF Rate: 90  
Standard Frontage: 0 Standard Depth : 0

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 97,000
1.5 Acre: 11,250	4 Acre: 26,500	15 Acre: 60,000	40 Acre: 104,000
2 Acre: 15,000	5 Acre: 30,000	20 Acre: 72,000	50 Acre: 130,000
2.5 Acre: 18,750	7 Acre: 35,000	25 Acre: 90,000	100 Acre: 260,000

Values for Square Footage Table: ''

2,500 Sq Ft: 550	25,000 Sq Ft: 5,500	174,240 Sq Ft: 38,333
5,000 Sq Ft: 1,100	30,000 Sq Ft: 6,600	217,800 Sq Ft: 47,916
7,500 Sq Ft: 1,650	40,000 Sq Ft: 8,800	435,600 Sq Ft: 95,832
10,000 Sq Ft: 2,200	50,000 Sq Ft: 11,000	653,400 Sq Ft: 143,748
12,500 Sq Ft: 2,750	60,000 Sq Ft: 13,200	871,200 Sq Ft: 191,664
15,000 Sq Ft: 3,300	87,120 Sq Ft: 19,166	1,089,000 Sq Ft: 241,560
20,000 Sq Ft: 4,400	130,680 Sq Ft: 28,750	

Unit: 02 - NEWKIRK TOWNSHIP  
Rates/Values for Neighborhood PER.COMMERCIAL PERSONAL, Last Edited: 01/28/2018

Unit: 02 - NEWKIRK TOWNSHIP

Rates/Values for Neighborhood S PLT.SOUTH NEWKIRK PLATTED, Last Edited: 01/15/2025

Frontages:

Frontage 'B': Description: 'LITTLE MAN. ' FF Rate: 236  
 Standard Frontage: 0 Standard Depth : 0

Frontage 'F': Description: 'LTL MANISTEE FF' FF Rate: 236  
 Standard Frontage: 0 Standard Depth : 0

Frontage 'G': Description: 'FRONT FOOTAGE ' FF Rate: 90  
 Standard Frontage: 0 Standard Depth : 0

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 97,000
1.5 Acre: 11,250	4 Acre: 26,250	15 Acre: 60,000	40 Acre: 104,000
2 Acre: 15,000	5 Acre: 30,000	20 Acre: 72,000	50 Acre: 130,000
2.5 Acre: 18,750	7 Acre: 35,000	25 Acre: 90,000	100 Acre: 260,000

Values for Square Footage Table: ''

2,500 Sq Ft: 550	25,000 Sq Ft: 5,500	174,240 Sq Ft: 38,333
5,000 Sq Ft: 1,100	30,000 Sq Ft: 6,600	217,800 Sq Ft: 47,916
7,500 Sq Ft: 1,650	40,000 Sq Ft: 8,800	435,600 Sq Ft: 95,832
10,000 Sq Ft: 2,200	50,000 Sq Ft: 11,000	653,400 Sq Ft: 143,748
12,500 Sq Ft: 2,750	60,000 Sq Ft: 13,200	871,200 Sq Ft: 191,664
15,000 Sq Ft: 3,300	87,120 Sq Ft: 19,166	1,089,000 Sq Ft: 241,560
20,000 Sq Ft: 4,400	130,680 Sq Ft: 28,750	

Unit: 02 - NEWKIRK TOWNSHIP

Rates/Values for Neighborhood S RES.SOUTH NEWKIRK RESIDENTIAL, Last Edited: 01/15/2025

Frontages:

Frontage 'D': Description: 'LITTLE MANISTEE' FF Rate: 236  
 Standard Frontage: 0 Standard Depth : 0

Frontage 'F': Description: 'FRONT FOOTAGE ' FF Rate: 90  
 Standard Frontage: 0 Standard Depth : 0

Values for Acreage Table 1: 'ACREAGE TABLE 'A''

1 Acre: 7,500	3 Acre: 22,500	10 Acre: 40,000	30 Acre: 97,000
1.5 Acre: 11,250	4 Acre: 26,250	15 Acre: 60,000	40 Acre: 104,000
2 Acre: 15,000	5 Acre: 30,000	20 Acre: 72,000	50 Acre: 130,000
2.5 Acre: 18,750	7 Acre: 35,000	25 Acre: 90,000	100 Acre: 260,000

Values for Square Footage Table: ''

2,500 Sq Ft: 550	25,000 Sq Ft: 5,500	174,240 Sq Ft: 38,333
5,000 Sq Ft: 1,100	30,000 Sq Ft: 6,600	217,800 Sq Ft: 47,916
7,500 Sq Ft: 1,650	40,000 Sq Ft: 8,800	435,600 Sq Ft: 95,832
10,000 Sq Ft: 2,200	50,000 Sq Ft: 11,000	653,400 Sq Ft: 143,748
12,500 Sq Ft: 2,750	60,000 Sq Ft: 13,200	871,200 Sq Ft: 191,664
15,000 Sq Ft: 3,300	87,120 Sq Ft: 19,166	1,089,000 Sq Ft: 241,560
20,000 Sq Ft: 4,400	130,680 Sq Ft: 28,750	

Unit: 02 - NEWKIRK TOWNSHIP

Rates/Values for Neighborhood TC.TIMBER CUTOVER/ NOT USED, Last Edited: 01/18/2023

Unit: 02 - NEWKIRK TOWNSHIP

Rates/Values for Neighborhood TCU.INDUSTRIAL UTILITY, Last Edited: 01/24/2021

Unit: 02 - NEWKIRK TOWNSHIP

Rates/Values for Neighborhood U PER.UTILITY PERSONAL, Last Edited: 01/28/2018

Unit: -

Rates/Values for Neighborhood -----., Last Edited: / /

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF
<b>Little Manistee</b>														
02-550-016-02	07/29/22	\$20,000	WD	\$20,000	\$10,400	52.00	\$34,555	\$20,000	\$30,475	115.0	0.0	0.00	0.00	\$174
02-550-026-01	08/04/23	\$95,000	WD	\$95,000	\$25,600	26.95	\$51,612	\$87,668	\$44,280	328.0	0.0	0.00	0.00	\$267
43-407-004-00	10/26/23	\$75,000	PTA	\$75,000	\$27,900	37.20	\$58,217	\$43,513	\$26,730	198.0	0.0	0.00	0.20	\$220
<b>Totals:</b>		<b>\$190,000</b>		<b>\$190,000</b>	<b>\$63,900</b>									
					Sale. Ratio =>	33.63	\$144,384	\$151,181	\$101,485	641.0		0.00	0.20	
					Std. Dev. =>	12.59			Average	\$236		Average		#DIV/0!
									per FF=>			per Net Acre=>		



Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF
<b>Pine River</b>														
08-003-010-30	03/06/24	\$230,000	WD	\$230,000	\$103,700	45.09	\$196,991	\$144,309	\$111,300	420.0	0.0	0.00	0.00	\$344
43-101-002-00	12/04/24	\$200,000	WD	\$200,000	\$42,000	21.00	\$81,188	\$134,494	\$15,682	264.0	132.0	0.80	0.80	\$509
2411-32-2310	06/23/23	\$129,500	WD	\$129,500	\$33,000	25.48	\$86,364	\$76,288	\$33,152	112.0	0.0	0.00	0.00	\$681
2411-RS-11	07/24/23	\$275,000	WD	\$275,000	\$106,600	38.76	\$221,922	\$112,278	\$59,200	200.0	0.0	0.00	0.00	\$561
2411-RV-01	09/18/23	\$156,000	WD	\$156,000	\$77,100	49.42	\$161,670	\$23,930	\$29,600	100.0	0.0	0.00	0.00	\$239
2411-RV-42	09/01/23	\$400,000	WD	\$400,000	\$222,600	55.65	\$460,747	\$134,793	\$195,540	951.0	0.0	0.00	0.00	\$142
2412-36-1103	05/18/22	\$39,000	WD	\$39,000	\$20,300	52.05	\$60,000	\$39,000	\$60,000	200.0	0.0	0.00	0.00	\$195
2412-36-4107	12/21/22	\$140,000	WD	\$140,000	\$30,300	21.64	\$90,000	\$140,000	\$90,000	300.0	0.0	0.00	0.00	\$467
2412-GA-42	03/15/24	\$385,000	WD	\$385,000	\$164,200	42.65	\$382,655	\$54,845	\$52,500	175.0	1150.0	2.31	1.45	\$313
08-300-003-01	01/29/24	\$259,900	WD	\$259,900	\$98,000	37.71	\$229,950	\$68,533	\$38,583	660.0	627.0	9.50	9.50	\$104
08-350-004-00	09/07/23	\$235,000	WD	\$235,000	\$97,800	41.62	\$233,016	\$40,144	\$38,160	144.0	0.0	0.00	0.00	\$279
<b>Totals:</b>		<b>\$2,449,400</b>		<b>\$2,449,400</b>	<b>\$995,600</b>	<b>40.65</b>	<b>\$2,204,503</b>	<b>\$968,614</b>	<b>\$723,717</b>	<b>3,526.0</b>		<b>12.61</b>	<b>11.75</b>	
					<b>Sale. Ratio =&gt;</b>	<b>11.93</b>		<b>Average</b>	<b>\$275</b>			<b>Average</b>	<b>76,813.16</b>	
					<b>Std. Dev. =&gt;</b>			<b>per FF=&gt;</b>				<b>per Net Acre=&gt;</b>		

Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre
Pine River															
08-003-010-30	03/06/24	\$230,000	WD	\$230,000	\$103,700	45.09	\$196,991	\$144,309	\$111,300	420.0	0.0	0.00	0.00	\$344	#DIV/0!
43-101-002-00	12/04/24	\$200,000	WD	\$200,000	\$42,000	21.00	\$81,188	\$134,494	\$15,682	264.0	132.0	0.80	0.80	\$509	\$168,118
2411-32-2310	06/23/23	\$129,500	WD	\$129,500	\$33,000	25.48	\$86,364	\$76,288	\$33,152	112.0	0.0	0.00	0.00	\$681	#DIV/0!
2411-RS-11	07/24/23	\$275,000	WD	\$275,000	\$106,600	38.76	\$221,922	\$112,278	\$59,200	200.0	0.0	0.00	0.00	\$561	#DIV/0!
2411-RV-01	09/18/23	\$156,000	WD	\$156,000	\$77,100	49.42	\$161,670	\$23,930	\$29,600	100.0	0.0	0.00	0.00	\$239	#DIV/0!
2411-RV-42	09/01/23	\$400,000	WD	\$400,000	\$222,600	55.65	\$460,747	\$134,793	\$195,540	951.0	0.0	0.00	0.00	\$142	#DIV/0!
2412-36-1103	05/18/22	\$39,000	WD	\$39,000	\$20,300	52.05	\$60,000	\$39,000	\$60,000	200.0	0.0	0.00	0.00	\$195	#DIV/0!
2412-36-4107	12/21/22	\$140,000	WD	\$140,000	\$30,300	21.64	\$90,000	\$140,000	\$90,000	300.0	0.0	0.00	0.00	\$467	#DIV/0!
2412-GA-42	03/15/24	\$385,000	WD	\$385,000	\$164,200	42.65	\$382,655	\$54,845	\$52,500	175.0	1150.0	2.31	1.45	\$313	\$23,742
08-300-003-01	01/29/24	\$259,900	WD	\$259,900	\$98,000	37.71	\$229,950	\$68,533	\$38,583	660.0	627.0	9.50	9.50	\$104	\$7,214
08-350-004-00	09/07/23	\$235,000	WD	\$235,000	\$97,800	41.62	\$233,016	\$40,144	\$38,160	144.0	0.0	0.00	0.00	\$279	#DIV/0!
<b>Totals:</b>		<b>\$2,449,400</b>		<b>\$2,449,400</b>	<b>\$995,600</b>	<b>40.65</b>	<b>\$2,204,503</b>	<b>\$968,614</b>	<b>\$723,717</b>	<b>3,526.0</b>	<b>\$275</b>	<b>Average</b>	<b>12.61</b>	<b>11.75</b>	<b>Average</b>
					<b>Sale. Ratio =&gt;</b>	<b>11.93</b>			<b>per FF=&gt;</b>			<b>per Net Acre=&gt;</b>	<b>76,813.16</b>		<b>Average</b>
															<b>per SqFt=&gt;</b>





Parcel Number	Sale Date	Sale Price	Instr.	Adj. Sale \$	Asd. when Sold	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Net Acres	Total Acres	Dollars/FF	Dollars/Acre	Dollars/SqFt
<b>front footage</b>																
08-300-007-00	02/13/23	\$49,000	WD	\$49,000	\$19,700	40.20	\$54,188	\$10,562	\$15,750	330.0	297.0	2.25	2.25	\$32	\$4,694	\$0.11
08-013-015-00	10/25/22	\$7,500	WD	\$7,500	\$2,100	28.00	\$5,460	\$7,500	\$5,460	198.0	264.0	1.20	1.20	\$38	\$6,250	\$0.14
02-005-005-10	08/10/23	\$22,000	WD	\$22,000	\$3,900	17.73	\$7,800	\$22,000	\$7,800	330.0	324.0	2.20	2.20	\$67	\$10,000	\$0.23
02-006-004-15	12/30/22	\$33,000	WD	\$33,000	\$7,300	22.12	\$21,970	\$33,000	\$21,970	400.0	560.0	5.00	5.00	\$83	\$6,600	\$0.15
02-507-004-00	09/20/22	\$16,500	WD	\$16,500	\$2,700	16.36	\$25,981	\$16,500	\$23,232	264.0	165.0	1.00	1.00	\$63	\$16,500	\$0.38
02-514-039-00	06/01/23	\$40,000	LC	\$40,000	\$13,100	32.75	\$28,057	\$13,903	\$1,960	109.0	280.0	0.70	0.70	\$128	\$19,861	\$0.46
43-301-004-01	05/29/24	\$14,500	QC	\$14,500	\$3,700	25.52	\$7,318	\$14,500	\$7,318	140.0	214.0	0.60	0.60	\$104	\$24,167	\$0.55
08-300-019-50	12/09/22	\$163,900	WD	\$163,900	\$37,100	22.64	\$141,591	\$44,384	\$22,075	330.0	627.0	4.75	4.75	\$134	\$9,344	\$0.21
08-300-020-00	10/14/22	\$45,000	WD	\$45,000	\$7,800	17.33	\$22,075	\$45,000	\$22,075	330.0	627.0	4.75	4.75	\$136	\$9,474	\$0.22
08-400-030-00	11/14/23	\$200,000	WD	\$200,000	\$81,700	40.85	\$189,229	\$46,371	\$35,600	400.0	461.0	4.23	4.23	\$116	\$10,955	\$0.25
<b>Totals:</b>		<b>\$591,400</b>		<b>\$591,400</b>	<b>\$179,100</b>	<b>30.28</b>	<b>\$503,669</b>	<b>\$253,720</b>	<b>\$163,240</b>	<b>2,831.0</b>	<b>\$90</b>	<b>Average</b>	<b>26.68</b>	<b>26.68</b>	<b>Average</b>	<b>Average</b>
					<b>Sale. Ratio =&gt;</b>	<b>9.03</b>			<b>per FF=&gt;</b>			<b>per Net Acre=&gt;</b>	<b>9,508.68</b>		<b>per SqFt=&gt;</b>	<b>\$0.22</b>

Parcel Number	Sale Date	Sale Price	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Land Residual	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Adjusted Sale Price	Adjust \$ Per Acre
<b>1 - 3 Acres</b>														
10-029-015-50	4/29/2022	\$18,501	437/1158	2.500	108,900		5,445	\$18,501	2.375	103,455	\$7,790	\$0.18	\$18,501	\$7,790
02-005-005-10	8/10/2023	\$22,000	448/1193	2.500	108,900		10,857	\$22,000	2.251	98,043	\$9,773	\$0.22	\$22,000	\$9,773
10-032-008-00	2/13/2024	\$22,500	452/484	2.500	108,900		5,445	\$22,500	2.375	103,455	\$9,474	\$0.22	\$22,500	\$9,474
11-026-006-00	3/8/2024	\$16,500	453/216	2.500	108,900		2,723	\$16,500	2.438	106,178	\$6,768	\$0.16	\$16,500	\$6,768
10-013-002-25	12/10/2022	\$16,900	442/1942	2.520	109,771		28,992	\$16,900	1.854	80,779	\$9,115	\$0.21	\$16,900	\$9,115
11-022-036-01	2/14/2023	\$19,600	444/531	3.000	130,680		5,313	\$19,600	2.878	125,367	\$6,810	\$0.16	\$19,600	\$6,810
06-012-006-24	3/10/2023	\$13,500	444/1325	3.190	138,956		7,238	\$13,500	3.024	131,719	\$4,464	\$0.10	\$13,500	\$4,464

USING 7500

Parcel Number	Sale Date	Sale Price	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Land Residual	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Adjusted Sale Price	Adjust \$ Per Acre
<b>new splits 5 ac</b>														
10-031-012-00	4/19/2022	\$13,000	437/0353	4.570	199,069		7,260	\$13,000	4.403	191,809	\$2,953	\$0.07	\$13,000	\$2,953
09-010-013-00	6/14/2023	\$15,000	447/653	4.826	210,221		30,426	\$15,000	4.128	179,795	\$3,634	\$0.08	\$15,000	\$3,634
11-026-005-00	4/27/2022	\$22,000	437/1055	5.000	217,800		5,445	\$22,000	4.875	212,355	\$4,513	\$0.10	\$22,000	\$4,513
10-033-042-00	10/14/2022	\$29,500	441/1496	5.000	217,800		31,581	\$29,500	4.275	186,219	\$6,901	\$0.16	\$29,500	\$6,901
02-006-004-15	12/30/2022	\$33,000	443/0703	5.000	217,800		13,591	\$33,000	4.688	204,209	\$7,039	\$0.16	\$33,000	\$7,039
09-004-014-00	3/24/2023	\$8,500	445/1008	5.000	217,800		29,686	\$8,500	4.318	188,114	\$1,969	\$0.05	\$8,500	\$1,969
10-032-016-00	10/20/2023	\$34,000	450/731	5.000	217,800		31,581	\$34,000	4.275	186,219	\$7,953	\$0.18	\$34,000	\$7,953
10-028-033-00	1/18/2024	\$36,000	451/1780	5.000	217,800		10,890	\$36,000	4.750	206,910	\$7,579	\$0.17	\$36,000	\$7,579
10-028-047-01	6/15/2022	\$37,500	438/1417	5.006	218,061		10,927	\$37,500	4.755	207,135	\$7,886	\$0.18	\$37,500	\$7,886
10-028-047-10	7/23/2022	\$22,500	439/1383	5.010	218,236		10,947	\$22,500	4.759	207,288	\$4,728	\$0.11	\$22,500	\$4,728
10-028-047-15	5/22/2023	\$39,900	446/1270	5.014	218,410		10,944	\$39,900	4.763	207,466	\$8,377	\$0.19	\$39,900	\$8,377
08-015-004-45	5/3/2023	\$41,900	446/797	5.511	240,059		20,151	\$41,900	5.048	219,908	\$8,300	\$0.19	\$41,900	\$8,300
08-015-004-25	5/3/2023	\$41,900	446/787	5.559	242,150		16,704	\$41,900	5.176	225,446	\$8,095	\$0.19	\$41,900	\$8,095
08-012-004-15	3/22/2023	\$20,000	445/737	5.830	253,955		13,985	\$20,000	5.509	239,970	\$3,630	\$0.08	\$20,000	\$3,630
03-026-005-07	2/9/2023	\$43,900	444/617	6.690	291,416		11,596	\$43,900	6.424	279,820	\$6,834	\$0.16	\$43,900	\$6,834
11-027-002-04	5/6/2022	\$36,000	437/1243	7.350	320,166		10,696	\$36,000	7.104	309,470	\$5,068	\$0.12	\$36,000	\$5,068

using 6000

\$5,966

Parcel Number	Sale Date	Sale Price	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Land Residual	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Adjusted Sale Price	Adjust \$ Per Acre
new splits														
10-028-033-00	1/18/2024	\$36,000	451/1780	5.000	217,800		10,890	\$36,000	4.750	206,910	\$7,579	\$0.17	\$36,000	\$7,579
10-028-047-01	6/15/2022	\$37,500	438/1417	5.006	218,061		10,927	\$37,500	4.755	207,135	\$7,886	\$0.18	\$37,500	\$7,886
10-028-047-15	5/22/2023	\$39,900	446/1270	5.014	218,410		10,944	\$39,900	4.763	207,466	\$8,377	\$0.19	\$39,900	\$8,377
08-015-004-45	5/3/2023	\$41,900	446/797	5.511	240,059		20,151	\$41,900	5.048	219,908	\$8,300	\$0.19	\$41,900	\$8,300
08-015-004-25	5/3/2023	\$41,900	446/787	5.559	242,150		16,704	\$41,900	5.176	225,446	\$8,095	\$0.19	\$41,900	\$8,095

Parcel Number	Sale Date	Sale Price	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Land Residual	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Adjusted Sale Price	Adjust \$ Per Acre
<b>4-7 AC</b>														
10-031-012-00	4/19/2022	\$13,000	437/0353	4.570	199,069		7,260	\$13,000	4.403	191,809	\$2,953	\$0.07	\$13,000	\$2,953
09-010-013-00	6/14/2023	\$15,000	447/653	4.826	210,221		30,426	\$15,000	4.128	179,795	\$3,634	\$0.08	\$15,000	\$3,634
11-026-005-00	4/27/2022	\$22,000	437/1055	5.000	217,800		5,445	\$22,000	4.875	212,355	\$4,513	\$0.10	\$22,000	\$4,513
10-033-042-00	10/14/2022	\$29,500	441/1496	5.000	217,800		31,581	\$29,500	4.275	186,219	\$6,901	\$0.16	\$29,500	\$6,901
09-004-014-00	3/24/2023	\$8,500	445/1008	5.000	217,800		29,686	\$8,500	4.318	188,114	\$1,969	\$0.05	\$8,500	\$1,969
10-028-047-10	7/23/2022	\$22,500	439/1383	5.010	218,236		10,947	\$22,500	4.759	207,288	\$4,728	\$0.11	\$22,500	\$4,728
08-012-004-15	3/22/2023	\$20,000	445/737	5.830	253,955		13,985	\$20,000	5.509	239,970	\$3,630	\$0.08	\$20,000	\$3,630
03-026-005-07	2/9/2023	\$43,900	444/617	6.690	291,416		11,596	\$43,900	6.424	279,820	\$6,834	\$0.16	\$43,900	\$6,834
11-027-002-04	5/6/2022	\$36,000	437/1243	7.350	320,166		10,696	\$36,000	7.104	309,470	\$5,068	\$0.12	\$36,000	\$5,068

4500

Parcel Number	Sale Date	Sale Price	Liber/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Land Residual	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Adjusted Sale Price	Adjust \$ Per Acre
<b>10 AC</b>														
08-007-002-15	4/12/2023	\$42,000	445/1484	9.418	410,248		31,436	\$42,000	8.696	378,812	\$4,830	\$0.11	\$42,000	\$4,830
09-035-004-40	10/24/2023	\$25,000	450/659	9.628	419,396		35,166	\$25,000	8.821	384,229	\$2,834	\$0.07	\$25,000	\$2,834
03-017-003-12	7/14/2023	\$49,900	447/1713	9.880	430,373		0	\$49,900	9.880	430,373	\$5,051	\$0.12	\$49,900	\$5,051
11-023-039-05	5/26/2022	\$39,900	438443	9.996	435,426		10,999	\$39,900	9.743	424,427	\$4,095	\$0.09	\$39,900	\$4,095
10-028-049-01	7/27/2022	\$31,000	439/1289	10.000	435,600		42,471	\$31,000	9.025	393,129	\$3,435	\$0.08	\$31,000	\$3,435
11-027-021-00	1/25/2023	\$41,500	443/1927	10.000	435,600		21,780	\$41,500	9.500	413,820	\$4,368	\$0.10	\$41,500	\$4,368
08-002-003-25	5/18/2022	\$35,000	437/1975	10.010	436,036		0	\$35,000	10.010	436,036	\$3,497	\$0.08	\$35,000	\$3,497





**Ellsworth and Newkirk AG**

Parcel Number	Sale Date	Resid Acre	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft
16-034-006-00	11/17/2023	5.250	\$25,000	\$4,762	\$0.11
08-012-004-15	3/22/2023	5.509	\$20,000	\$3,630	\$0.08
05-025-003-30	1/9/2023	6.234	\$36,000	\$5,775	\$0.13
11-027-002-04	5/6/2022	7.104	\$36,000	\$5,068	\$0.12
08-007-002-15	4/12/2023	8.696	\$42,000	\$4,830	\$0.11
09-035-004-40	10/24/2023	8.821	\$25,000	\$2,834	\$0.07
03-017-003-12	7/14/2023	9.880	\$49,900	\$5,051	\$0.12
11-023-039-05	5/26/2022	9.743	\$39,900	\$4,095	\$0.09
10-028-049-01	7/27/2022	9.025	\$31,000	\$3,435	\$0.08
11-027-021-00	1/25/2023	9.500	\$41,500	\$4,368	\$0.10
16-019-009-00	9/18/2023	10.000	\$45,000	\$4,500	\$0.10
04-011-005-20	2/8/2024	9.750	\$51,000	\$5,231	\$0.12
006-026-005-00	10/7/2022	27.800	\$95,500	\$3,435	\$0.08
015-012-008-20	11/21/2022	33.000	\$85,000	\$2,576	\$0.06
005-030-008-10	10/13/2023	32.850	\$60,000	\$1,826	\$0.04
16-20-200-028	4/4/2023	36.841	\$110,000	\$2,986	\$0.07
05-08-200-002	10/15/2021	39.000	\$95,921	\$2,460	\$0.06
16-013-008-01	2/16/2022	39.000	\$59,244	\$1,519	\$0.03
08-020-010-50	11/13/2023	40.000	\$125,000	\$3,125	\$0.07
015-008-002-50	1/5/2024	39.000	\$75,000	\$1,923	\$0.04
013-028-009-00	11/29/2023	42.685	\$104,000	\$2,436	\$0.06
015-018-015-01	11/16/2022	58.808	\$142,860	\$2,429	\$0.06
08-27-100-006	8/3/2023	59.534	\$175,000	\$2,939	\$0.07
02-524-001-05	2/9/2022	64.720	\$185,654	\$2,869	\$0.07
08-024-005-00	1/17/2022	70.000	\$138,236	\$1,975	\$0.05
01-024-014-01	8/8/2022	69.250	\$227,500	\$3,285	\$0.08
013-027-007-00	8/5/2022	72.500	\$208,000	\$2,869	\$0.07

Parcel Number	Sale Date	Resid Acre	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft
08-012-004-15	3/22/2023	5.509	\$20,000	\$3,630	\$0.08
11-027-002-04	5/6/2022	7.104	\$36,000	\$5,068	\$0.12
08-007-002-15	4/12/2023	8.696	\$42,000	\$4,830	\$0.11
09-035-004-40	10/24/2023	8.821	\$25,000	\$2,834	\$0.07
03-017-003-12	7/14/2023	9.880	\$49,900	\$5,051	\$0.12
11-023-039-05	5/26/2022	9.743	\$39,900	\$4,095	\$0.09
10-028-049-01	7/27/2022	9.025	\$31,000	\$3,435	\$0.08
11-027-021-00	1/25/2023	9.500	\$41,500	\$4,368	\$0.10
08-020-010-50	11/13/2023	40.000	\$125,000	\$3,125	\$0.07
08-27-100-006	8/3/2023	59.534	\$175,000	\$2,939	\$0.07
02-524-001-05	2/9/2022	64.720	\$185,654	\$2,869	\$0.07
08-024-005-00	1/17/2022	70.000	\$138,236	\$1,975	\$0.05
01-024-014-01	8/8/2022	69.250	\$227,500	\$3,285	\$0.08
				\$3,654	

16-024-007-01	12/4/2023	73.734	\$170,512	\$2,313	\$0.05
16-026-007-00	9/22/2022	79.000	\$84,295	\$1,067	\$0.02
013-028-013-00	11/29/2023	79.000	\$208,000	\$2,633	\$0.06
				\$3,275	

Parcel Number	Sale Date	Resid Acre	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft
<b>5-9 Ac Ag</b>					
16-034-006-00	11/17/2023	5.250	\$25,000	\$4,762	\$0.11
08-012-004-15	3/22/2023	5.509	\$20,000	\$3,630	\$0.08
05-025-003-30	1/9/2023	6.234	\$36,000	\$5,775	\$0.13
11-027-002-04	5/6/2022	7.104	\$36,000	\$5,068	\$0.12
08-007-002-15	4/12/2023	8.696	\$42,000	\$4,830	\$0.11
09-035-004-40	10/24/2023	8.821	\$25,000	\$2,834	\$0.07

\$4,483  
using \$4,500

Parcel Number	Sale Date	Resid Acre	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft
<b>10 Ac Ag</b>					
03-017-003-12	7/14/2023	9.880	\$49,900	\$5,051	\$0.12
11-023-039-05	5/26/2022	9.743	\$39,900	\$4,095	\$0.09
10-028-049-01	7/27/2022	9.025	\$31,000	\$3,435	\$0.08
11-027-021-00	1/25/2023	9.500	\$41,500	\$4,368	\$0.10
16-019-009-00	9/18/2023	10.000	\$45,000	\$4,500	\$0.10
04-011-005-20	2/8/2024	9.750	\$51,000	\$5,231	\$0.12

\$4,447  
using \$4,000



Parcel Number	Sale Date	Resid Acre	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft
<b>20-30 Ac Ag</b>					
006-026-005-00	10/7/2022	27.800	\$95,500	\$3,435	\$0.08
015-012-008-20	11/21/2022	33.000	\$85,000	\$2,576	\$0.06
005-030-008-10	10/13/2023	32.850	\$60,000	\$1,826	\$0.04
16-20-200-028	4/4/2023	36.841	\$110,000	\$2,986	\$0.07
				\$2,706	
			using	\$2,800	

Parcel Number	Sale Date	Resid Acre	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft
<b>40 Ac Ag</b>					
05-08-200-002	10/15/2021	39.000	\$95,921	\$2,460	\$0.06
16-013-008-01	2/16/2022	39.000	\$59,244	\$1,519	\$0.03
08-020-010-50	11/13/2023	40.000	\$125,000	\$3,125	\$0.07
015-008-002-50	1/5/2024	39.000	\$75,000	\$1,923	\$0.04
013-028-009-00	11/29/2023	42.685	\$104,000	\$2,436	\$0.06
				\$2,293	
			using	\$2,000	

Parcel Number	Sale Date	Sale Price	Libers/ Page	Total Acre	Total Sq Ft	Total Front Ft	ROW (Sq Ft)	Land Residual	Resid Acre	Resid Sq Ft	Unadjust \$ / acre	Unadjust \$ / Sq Ft	Adjusted Sale Price	Adjust \$ Per Acre
<b>1 - 3 Acres</b>														
10-028-052-00	11/10/2022	\$5,500	442/0787	0.830	36,155		1,815	\$5,500	0.788	34,340	\$6,980	\$0.16	\$5,500	\$6,980
08-013-015-00	10/25/2022	\$7,500	441/1778	1.200	52,272		6,534	\$7,500	1.050	45,738	\$7,143	\$0.16	\$7,500	\$7,143
04-034-033-58	10/13/2022	\$9,000	441/1245	1.751	76,274		15,923	\$9,000	1.385	60,351	\$6,498	\$0.15	\$9,000	\$6,498
10-029-015-50	4/29/2022	\$18,501	437/1158	2.500	108,900		5,445	\$18,501	2.375	103,455	\$7,790	\$0.18	\$18,501	\$7,790
02-005-005-10	8/10/2023	\$22,000	448/1193	2.500	108,900		10,857	\$22,000	2.251	98,043	\$9,773	\$0.22	\$22,000	\$9,773
10-032-008-00	2/13/2024	\$22,500	452/484	2.500	108,900		5,445	\$22,500	2.375	103,455	\$9,474	\$0.22	\$22,500	\$9,474
11-026-006-00	3/8/2024	\$16,500	453/216	2.500	108,900		2,723	\$16,500	2.438	106,178	\$6,768	\$0.16	\$16,500	\$6,768
10-013-002-25	12/10/2022	\$16,900	442/1942	2.520	109,771		28,992	\$16,900	1.854	80,779	\$9,115	\$0.21	\$16,900	\$9,115
11-022-036-01	2/14/2023	\$19,600	444/531	3.000	130,680		5,313	\$19,600	2.878	125,367	\$6,810	\$0.16	\$19,600	\$6,810
06-012-006-24	3/10/2023	\$13,500	444/1325	3.190	138,956		7,238	\$13,500	3.024	131,719	\$4,464	\$0.10	\$13,500	\$4,464

use 7000

\$7,482

Parcel Number	Sale Date	Sale Price	Total Acre	Total Sq Ft	Total Front Ft	Adjusted Sale Price	Adjust \$ Per Acre	Adjust \$ Per Sq Ft	Adjust \$ Per Front Ft
Comm SQ FT									
44-210-006-00	8/11/2023	\$20,000	0.180	7,841	60	\$7,186	\$39,922	\$0.92	\$119.77
15-716-029-00	11/20/2023	\$47,500	0.230	10,019	100	\$9,076	\$39,461	\$0.91	\$90.76
12-019-011-00	5/11/2023	\$50,000	0.260	11,326	100	\$7,837	\$45,301	\$1.04	\$78.37
41-124-009-00	6/27/2023	\$75,000	0.350	15,246	101	\$9,973	\$28,494	\$0.65	\$98.74
16-108-001-00	12/6/2023	\$7,500	0.436	18,975	165	\$7,500	\$17,202	\$0.40	\$45.45
01-023-017-00	1/19/2024	\$71,000	0.500	21,780	132	\$14,073	\$35,183	\$0.81	\$106.61
14-015-005-15	4/29/2022	\$94,000	0.510	22,216	81	\$13,569	\$30,220	\$0.69	\$167.52
04-027-010-10	12/11/2023	\$32,000	0.950	41,382	200	\$16,436	\$20,596	\$0.47	\$82.18
12-019-009-00	1/10/2023	\$20,000	1.230	53,579	100	\$20,000	\$17,331	\$0.40	\$200.00
14-015-005-10	9/15/2023	\$70,000	1.470	64,033	231	\$22,468	\$17,350	\$0.40	\$97.26
03-007-003-01	7/1/2023	\$101,000	1.680	73,181	222	\$21,530	\$14,239	\$0.33	\$96.98
04-028-002-50	4/29/2022	\$100,000	2.370	103,237	380	\$25,774	\$14,092	\$0.32	\$67.83
14-022-053-00	5/11/2023	\$35,000	3.000	130,680	264	\$35,000	\$12,500	\$0.29	\$132.58
11-034-004-00	1/17/2023	\$130,000	3.464	150,892	328	\$42,040	\$13,614	\$0.31	\$128.17
14-022-057-00	11/2/2023	\$115,000	4.060	176,854	272	\$53,396	\$13,855	\$0.32	\$196.39
10-032-124-00	1/3/2023	\$42,000	4.810	209,524	665	\$42,000	\$11,973	\$0.27	\$63.16
16-024-002-20	8/19/2022	\$95,000	5.170	225,205	500	\$55,279	\$11,538	\$0.26	\$110.56
11-010-011-00	10/10/2022	\$185,000	8.390	365,468	961	\$39,190	\$5,103	\$0.12	\$40.78
11-022-034-50	8/1/2022	\$320,000	8.950	389,862	294	\$40,988	\$4,697	\$0.11	\$139.41
							\$ 20,667	\$0.47	\$ 109