

2023 ASSESSMENT ROLL FOR HEATH TOWNSHIP

2000 COMMERCIAL

DESCRIPTION OF NEIGHBORHOOD

Due to the small number of commercial property sales in Heath Township, sales from Overisel Township and appraisals by Allegan County Equalization are included to develop land values and ECFs for commercial property.

Land is valued by the square foot. There were 7 valid sales used to determine the cost per square foot.

The ECF was calculated by comparing the residual building value from the sale to the cost calculated using the Michigan Assessor's Manual. There were 4 valid sales resulting in an ECF multiplier of 0.872. The ECF was applied as calculated.