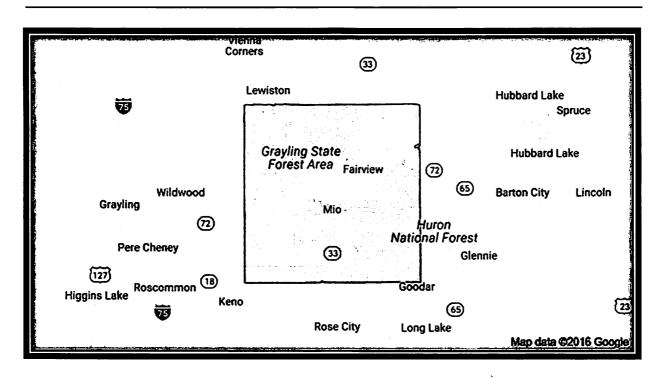
Oscoda County 2016 APPORTIONMENT REPORT

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

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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, MAAO

Oscoda County Equalization Director

cguthrie@oscodacountymi.com

Casey Guthrie

2016 Projected Revenue for Oscoda County, Michigan ***figures taken from the submitted 2016 L-4029's***

<u>Unit</u> County Operating	Rate (<u>Mils)</u> 5.8717	Taxable <u>Value</u> \$381,527,198	Projected Revenue \$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>	Rate (Mils)	Taxable <u>Value</u>	Projected Revenue
Unit Big Creek Op Big Creek Fire Op			•
Big Creek Op	(<u>Mils)</u> .8720	<u>Value</u> 105,942,735	Revenue \$92,382.06
Big Creek Op Big Creek Fire Op	(<u>Mils)</u> .8720 1.0000	<u>Value</u> 105,942,735 105,942,735	Revenue \$92,382.06 \$105,942.74
Big Creek Op Big Creek Fire Op Clinton Op Comins Op Comins Fire Equip	(Mils) .8720 1.0000 .8713 .8418 .2500	Value 105,942,735 105,942,735 36,220,021 60,430,083 60,430,083	Revenue \$92,382.06 \$105,942.74 \$31,558.50 \$50,870.04 \$15,107.52
Big Creek Op Big Creek Fire Op Clinton Op Comins Op Comins Fire Equip Comins Fire Hall	(Mils) .8720 1.0000 .8713 .8418 .2500 1.0000	Value 105,942,735 105,942,735 36,220,021 60,430,083 60,430,083 60,430,083	Revenue \$92,382.06 \$105,942.74 \$31,558.50 \$50,870.04 \$15,107.52 \$60,430.08

2015 - 2016 Projected Revenue Change for Oscoda County, Michigan

	2015 Projected	2016 Projected	\$\$\$ change	% change
Unit	Revenue	Revenue	2015 to 2016	2015 to 2016
County				
Operating	\$2,274,259.12	\$2,240,213.25	-\$34,045.87	-1.5198%
Sheriff	0007.005.50	****	#5 700 00	4.54000/
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

	2015 Projected	2016 Projected	\$\$\$ change	% change
Unit	Revenue	Revenue	2015 to 2016	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***

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

2016 Apportioned Mills Listing – School Districts/ISD's/College's ***Millages approved by voters in 2016 are depicted in bold face print***

Entity Mio A	u Sable School	<u>Millage</u>	Election	Expiration
IVIIO A	Operating	18.0000	Aug 2016	Dec 2020
	Debt	1.1200	May 2013	Dec 2022
Fairvi	ew Area Schools			
	Operating	18.0000	Nov 2014	Dec 2019
	Sinking Fund	1.0000	Nov 2012	Dec 2017
	Bond	.6300	Nov 2013	Dec 2022
Johar	nnesburg/Lewiston			
	Operating	18.0000	Nov 2012	Dec 2023
	Sinking Fund	2.3000	Nov 2015	Dec 2020
\M∕ost	Branch/Rose City			
WOOL	Operating	18.0000	N/A	Dec 2024
	Debt	2.0300	Jun 1999	Dec 2024
121.41.				
Kırtıaı	nd Comm College Operating	.8436	N/A	Fixed
	Special Operating	1.2657	N/A N/A	Fixed
	Debt	.1200	Nov 2014	Dec 2035
COO	R Intermediate	0500	51/4	-
	Operating Special ED	.2530 .6329	N/A N/A	Fixed Fixed
	Special ED	.0329	IN/A	rixeu
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

	PRE		NON PRE	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8720		0.8720
Township Fire		1.0000		1.0000
County	5.8717	1.0000	5.8717	1.0000
•	5.67 17	0.6000	3.07 17	0.6000
Council on Aging		0.2500		0.2500
Sheriff Equip		1.0000		1.0000
Sheriff Operation				
DEAO Ambulanaa		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans	0.0400	0.3333	0.0400	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
	. 3			
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>		NON PRE	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8713		0. 8713
County	5.8717	0.0.10	5.8717	0.00
Council on Aging	0.07 17	0.6000	0.07 11	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 Spec Op Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.1200		0.1200
		0.6329		0.2330
COOR Spec Ed		0.0329		
Fairview - Operating	0.0000		0.0000	18.0000
Fairview - SET	6.0000	0.5400	6.0000	0.5400
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

	PRE	14/14/77	NON PRE	WITED
	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

	PRE	14/11/17	NON PRE	
	SUMMER	WINTER	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	6 0000		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>		NON PRE	
	SUMMER	WINTER	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
TOTALO		24 2600		20.2600
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>		NON PRE	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.7106		0. 7106
Township – Fire Op		1.0000		1.0000
County	5.8717	1.0000	5.8717	1.0000
•	5.67 17	0.6000	5.67 17	0.6000
Council on Aging				
Sheriff Equip		0.2500		0.2500
Sheriff Operation		1.0000		1.0000
DEAO Arabulanaa		0.2500		0.2500
Ambulance		1.0000		1.0000
Library		0.5000		0.5000
Veterans	0.0400	0.3333	0.0400	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
TOTALO		04.7500		00 7500
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> SUMMER	WINTER	NON PRE SUMMER	WINTER
Township Township – Fire Op County Council on Aging Sheriff Equip Sheriff Operation DEAO Ambulance Library Veterans C.O.P. Alloc Gen C.O.P. Spec Ed C.O.P. Spec Ed Jo-Berg - SET Jo-Berg Operating Jo-Berg – Sinking	5.8717 6.0000 2.3000	0.7106 1.0000 0.6000 0.2500 1.0000 0.2500 1.0000 0.5000 0.3333 0.2597 0.8458 0.6418	5.8717 6.0000 18.0000 2.3000	0. 7106 1.0000 0.6000 0.2500 1.0000 0.2500 1.0000 0.5000 0.3333 0.2597 0.8458 0.6418
Jo-Derg - Siriking	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	NON PRE SUMMER	WINTER
Township Township – Fire Protect County Council on Aging Sheriff Equip Sheriff Operation	5.8717	0.8259 1.0000 0.6000 0.2500 1.0000	5.8717	0. 8259 1.0000 0.6000 0.2500 1.0000
DEAO Ambulance Library Veterans	0.9426	0.2500 1.0000 0.5000 0.3333	0.9426	0.2500 1.0000 0.5000 0.3333
Kirtland Op Kirtland Spec Op Kirtland Levied Debt COOR Alloc Gen COOR Spec Ed	0.8436 1.2657 0.1200 0.2530 0.6329		0.8436 1.2657 0.1200 0.2530 0.6329	
Mio - SET Mio Operating Mio – Debt	6.0000 1.1200		6.0000 18.0000 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>	-	NON PRE	
	SUMMER	WINTER	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 Retiremen	it	2.0300		2.0300
Sub Totals:	11.8717	10.9044	11.8717	28.9044
TOTALS		21.8661		39.8661

Oscoda County Top 10 Taxpayers

Entity	# of Parcels	Tax Amount
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
Durkee Lakes Land Co	<u>13</u>	<u>\$23,273.34</u>
TOTALS	401	\$1,380,431.84

Oscoda County Top 10 Taxable Values

Entity	# of Parcels	Taxable Value
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
Muskegon Development	<u>6</u>	<u>\$1,297,262</u>
TOTALS	405	\$46,675,417

YEAR:	2016]		Z ME TO S					4			
COUNTY OSCODA	COUNTY ALLOCATED RATE 5.8717	TOTAL COUNTY EXTRA VOTED/ GENERAL LAW OPERATING RATE 3.9333	TOTAL COUNTY DEBT RATE 9.8050	Enter County and Local Unit I Enter Community College and Enter ISD and Local K12 infor Enter information in the	mation in Columns K t	B thru E in Columns G thru I hru P			Comment / Date Ame	ended		
LOCAL UNIT NAME LISTED ALPHABETICALLY BIG CREEK CLINTON COMINS ELMER	0.8720 0.8713 0.8418 0.8388	TOTAL OTHER EXTRA VOTED/ GENERAL LAW OPERATING RATE 1.0000 0.0000 1.2500 0.0000	TOTAL DEBT RATE 1.8720 0.8713 2.0918 0.8388	COMMUNITY COLLEGE NAME KIRTLAND CC	TOTAL OPERATING RATE 2.1093	TOTAL DEBT RATE 0.1200	INTERMEDIATE SCHOOL DISTRICT NAME (ISD) C.O.O.R Cheboygan-Otsego-Pres Isle	ISD Allocated Rate 0.2530 0.2597	ISD Total Vocational / Spec Ed Rate 0.6329 1.4876	ISD TOTAL DEBT RATE	ISD Enhancement Rate	Official Use Only Voc Ed
GREENWOOD	0.7106	1.0000	1.7106									
MENTOR	0.8259	1.0000	1.8259									
				AUTHORITY NAME (DDA, DIST LIBRARY, TRANSIT, REC AUTH, FIRE AUTH, ETC) ADD IF NEW	TOTAL AUTHORITY OPERATING RATE	TOTAL AUTHORITY DEBT RATE	LOCAL K-12 SCHOOL DISTRICT NAME	TOTAL HOLD HARMLESS/ SUPPLEMENTAL OPER RATE	TOTAL WHOLE NON-HOMESTEAD OPER RATE	TOTAL DEBT/SINKING FUND/BLDG SITE RATE	TOTAL NON- HOMESTEAD OPER RATE FOR COMM PERS	TOTAL RECREATIONAL RATE
							Fairview		18.0000	1.6300	6.0000	
							Johannesburg-Lewiston		18.0000	2.3000	6.0000	
							Mio Au Sable		18.0000	1.1200	6.0000	
							West Branch Rose City		18.0000	2.0300	6.0000	
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YEAR:	2016							
(A) County Name	(B) Taxable Value	(C) County Allocated Rate / SET	(D) Est County Allocated / SET Tax Dollars	(E) Total County Extra Voted Operating Rate	(F) Estimated County Extra Voted Operating Tax Dollars	(G) Total County Debt Rate	(H) Estimated County Debt Tax Dollars	(I) Total Estimated County Tax Dollars
OSCODA	\$381,811,687	5.8717	\$2,241,883.68	3.9333	\$1,505,713	0.0000	\$0	\$3,747,597
STATE ED TAX	\$381,811,687	6.0000	\$2,290,870.12	Taxable Value for SE	T excludes the Indu	strial Personal Class	of Property	
**Sections (B) and	(K) exclude Renaiss	sance Zone Taxable	Value					
(J) Local Unit Name Townships Cities Villages Listed Alphabetically	(K) Taxable Value	(L) Total Allocated / Charter Rate	(M) Estimated Local Allocated / Charter Tax Dollars	(N) Total Other Extra Voted / General Law Operating Rate	(O) Estimated Local Extra Voted Operating Tax Dollars	(P) Total Debt Rate	(Q) Estimated Local Debt Tax Dollars	(R) Total Estimated Local Tax Dollars
BIG CREEK	\$105,942,735	0.8720	\$92,382.06	1.0000	\$105,942.74	0.0000	\$0	\$198,324.80
CLINTON	\$36,220,021	0.8713	\$31,558.50	0.0000	\$0.00	0.0000	\$0	\$31,558.50
COMINS	\$60,430,083	0.8418	\$50,870.04	1.2500	\$75,537.60	0.0000	\$0	\$126,407.65
ELMER	\$42,771,844	0.8388	\$35,877.02	0.0000	\$0.00	0.0000	\$0	\$35,877.02
GREENWOOD	\$87,612,901	0.7106	\$62,257.73	1.0000	\$87,612.90	0.0000	\$0	\$149,870.63
MENTOR	\$48,549,614	0.8259	\$40,097.13	1.0000	\$48,549.61	0.0000	\$0	\$88,646.74

Statement showing Mills App	artioned by the Coun	tu Board of Commiss	rionare									
for the County of OSCODA fo		ny Board of Commis	sioners								Loca	l K12 School Distric
YEAR: 2016	1	1										
							(H)		(1)			1
		(C)	(D)		(F)		Estimated	(1)	Estimated		(L)	(M)
(A)		Total Non	Total Commercial		Estimated HH /	(G)	Non-Homestead	Total Debt / Sinking	Debt / Sinking Fund /		Estimated	Total Estimated
Local K12 School District	(B) Total Taxable Value*	Homestead Taxable Value*	Personal Taxable Value*	(E) HH / Supplemental Rate		Non-Homestead Operating Rate	Operating Tax Dollars	Fund / Bldg Site Rate	Bldg Site Tax Dollars	Total Recreational Rate	Recreational Tax Dollars	Local K12 School Tax Dollars
"Sections (B), (C), and (D)				// Supplemental Rate	DOMAIS	Operating Rate	Dollars	, Nate	TAX DUMPIS	Rate	Dollars	Tax Donais
Fairview	\$113,041,596	\$64,977,888	\$1,009,400	0.0000	\$0.00	18.0000	\$1,169,602	1.6300	\$184,258	0.0000	\$0	\$1,353,860
Johannesburg-Lewiston	\$69,092,343	\$49,761,832	\$609,600	0.0000	\$0.00	18.0000	\$895,713	2.3000	\$158,912	0.0000	\$0	\$1,054,625
Mio Au Sable	\$198,143,606	\$120,971,289	\$1,337,200	0.0000	\$0.00	18.0000	\$2,177,483	1.1200	\$221,921	0.0000	\$0	\$2,399,404
West Branch Rose City	\$1,249,653	\$477,977	\$0	0.0000	\$0.00	18.0000	\$8,604	2.0300	\$2,537	0.0000	\$0	\$11,140
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Statement showing Mills Apperture for the County of OSCODA for		ty Board of Commiss	noners		ISD and	Community College		
YEAR: 2016								
(A) Community College Name KIRTLAND CC	(B) Total Taxable Value* \$313,719,344	(C) Total Operating Rate 2.1093	(D) Estimated Comm College Operating Tax Dollars \$661,728.21	(E) Total Debt Rate 0.1200	(F) Estimated Comm College Debt Tax Dollars \$37,646.32	(G) Estimated Total Comm College Tax Dollars \$699,374.53		
**Sections (B) and (I) exclud	de Renaissance Zone	Taxable Value						
(H) Intermediate School District Name	(I) Taxable Value*	(J) ISD Allocated Rate	(K) Estimated ISD Allocated Tax Dollars	(L) ISD Total EV Operating Rate	(M) Estimated ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars	ISD Total Debt Rate	(O) Estimated Debt Tax Dollars	(P) Estimated Total ISD Tax Dollars
C.O.O.R.	\$313,719,344	0.2530	\$79,370.99	0.6329	\$198,552.97	0.0000	\$0.00	\$277,923.97
CHEBOYGAN-OTSEGO-							00.00	A400 705 05
PRESQUE ISLE (COP)	\$69,092,343	0.2597	\$17,943.28	1.4876	\$102,781.77	0.0000	\$0.00	\$120,725.05
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Remarks:

- 1. COP & JoBurg SD Taxable Value are the same amount
- 2. Kirtland & COOR's Taxable Value are the same amount
- 3. Kirtland & COOR's Taxable Value equals Oscoda County Taxable Value MINUS COP

2015 - 2016 Total Assessed & Taxable Values

	Sale (Car				2016					E STATE OF		
				OSCODA	COUNTY TO	WNSHIPS						
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%