

Totals for School District: 41240 SPARTA AREA										
Property Class	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
Agricultural	145	28,570,900	28,570,900	31,002,800	16,870,247	16,870,247	17,520,794	17,520,794	17,520,794	17,520,794
Commercial	10	960,800	960,800	1,044,400	894,069	894,069	917,551	917,551	917,551	917,551
Industrial	9	1,076,800	1,076,800	1,141,000	473,819	473,819	482,817	482,817	482,817	482,817
Residential	190	19,883,500	19,866,300	20,764,300	14,785,005	14,767,805	15,585,777	15,472,553	15,273,098	15,273,098
Com. Personal	22	273,600	273,600	489,800	273,600	273,600	489,800	489,800	489,800	489,800
Ind. Personal	1	49,200	49,200	39,000	49,200	49,200	39,000	39,000	39,000	39,000
Util. Personal	6	6,325,000	6,325,000	6,600,800	6,325,000	6,325,000	6,600,800	6,600,800	6,600,800	6,600,800
Exempt	3	0	0	0	0	0	0	0	0	0
All: 41240	386	57,139,800	57,122,600	61,082,100	39,670,940	39,653,740	41,636,539	41,523,315	41,323,860	41,323,860
Totals for Property Class: Agricultural By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	145	28,570,900	28,570,900	31,002,800	16,870,247	16,870,247	17,520,794	17,520,794	17,520,794	17,520,794
All: Agricultural	145	28,570,900	28,570,900	31,002,800	16,870,247	16,870,247	17,520,794	17,520,794	17,520,794	17,520,794
Totals for Property Class: Commercial By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	10	960,800	960,800	1,044,400	894,069	894,069	917,551	917,551	917,551	917,551
All: Commercial	10	960,800	960,800	1,044,400	894,069	894,069	917,551	917,551	917,551	917,551
Totals for Property Class: Industrial By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	9	1,076,800	1,076,800	1,141,000	473,819	473,819	482,817	482,817	482,817	482,817
All: Industrial	9	1,076,800	1,076,800	1,141,000	473,819	473,819	482,817	482,817	482,817	482,817
Totals for Property Class: Residential By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	190	19,883,500	19,866,300	20,764,300	14,785,005	14,767,805	15,585,777	15,472,553	15,273,098	15,273,098
All: Residential	190	19,883,500	19,866,300	20,764,300	14,785,005	14,767,805	15,585,777	15,472,553	15,273,098	15,273,098
Totals for Property Class: Com. Personal By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	22	273,600	273,600	489,800	273,600	273,600	489,800	489,800	489,800	489,800
All: Com. Personal	22	273,600	273,600	489,800	273,600	273,600	489,800	489,800	489,800	489,800
Totals for Property Class: Ind. Personal By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	1	49,200	49,200	39,000	49,200	49,200	39,000	39,000	39,000	39,000
All: Ind. Personal	1	49,200	49,200	39,000	49,200	49,200	39,000	39,000	39,000	39,000
Totals for Property Class: Util. Personal By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	6	6,325,000	6,325,000	6,600,800	6,325,000	6,325,000	6,600,800	6,600,800	6,600,800	6,600,800
All: Util. Personal	6	6,325,000	6,325,000	6,600,800	6,325,000	6,325,000	6,600,800	6,600,800	6,600,800	6,600,800
Totals for Property Class: Exempt By School District										
School District	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
41240	3	0	0	0	0	0	0	0	0	0
All: Exempt	3	0	0	0	0	0	0	0	0	0
Totals										
Real	Count	2019 SEV	Fin SEV	2020 SEV	2019 Tax	Fin Tax	2020 Tax	BOR Tax	2020 Cap	2020 MCAP
Personal	354	50,492,000	50,474,800	53,952,500	33,023,140	33,005,940	34,506,939	34,393,715	34,194,260	34,194,260
Real & Personal	29	6,647,800	6,647,800	7,129,600	6,647,800	6,647,800	7,129,600	7,129,600	7,129,600	7,129,600
Exempt	383	57,139,800	57,122,600	61,082,100	39,670,940	39,653,740	41,636,539	41,523,315	41,323,860	41,323,860
	3	0	0	0	0	0	0	0	0	0

<<<<<<PRE/MBT Percentage Times Taxable>>>>>>									
Property Class	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
Agricultural	144	16,772,447	97,800	16,772,447	97,800	16,772,447	97,800	17,421,136	99,658
Commercial	0	0	894,069	0	894,069	0	894,069	0	917,551
Industrial	6	108,059	365,760	108,059	365,760	108,059	365,760	110,109	372,708
Residential	166	13,321,174	1,463,831	13,412,332	1,355,473	13,303,974	1,463,831	14,089,952	1,382,601
Com. Personal	22	273,600	0	273,600	0	273,600	0	489,800	0
Ind. Personal	1	49,200	0	49,200	0	49,200	0	39,000	0
Util. Personal	0	0	6,325,000	0	6,325,000	0	6,325,000	0	6,600,800
All: 41240	339	30,524,480	9,146,460	30,615,638	9,038,102	30,507,280	9,146,460	32,149,997	9,373,318
Totals for Property Class: Agricultural By School District									
School District	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
41240	144	16,772,447	97,800	16,772,447	97,800	16,772,447	97,800	17,421,136	99,658
All: Agricultural	144	16,772,447	97,800	16,772,447	97,800	16,772,447	97,800	17,421,136	99,658
Totals for Property Class: Commercial By School District									
School District	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
41240	0	0	894,069	0	894,069	0	894,069	0	917,551
All: Commercial	0	0	894,069	0	894,069	0	894,069	0	917,551
Totals for Property Class: Industrial By School District									
School District	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
41240	6	108,059	365,760	108,059	365,760	108,059	365,760	110,109	372,708
All: Industrial	6	108,059	365,760	108,059	365,760	108,059	365,760	110,109	372,708
Totals for Property Class: Residential By School District									
School District	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
41240	166	13,321,174	1,463,831	13,412,332	1,355,473	13,303,974	1,463,831	14,089,952	1,382,601
All: Residential	166	13,321,174	1,463,831	13,412,332	1,355,473	13,303,974	1,463,831	14,089,952	1,382,601
Totals for Property Class: Com. Personal By School District									
School District	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
41240	22	273,600	0	273,600	0	273,600	0	489,800	0
All: Com. Personal	22	273,600	0	273,600	0	273,600	0	489,800	0
Totals for Property Class: Ind. Personal By School District									
School District	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
41240	1	49,200	0	49,200	0	49,200	0	39,000	0
All: Ind. Personal	1	49,200	0	49,200	0	49,200	0	39,000	0
Totals for Property Class: Util. Personal By School District									
School District	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
41240	0	0	6,325,000	0	6,325,000	0	6,325,000	0	6,600,800
All: Util. Personal	0	0	6,325,000	0	6,325,000	0	6,325,000	0	6,600,800
Totals									
	Count	2019 ORIG PRE	2019 ORIG Non-PRE	Final PRE	Final Non-PRE	W/O Winter PRE	W/O Winter Non-PRE	2020 ORIG PRE	2020 ORIG Non-PRE
Real	316	30,201,680	2,821,460	30,292,838	2,713,102	30,184,480	2,821,460	31,621,197	2,772,518
Personal	23	322,800	6,325,000	322,800	6,325,000	322,800	6,325,000	528,800	6,600,800
Real & Personal	339	30,524,480	9,146,460	30,615,638	9,038,102	30,507,280	9,146,460	32,149,997	9,373,318

The Special Population for this Report is 'Ad Valorem Parcels'
School(s): SPARTA AREA

<<<< Top 30 Statistics >>>>

***** Top 30 S.E.V.s *****

70-50-13-004-350	METC	\$	5,356,300
70-01-12-400-014	VANOEFFELEN CORTNEY M	\$	1,426,100
70-50-13-001-600	CONSUMERS ENERGY CO	\$	1,080,300
70-01-35-300-001	LAKETOP ORCHARDS LLC	\$	924,200
70-01-34-100-003	LACHMANN JACK D	\$	624,700
70-06-01-200-021	DIETRICH ORCHARDS LLC	\$	620,700
70-01-35-300-014	HOMESTEAD LAND, LLC	\$	606,500
70-01-22-200-015	GOOD FRUIT STORAGE LLC	\$	583,900
70-01-24-400-004	HUBERT VICTOR J	\$	567,800
70-01-25-300-005	KLEIN JAMES C. TRUST	\$	544,200
70-01-36-400-011	RASCH BRUCE E TRUST	\$	512,600
70-01-22-400-001	RASCH BRUCE E. LLC	\$	472,800
70-50-13-004-550	HELENA CHEMICAL CO	\$	445,000
70-01-36-400-003	HELENA CHEMICAL CO	\$	412,500
70-01-15-200-005	BOLTON FARMLAND, LLC	\$	399,900
70-01-15-100-037	BLAUWKAMP ROBERT J-MARY	\$	391,200
70-01-24-300-010	RASCH RONALD FARMS LLC	\$	379,900
70-01-15-400-002	REISTER HERBERT M&SHARON K TRUSTS	\$	359,500
70-01-35-400-007	KLEIN DONALD-SHIRLEY	\$	357,700
70-01-24-100-001	REISTER KENNETH J TRUST	\$	350,600
70-01-26-100-017	RASCH BRUCE E TRUST	\$	347,800
70-06-01-400-006	GALBRAITH JEAN M	\$	345,300
70-01-22-200-008	BEUSCHEL DAVID P TRUSTEE&DEANNE R T	\$	343,600
70-01-24-400-001	HUBERT KENNETH TRUST	\$	339,400
70-01-25-400-015	ZAHM LIVING TRUST	\$	331,300
70-01-26-200-007	RIO GRANDE FARM, LLC	\$	330,300
70-01-14-400-010	ALLEN BRIAN-LYNNE	\$	329,700
70-01-24-200-003	HUBER MICHAEL W-BETSY C	\$	323,500
70-06-01-400-010	LOUCKS RYAN-KAMI	\$	322,400
70-01-23-200-005	REISTER HARLAND H & JANICE N	\$	322,000

***** Top 30 Taxable Values *****

70-50-13-004-350	METC	\$	5,356,300
70-01-12-400-014	VANOEFFELEN CORTNEY M	\$	1,169,335
70-50-13-001-600	CONSUMERS ENERGY CO	\$	1,080,300
70-01-35-300-001	LAKETOP ORCHARDS LLC	\$	716,220
70-01-22-200-015	GOOD FRUIT STORAGE LLC	\$	572,779
70-01-35-300-014	HOMESTEAD LAND, LLC	\$	451,605
70-50-13-004-550	HELENA CHEMICAL CO	\$	445,000
70-01-36-400-011	RASCH BRUCE E TRUST	\$	403,209
70-01-24-400-004	HUBERT VICTOR J	\$	401,337
70-06-01-200-021	DIETRICH ORCHARDS LLC	\$	395,936
70-01-36-400-003	HELENA CHEMICAL CO	\$	393,639
70-01-34-100-003	LACHMANN JACK D	\$	350,915
70-01-22-400-001	RASCH BRUCE E. LLC	\$	335,849
70-01-26-100-017	RASCH BRUCE E TRUST	\$	291,714
70-06-01-400-009	MCGOUGH LOUIS F-AMY M TRUST	\$	282,318
70-01-25-300-005	KLEIN JAMES C. TRUST	\$	278,447
70-01-15-200-005	BOLTON FARMLAND, LLC	\$	248,519
70-01-15-400-002	REISTER HERBERT M&SHARON K TRUSTS	\$	243,427
70-01-35-300-015	DIETRICH STORAGE LLC	\$	240,575
70-01-26-200-007	RIO GRANDE FARM, LLC	\$	240,268
70-06-01-400-010	LOUCKS RYAN-KAMI	\$	238,161
70-01-13-200-006	GRITTER ERIC - AMELIA	\$	236,917
70-01-15-100-037	BLAUWKAMP ROBERT J-MARY	\$	232,049
70-01-10-400-006	DERUSHA EUGENE	\$	229,042
70-01-36-200-007	WA SCHAEFER ORCHARDS INC	\$	222,777
70-01-24-300-010	RASCH RONALD FARMS LLC	\$	216,171

The Special Population for this Report is 'Ad Valorem Parcels'
School(s): SPARTA AREA

<<<< Top 30 Statistics >>>>

70-06-01-400-006	GALBRAITH JEAN M	\$	211,833
70-01-11-300-008	VANOEFFELEN CORTNEY M	\$	204,073
70-01-24-100-001	REISTER KENNETH J TRUST	\$	197,479
70-01-35-400-007	KLEIN DONALD-SHIRLEY	\$	196,418

***** Top 30 Owners by Taxable Value *****

METC	has	5,356,300	Taxable Value in 1 Parcel(s)
VANOEFFELEN CORTNEY M	has	1,476,016	Taxable Value in 5 Parcel(s)
CONSUMERS ENERGY CO	has	1,357,238	Taxable Value in 8 Parcel(s)
LAKETOP ORCHARDS LLC	has	1,161,835	Taxable Value in 8 Parcel(s)
BOLTON FARMLAND, LLC	has	870,118	Taxable Value in 13 Parcel(s)
HELENA CHEMICAL CO	has	838,639	Taxable Value in 2 Parcel(s)
RASCH BRUCE E TRUST	has	755,710	Taxable Value in 3 Parcel(s)
LACHMANN JACK D	has	738,821	Taxable Value in 7 Parcel(s)
GOOD FRUIT STORAGE LLC	has	572,779	Taxable Value in 1 Parcel(s)
BEUSCHEL DAVID P TRUSTEE&DEANNE R T	has	536,728	Taxable Value in 5 Parcel(s)
RASCH BRUCE E. LLC	has	483,361	Taxable Value in 4 Parcel(s)
HOMESTEAD LAND, LLC	has	451,605	Taxable Value in 1 Parcel(s)
HUBERT VICTOR J	has	445,310	Taxable Value in 2 Parcel(s)
RIO GRANDE FARM, LLC	has	412,098	Taxable Value in 5 Parcel(s)
DIETRICH ORCHARDS LLC	has	395,936	Taxable Value in 1 Parcel(s)
KLEIN JAMES C. TRUST	has	303,448	Taxable Value in 2 Parcel(s)
GALBRAITH JEAN M	has	290,270	Taxable Value in 2 Parcel(s)
MCGOUGH LOUIS F-AMY M TRUST	has	282,318	Taxable Value in 1 Parcel(s)
REISTER HERBERT M&SHARON K TRUSTS	has	264,229	Taxable Value in 2 Parcel(s)
RIVERIDGE LAND CO LLC	has	252,105	Taxable Value in 5 Parcel(s)
REISTER KENNETH J TRUST	has	246,996	Taxable Value in 2 Parcel(s)
DIETRICH STORAGE LLC	has	240,575	Taxable Value in 1 Parcel(s)
LOUCKS RYAN-KAMI	has	238,161	Taxable Value in 1 Parcel(s)
GRITTER ERIC - AMELIA	has	236,917	Taxable Value in 1 Parcel(s)
BLAUWKAMP ROBERT J-MARY	has	232,049	Taxable Value in 1 Parcel(s)
DERUSHA EUGENE	has	229,042	Taxable Value in 1 Parcel(s)
WA SCHAEFER ORCHARDS INC	has	222,777	Taxable Value in 1 Parcel(s)
RASCH RONALD FARMS LLC	has	216,171	Taxable Value in 1 Parcel(s)
VANDYKE MARIO	has	213,644	Taxable Value in 4 Parcel(s)
SCHAEFER MARK T	has	203,623	Taxable Value in 2 Parcel(s)

***** Top 30 Owners by S.E.V. Value *****

METC	has	5,356,300	S.E.V. Value in 1 Parcel(s)
BOLTON FARMLAND, LLC	has	2,212,900	S.E.V. Value in 13 Parcel(s)
VANOEFFELEN CORTNEY M	has	1,930,300	S.E.V. Value in 5 Parcel(s)
CONSUMERS ENERGY CO	has	1,858,700	S.E.V. Value in 8 Parcel(s)
LACHMANN JACK D	has	1,624,800	S.E.V. Value in 7 Parcel(s)
LAKETOP ORCHARDS LLC	has	1,623,700	S.E.V. Value in 8 Parcel(s)
BEUSCHEL DAVID P TRUSTEE&DEANNE R T	has	1,163,300	S.E.V. Value in 5 Parcel(s)
RASCH BRUCE E TRUST	has	999,500	S.E.V. Value in 3 Parcel(s)
RASCH BRUCE E. LLC	has	862,100	S.E.V. Value in 4 Parcel(s)
HELENA CHEMICAL CO	has	857,500	S.E.V. Value in 2 Parcel(s)
HUBERT VICTOR J	has	688,400	S.E.V. Value in 2 Parcel(s)
DIETRICH ORCHARDS LLC	has	620,700	S.E.V. Value in 1 Parcel(s)
KLEIN JAMES C. TRUST	has	615,600	S.E.V. Value in 2 Parcel(s)
RIO GRANDE FARM, LLC	has	608,900	S.E.V. Value in 5 Parcel(s)
HOMESTEAD LAND, LLC	has	606,500	S.E.V. Value in 1 Parcel(s)
RIVERIDGE LAND CO LLC	has	602,900	S.E.V. Value in 5 Parcel(s)
GOOD FRUIT STORAGE LLC	has	583,900	S.E.V. Value in 1 Parcel(s)
GALBRAITH JEAN M	has	540,900	S.E.V. Value in 2 Parcel(s)
REISTER KENNETH J TRUST	has	466,700	S.E.V. Value in 2 Parcel(s)
SCHAEFER MARK T	has	453,300	S.E.V. Value in 2 Parcel(s)
PRESTON LAURA	has	439,200	S.E.V. Value in 3 Parcel(s)

<<<< Top 30 Statistics >>>>			
REISTER HERBERT M&SHARON K TRUSTS	has	425,400	S.E.V. Value in 2 Parcel(s)
BLAUWKAMP ROBERT J-MARY	has	391,200	S.E.V. Value in 1 Parcel(s)
RASCH RONALD FARMS LLC	has	379,900	S.E.V. Value in 1 Parcel(s)
FRITZ DAVID	has	370,900	S.E.V. Value in 3 Parcel(s)
RASCH CHARLES-SUSAN BOOMGAARD TRUST	has	368,900	S.E.V. Value in 2 Parcel(s)
KLEIN DONALD-SHIRLEY	has	357,700	S.E.V. Value in 1 Parcel(s)
DIETRICH HELEN TRUST	has	345,700	S.E.V. Value in 2 Parcel(s)
HUBERT KENNETH TRUST	has	339,400	S.E.V. Value in 1 Parcel(s)
ZAHM LIVING TRUST	has	331,300	S.E.V. Value in 1 Parcel(s)

***** Top 30 Owners by Acreage *****			
BOLTON FARMLAND, LLC	has	0.00	Total Acres in 13 Parcel(s)
SCHULTE PAUL	has	0.00	Total Acres in 1 Parcel(s)
DERUSHA EUGENE	has	0.00	Total Acres in 1 Parcel(s)
COOPER ROD FAMILY TRUST	has	0.00	Total Acres in 1 Parcel(s)
BALL ROBERT	has	0.00	Total Acres in 1 Parcel(s)
VWF LAND COMPANY, LLC	has	0.00	Total Acres in 1 Parcel(s)
STEBBINS KATHLEEN K	has	0.00	Total Acres in 1 Parcel(s)
REISTER JAMES P	has	0.00	Total Acres in 1 Parcel(s)
DYKSTRA JEFFREY-KRISTI	has	0.00	Total Acres in 1 Parcel(s)
LAKETOP ORCHARDS LLC	has	0.00	Total Acres in 8 Parcel(s)
CONSUMERS ENERGY CO	has	0.00	Total Acres in 8 Parcel(s)
BARNHART RONALD J-KAREN	has	0.00	Total Acres in 2 Parcel(s)
MERDZINSKI RICHARD T III - ANDREA	has	0.00	Total Acres in 1 Parcel(s)
VANOEFFELEN CORTNEY M	has	0.00	Total Acres in 5 Parcel(s)
ANDERSON DONALD L-BERTHA TRUSTS	has	0.00	Total Acres in 1 Parcel(s)
HERRERA JOSE MANUEL-SYLVIA	has	0.00	Total Acres in 1 Parcel(s)
YOUNGQUIST MARK-KATHRYN TRUST	has	0.00	Total Acres in 1 Parcel(s)
WARREN GEORGE E-LOHMAN SARAH	has	0.00	Total Acres in 1 Parcel(s)
ANDERSON EDWARD J	has	0.00	Total Acres in 1 Parcel(s)
CHANDLER RONALD L - KELLY J	has	0.00	Total Acres in 1 Parcel(s)
CHASE DAVID B-JANEEN J	has	0.00	Total Acres in 1 Parcel(s)
ROYAL J KLEIN & SONS LLC	has	0.00	Total Acres in 1 Parcel(s)
ROBINSON LANCE EDWARD TRUST	has	0.00	Total Acres in 1 Parcel(s)
KLEIN TIMOTHY A	has	0.00	Total Acres in 1 Parcel(s)
GRITTER ERIC - AMELIA	has	0.00	Total Acres in 1 Parcel(s)
VERSTRATE KENNET ALLYN H	has	0.00	Total Acres in 1 Parcel(s)
MANZANA, LLC	has	0.00	Total Acres in 1 Parcel(s)
ALT RICHARD JR-LISA M	has	0.00	Total Acres in 1 Parcel(s)
HUBERT JEREMY P-ARVIN P	has	0.00	Total Acres in 1 Parcel(s)
FAHLING ROLAND	has	0.00	Total Acres in 1 Parcel(s)