

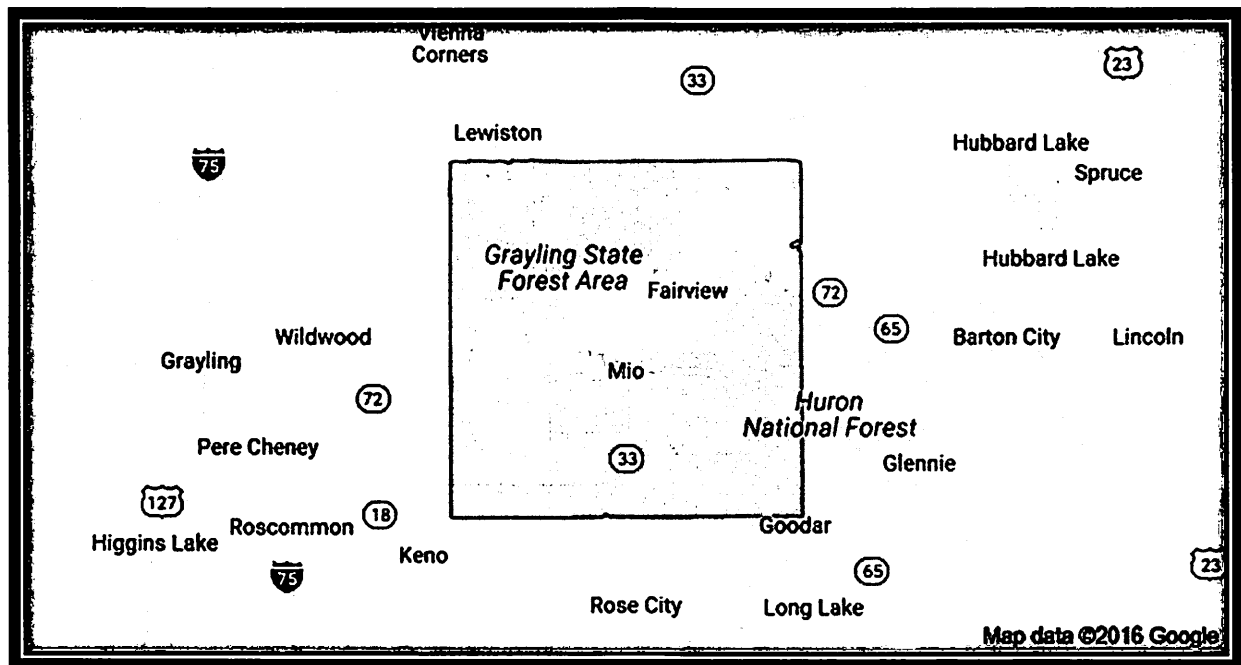
Oscoda County

2016 APPORTIONMENT REPORT

Presented to:

Oscoda County Board of Commissioners

October 25, 2016



Oscoda County is a county located in the U.S. state of Michigan. As of the 2010 census, the population was 8,640, making it the fifth-least populous county in Michigan. The county seat is Mio.

2016 APPORTIONMENT REPORT

Table of Contents

<u>ITEM</u>	<u>PAGE</u>
Table of Contents	1
Transmittal Letter	2 - 3
2016 Apportionment Report – L-4402	Yellow Inserts
2016 Oscoda County & Townships Projected Revenue	8
2015/2016 Projected Revenue Change – County	9
2015/2016 Projected Revenue Change – Townships	10
2016 Oscoda County Millage Rates levied by Authority	11 - 12
Township Millages/Taxable Value's	13 - 21
2016 Taxpayer Reports – Taxable – Oscoda County	22 - 23

OSCODA COUNTY EQUALIZATION DEPARTMENT

O: (989) 826-1102
F: (989) 826-1128

PO Box 399
205 E 11th St
Mio, Michigan 48647

TO: Oscoda County Board of Commissioners

FROM: Casey Guthrie, MAAO
Oscoda County Equalization Director

DATE: October 25, 2016

Re: 2016 Oscoda County Apportionment Report

Ladies and Gentlemen,

The Oscoda County Equalization Department has prepared this report to present an in-depth analysis of the Oscoda County tax levies as they relate to County, Townships, Villages, Local School Districts, Intermediate School Districts, and Community Colleges. The statutory responsibility of the County Board of Commissioners is contained in Section 37 of the General Property Tax Law, Public Act 206 of 1893 as amended, Section 211.1 through 211.157:

Sec 37 - "The county board of commissioners, either at a session held not later than October 31 in each year or at a special meeting held for a local tax collecting unit that approves under section 44a(2) the accelerated collection in a summer property tax levy of a millage that had been previously billed and collected as in a preceding tax year as part of the winter property tax levy, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records. The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective,

or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board. The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) 1 applies.”

Amended by PA 415 of 1994, Sub-Section 1, effective December 29, 1994.

This report is a result of a study performed in each and every class of real property and all personal property in all 6 townships in Oscoda County.

The Equivalent State Equalized Values for Special Act Parcels, i.e. **Act 198** (Industrial Facilities Exemptions) and **Act 255** (Commercial Facilities Exemption) are not part of the C.E.V. (County Equalized Value), for the Apportionment Report.

All county equalized values are subject to review and change by the Michigan State Tax Commission until the fourth Monday in May, when the final order is issued.

The resolution adopting the **2016 Oscoda County Apportionment Report** as listed on the following pages.

Respectfully submitted,

Casey Guthrie

Casey Guthrie, MAAO
Oscoda County Equalization Director
cguthrie@oscodacountymi.com

2016 Projected Revenue for Oscoda County, Michigan

figures taken from the submitted 2016 L-4029's

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>
County Operating	5.8717	\$381,527,198	\$2,240,213.25
Sheriff Operating	1.0000	\$381,527,198	\$381,527.20
Sheriff Equipment	.2500	\$381,527,198	\$95,381.80
Library	.5000	\$381,527,198	\$190,763.60
Council On Aging	.6000	\$381,527,198	\$228,916.32
Drug Enforcement	.2500	\$381,527,198	\$95,381.80
Ambulance	1.0000	\$381,527,198	\$381,527.20
Veterans	.3333	\$381,527,198	\$127,163.02
Total County	9.8050	\$381,527,198	\$3,740,874.19

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>
Big Creek Op	.8720	105,942,735	\$92,382.06
Big Creek Fire Op	1.0000	105,942,735	\$105,942.74
Clinton Op	.8713	36,220,021	\$31,558.50
Comins Op	.8418	60,430,083	\$50,870.04
Comins Fire Equip	.2500	60,430,083	\$15,107.52
Comins Fire Hall	1.0000	60,430,083	\$60,430.08
Elmer Operating	.8388	42,771,844	\$35,877.02
Greenwood Op	.7106	87,612,901	\$62,257.73
Greenwood Fire Op	1.0000	87,612,901	\$87,612.90
Mentor Op	.8259	48,549,614	\$40,097.13
Mentor Fire	1.0000	48,549,614	\$48,549.61

2015 - 2016 Projected Revenue Change for Oscoda County, Michigan

Unit	2015 Projected Revenue	2016 Projected Revenue	\$\$\$ change 2015 to 2016	% change 2015 to 2016
County Operating	\$2,274,259.12	\$2,240,213.25	-\$34,045.87	-1.5198%
Sheriff Operating	\$387,325.50	\$381,527.20	-\$5,798.30	-1.5198%
Sheriff Equipment	\$96,831.37	\$95,381.80	-\$1,449.57	-1.5198%
Library	\$193,662.75	\$190,763.60	-\$2,899.15	-1.5198%
Council on Aging	\$213,029.02	\$228,916.32	\$15,887.30	6.9402%
Drug Enforcement	\$96,831.37	\$95,381.80	-\$1,449.57	-1.5198%
Ambulance	\$387,325.50	\$381,527.20	-\$5,798.30	-1.5198%
Veterans	\$129,095.59	\$127,163.02	-\$1,932.02	-1.5198%
Total County	\$3,778,360.22	\$3,740,874.19	-\$37,486.05	-1.0021

Remarks

1. Taxable Value decreased from \$387,325,497 (2015) to \$381,527,198 (2016). Total decrease in Taxable Value is \$5,798,299 or 1.4970%.
2. Council on Aging Millage increased from 0.5500 (2015) to 0.6000 (2016).

**2015 - 2016 Projected Revenue Change for Townships
Oscoda County, Michigan**

Unit	2015 Projected Revenue	2016 Projected Revenue	\$\$\$ change 2015 to 2016	% change 2015 to 2016
Big Creek Township	\$201,821.32	\$198,324.80	-\$3,496.55	-1.7630%
Clinton Township	\$32,574.56	\$31,558.50	-\$1,016.05	-3.2196%
Comins Township	\$82,169.57	\$126,407.65	\$44,238.08	34.9964%
Elmer Township	\$36,154.58	\$35,877.02	-\$277.56	-0.7736%
Greenwood Township	\$152,789.44	\$149,870.63	-\$2,918.81	-1.9476%
Mentor Township	\$88,498.69	\$88,646.74	\$148.05	0.1670%

Remarks

1. Comins Township voted in 2016 to decrease the Fire Equipment Millage from .5000 (2015) to .2500 (2016) resulting in a revenue loss of \$15,832.76.
2. Comins Township voted in 2016 a 1 Mill increase for the Fire Hall, resulting in a revenue increase of \$61,714.57.

2016 Apportioned Mills Listing – Oscoda County

Millages approved by voters in 2016 are depicted in bold face print

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
Oscoda County			
Operating	5.8717	N/A	Fixed
Council On Aging	.6000	Aug 2016	Dec 2019
Sheriff Operating	1.0000	Aug 2016	Dec 2019
Sheriff Equipment	.2500	Aug 2014	Dec 2017
DEAO	.2500	Aug 2016	Dec 2019
Ambulance Operating	1.0000	Aug 2014	Dec 2017
Library	.5000	Aug 2016	Dec 2019
Veterans	.3333	Aug 2014	Dec 2017
Big Creek Township			
Operating	.8720	N/A	Fixed
Fire Operating	1.0000	Nov 2014	Dec 2019
Clinton Township			
Operating	.8713	N/A	Fixed
Comins Township			
Operating	.8418	N/A	Fixed
Fire Equipment	.2500	Aug 2016	Dec 2019
Fire Hall	1.0000	Aug 2016	Dec 2019
Elmer Township			
Operating	.8388	N/A	Fixed
Greenwood Township			
Operating	.7106	N/A	Fixed
Fire Operating	1.0000	Aug 2014	Dec 2018
Mentor Township			
Operating	.8259	N/A	Fixed
Fire	1.0000	Aug 2016	Dec 2020

2016 Apportioned Mills Listing – School Districts/ISD’s/College’s

Millages approved by voters in 2016 are depicted in **bold face print**

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
Mio Au Sable School			
Operating	18.0000	Aug 2016	Dec 2020
Debt	1.1200	May 2013	Dec 2022
Fairview Area Schools			
Operating	18.0000	Nov 2014	Dec 2019
Sinking Fund	1.0000	Nov 2012	Dec 2017
Bond	.6300	Nov 2013	Dec 2022
Johannesburg/Lewiston			
Operating	18.0000	Nov 2012	Dec 2023
Sinking Fund	2.3000	Nov 2015	Dec 2020
West Branch/Rose City			
Operating	18.0000	N/A	Dec 2024
Debt	2.0300	Jun 1999	Dec 2024
Kirtland Comm College			
Operating	.8436	N/A	Fixed
Special Operating	1.2657	N/A	Fixed
Debt	.1200	Nov 2014	Dec 2035
COOR Intermediate			
Operating	.2530	N/A	Fixed
Special ED	.6329	N/A	Fixed
COP Intermediate			
Operating	.2597	N/A	Fixed
Special ED	.8458	N/A	Fixed
Special ED (extra voted)	.6418	May 2016	Dec 2020

BIG CREEK TOWNSHIP

2016 PRE TAXABLE VALUE: \$38,853,367

2016 NON PRE TAXABLE VALUE: \$65,684,542

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$1,405,100

BIG CREEK TOWNSHIP 2016 TAXABLE VALUE: \$105,942,735

2016 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (4,447 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – NO

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8720		0.8720
Township Fire		1.0000		1.0000
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op	0.8436		0.8436	
Kirtland Spec Op	1.2657		1.2657	
Kirtland Levied Debt	0.1200		0.1200	
COOR Alloc Gen	0.2530		0.2530	
COOR Spec Ed	0.6329		0.6329	
Mio – SET	6.0000		6.0000	
Mio – Operating			18.0000	
Mio – Debt	1.1200		1.1200	
Sub Totals:	16.1069	5.8019	34.1069	5.8019
TOTALS		21.9088		39.9088

CLINTON TOWNSHIP

2016 PRE TAXABLE VALUE: \$11,153,040

2016 NON PRE TAXABLE VALUE: \$24,408,381

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$658,600

CLINTON TOWNSHIP 2016 TAXABLE VALUE: \$36,220,021

2016 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (1,109 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8713		0.8713
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op		0.8436		0.8436
Kirtland Spec Op		1.2657		1.2657
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2530		0.2530
COOR Spec Ed		0.6329		0.6329
Fairview - Operating				18.0000
Fairview - SET	6.0000		6.0000	
Fairview – Debt Retire		0.5100		0.5100
Fairview – Sinking Fund		1.0000		1.0000
Sub Totals:	11.8717	9.4298	11.8717	27.4298
TOTALS		21.3015		39.3015

COMINS TOWNSHIP

2016 PRE TAXABLE VALUE: \$31,365,056

2016 NON PRE TAXABLE VALUE: \$28,717,816

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$1,631,700

COMINS TOWNSHIP 2016 TAXABLE VALUE: \$60,430,083

2016 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (2,207 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8418		0.8418
Township Fire Equip		0.2500		0.2500
Township Fire Hall		1.0000		1.0000
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op		0.8436		0.8436
Kirtland Spec Op		1.2657		1.2657
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2530		0.2530
COOR Spec Ed		0.6329		0.6329
Fairview Operating				18.0000
Fairview - SET	6.0000		6.0000	
Fairview – Debt Retire		0.5100		0.5100
Fairview – Sinking Fund		1.0000		1.0000
Sub Totals:	11.8717	10.6503	11.8717	28.6503
TOTALS		22.5220		40.5220

ELMER TOWNSHIP

2016 PRE TAXABLE VALUE: \$20,367,562

2016 NON PRE TAXABLE VALUE: \$21,902,082

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$502,200

ELMER TOWNSHIP 2016 TAXABLE VALUE: \$42,771,844

2016 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (866 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – NO

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> SUMMER	WINTER
Township		0.8388		0.8388
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op	0.8436		0.8436	
Kirtland Spec Op	1.2657		1.2657	
Kirtland Levied Debt	0.1200		0.1200	
COOR Alloc Gen	0.2530		0.2530	
COOR Spec Ed	0.6329		0.6329	
Mio Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Debt	1.1200		1.1200	
Sub Totals:	16.1069	4.7721	34.1069	4.7721
TOTALS		20.8790		38.8790

ELMER TOWNSHIP

2016 PRE TAXABLE VALUE: \$20,367,562

2016 NON PRE TAXABLE VALUE: \$21,902,082

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$502,200

ELMER TOWNSHIP 2016 TAXABLE VALUE: \$42,771,844

2016 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (789 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – NO

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> SUMMER	WINTER
Township		0.8388		0.8388
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op		0.8436		0.8436
Kirtland Spec Op		1.2657		1.2657
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2530		0.2530
COOR Spec Ed		0.6329		0.6329
Fairview – Operating				18.0000
Fairview – SET	6.0000		6.0000	
Fairview – Debt Retire		0.5100		0.5100
Fairview – Sinking Fund		1.0000		1.0000
Sub Totals:	11.8717	9.3973	11.8717	27.3973
TOTALS		21.2690		39.2690

GREENWOOD TOWNSHIP

2016 PRE TAXABLE VALUE: \$23,548,990

2016 NON PRE TAXABLE VALUE: \$63,073,311

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$990,600

GREENWOOD TOWNSHIP 2016 TAXABLE VALUE: \$87,612,901

2016 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (784 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.7106		0.7106
Township – Fire Op		1.0000		1.0000
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op	0.8436		0.8436	
Kirtland Spec Op	1.2657		1.2657	
Kirtland Levied Debt	0.1200		0.1200	
COOR Alloc Gen	0.2530		0.2530	
COOR Spec Ed	0.6329		0.6329	
Mio - SET	6.0000		6.0000	
Mio Operating			18.0000	
Mio – Debt	1.1200		1.1200	
Sub Totals:	16.1069	5.6439	34.1069	5.6439
TOTALS		21.7508		39.7508

GREENWOOD TOWNSHIP

2016 PRE TAXABLE VALUE: \$23,548,990

2016 NON PRE TAXABLE VALUE: \$63,073,311

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$990,600

GREENWOOD TOWNSHIP 2016 TAXABLE VALUE: \$87,612,901

2016 MILLAGE RATES

69030 – JO-BERG/LEWISTON SCHOOL DISTRICT (3,118 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – NO

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.7106		0.7106
Township – Fire Op		1.0000		1.0000
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
C.O.P. Alloc Gen		0.2597		0.2597
C.O.P. Spec Ed		0.8458		0.8458
C.O.P. Spec Ed X-Vote		0.6418		0.6418
Jo-Berg - SET	6.0000		6.0000	
Jo-Berg Operating			18.0000	
Jo-Berg – Sinking	2.3000		2.3000	
Sub Totals:	14.1717	7.3912	32.1717	7.3912
TOTALS		21.5629		39.5629

MENTOR TOWNSHIP

2016 PRE TAXABLE VALUE: \$15,995,379

2016 NON PRE TAXABLE VALUE: \$32,416,035

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$138,200

MENTOR TOWNSHIP 2016 TAXABLE VALUE: \$48,549,614

2016 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (2,101 Parcels)
QUALIFIED FOREST ADMINISTRATIVE FEE – NO
ADMINISTRATIVE FEE – YES

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> SUMMER	WINTER
Township		0.8259		0.8259
Township – Fire Protect		1.0000		1.0000
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op	0.8436		0.8436	
Kirtland Spec Op	1.2657		1.2657	
Kirtland Levied Debt	0.1200		0.1200	
COOR Alloc Gen	0.2530		0.2530	
COOR Spec Ed	0.6329		0.6329	
Mio - SET	6.0000		6.0000	
Mio Operating			18.0000	
Mio – Debt	1.1200		1.1200	
Sub Totals:	16.1069	5.7592	34.1069	5.7592
TOTALS		21.8661		39.8661

MENTOR TOWNSHIP

2016 PRE TAXABLE VALUE: \$15,995,379

2016 NON PRE TAXABLE VALUE: \$32,416,035

2016 COMMERCIAL/INDUSTRIAL TAXABLE VALUE: \$138,200

MENTOR TOWNSHIP 2016 TAXABLE VALUE: \$48,549,614

2016 MILLAGE RATES

65045 – WEST BRANCH/ROSE CITY SCHOOL DISTRICT (50 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – NO

ADMINISTRATIVE FEE – YES

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> SUMMER	WINTER
Township		0.8259		0.8259
Township – Fire Protect		1.0000		1.0000
County	5.8717		5.8717	
Council on Aging		0.6000		0.6000
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
Kirtland Op		0.8436		0.8436
Kirtland Spec Op		1.2657		1.2657
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2530		0.2530
COOR Spec Ed		0.6329		0.6329
WB/RC - SET	6.0000		6.0000	
WB/RC Operating				18.0000
WB/RC – Debt Retirement		2.0300		2.0300
Sub Totals:	11.8717	10.9044	11.8717	28.9044
TOTALS		21.8661		39.8661

Oscoda County Top 10 Taxpayers

<u>Entity</u>	<u># of Parcels</u>	<u>Tax Amount</u>
Consumers Energy	61	\$318,895.44
Michigan Electric Transmission Co	8	\$292,378.03
Enbridge Energy Limited Part	1	\$289,944.29
New Frontiers Capital LLC	278	\$221,110.07
Enbridge/Greenwood	2	\$113,826.61
DTE Gas Company	9	\$48,442.00
Great Lakes Energy	4	\$25,008.64
Terra Energy LTD	12	\$23,797.94
New Midwest Rentals LLC	13	\$23,755.48
<u>Durkee Lakes Land Co</u>	<u>13</u>	<u>\$23,273.34</u>
TOTALS	401	\$1,380,431.84

Oscoda County Top 10 Taxable Values

<u>Entity</u>	<u># of Parcels</u>	<u>Taxable Value</u>
Consumers Energy	61	\$11,246,252
Michigan Electric Transmission Co	8	\$8,767,400
Enbridge Energy Limited Part	1	\$8,501,046
New Frontiers Capital LLC	278	\$6,804,861
Enbridge/Greenwood	2	\$3,338,483
Durkee Lakes Land Co	13	\$1,941,010
Fairview Enterprises Inc.	15	\$1,787,900
DTE Gas Company	9	\$1,611,670
Terra Energy LTD	12	\$1,379,533
<u>Muskegon Development</u>	<u>6</u>	<u>\$1,297,262</u>
TOTALS	405	\$46,675,417

2015 - 2016 Total Assessed & Taxable Values

**2016
OSCODA COUNTY TOWNSHIPS**

TOWNSHIP	PARCEL COUNT 2015	PARCEL COUNT 2016	PARCEL COUNT +/-	% CHANGE 2015 TO 2016	STATE EQUALIZED VALUE 2015	STATE EQUALIZED VALUE 2016	STATE EQUALIZED VALUE +/-	% CHANGE 2015 TO 2016	TAXABLE VALUE 2015	TAXABLE VALUE 2016	TAXABLE VALUE +/-	% CHANGE 2015 TO 2016
Big Creek	4,056	4,055	-1	-0.02%	\$125,457,400	\$121,675,755	-\$3,781,645	-3.11%	\$107,810,550	\$105,942,735	-\$1,867,815	-1.76%
Clinton	1,041	1,046	5	0.48%	\$47,178,000	\$44,476,500	-\$2,701,500	-6.07%	\$37,386,153	\$36,220,021	-\$1,166,132	-3.22%
Comins	2,053	2,067	14	0.68%	\$72,734,500	\$72,408,300	-\$326,200	-0.45%	\$62,522,801	\$60,430,083	-\$2,092,718	-3.46%
Elmer	1,514	1,519	5	0.33%	\$51,787,400	\$51,135,800	-\$651,600	-1.27%	\$43,102,741	\$42,771,844	-\$330,897	-0.77%
Greenwood	3,781	3,780	-1	-0.03%	\$101,690,700	\$101,465,810	-\$224,890	-0.22%	\$89,319,208	\$87,612,901	-\$1,706,307	-1.95%
Mentor	1,961	1,944	-17	-0.87%	\$53,235,400	\$54,639,000	\$1,403,600	2.57%	\$48,468,533	\$48,549,614	\$81,081	0.17%
TOTALS	14,406	14,411	5	0.03%	\$452,083,400	\$445,801,165	-\$6,282,235	-1.41%	\$388,609,986	\$381,527,198	-\$7,082,788	-1.86%