

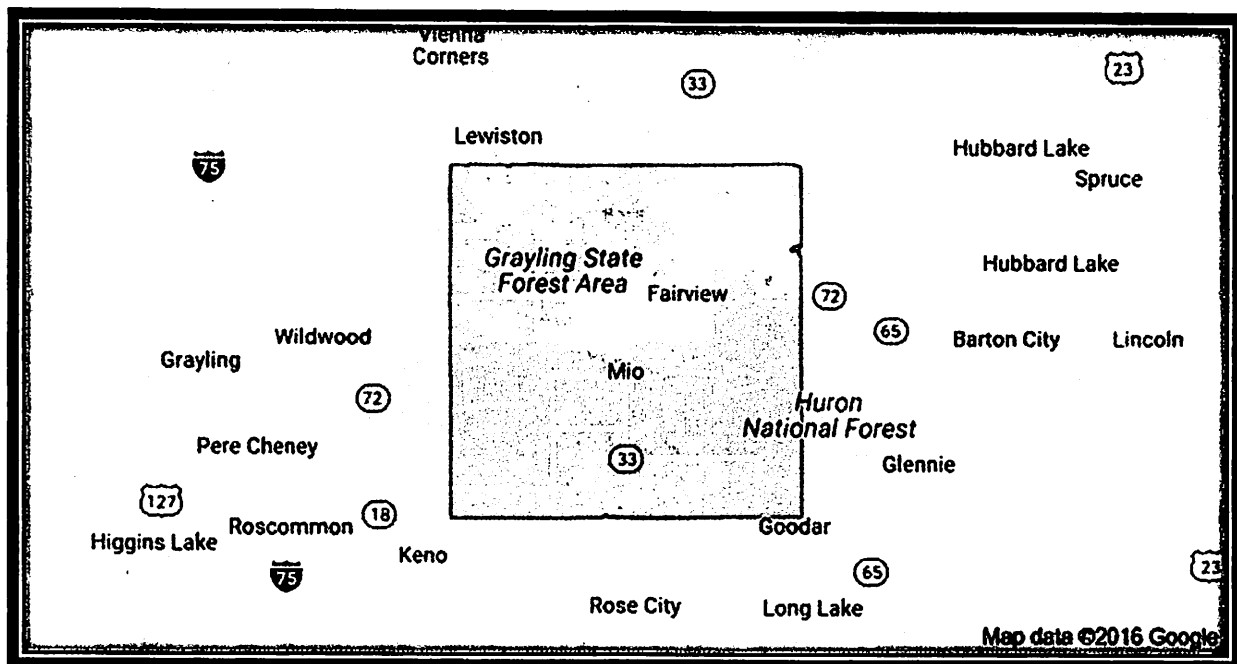
Oscoda County

2017 APPORTIONMENT REPORT

Presented to:

Oscoda County Board of Commissioners

October 24, 2017



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.

2017 APPORTIONMENT REPORT

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OSCODA COUNTY EQUALIZATION DEPARTMENT

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205 E 11th St
Mio, Michigan 48647

TO: Oscoda County Board of Commissioners

FROM: Casey Guthrie, MAAO
Oscoda County Equalization Director

DATE: October 24, 2017

Re: 2017 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 **2017 Oscoda County Apportionment Report** as listed on the following pages.

Respectfully submitted,

A handwritten signature in cursive script that reads "Casey Guthrie".

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

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners of the County of OSCODA for the year 2017

This report is issued under the authority of PA 282 of 1905. Filing of this report is mandatory. Failure to complete and file this report may result in a penalty of \$100.

1 Taxing Gov Authority	2 Taxable Valuation	3 Separate or Allocated	Millages		6 Purpose (Exp Month/Year)
			Extra - Voted		
			4 Operating	5 Bldg/Site/Debt	
State Education Tax	385,079,994	6.0000			
County	385,079,994	5.8717			Operating (Fixed)
			1.0000		Sheriff Operating (Dec 2019)
			0.2500		Sheriff Equipment (Dec 2017)
			0.5000		Library (Dec 2019)
			0.6000		Council on Aging (Dec 2019)
			0.2500		Drug Enforcement (DEAO) (Dec 2019)
			1.0000		Ambulance Operating (Dec 2017)
			0.3333		Veterans (Dec 2017)
Townships					
Big Creek Township	108,796,846	0.8720			Operating (Fixed)
			1.0000		Fire Operation (Dec 2019)
Clinton Township	36,399,877	0.8713			Operating (Fixed)
Comins Township	60,675,062	0.8418			Operating (Fixed)
			0.2500		Fire Equipment (Aug 2019)
			1.0000		Fire Hall (Aug 2035)
Elmer Township	42,672,625	0.8388			Operating (Fixed)
Greenwood Township	87,719,775	0.7106			Operating (Fixed)
			1.0000		Fire Operation (Dec 2018)
Mentor Township	48,814,997	1.0000			Operating (Fixed)
			1.0000		Fire Operation (Dec 2016)

Once completed, mail to: Michigan Department of Treasury, State Tax Commission, Treasury Building, Lansing, Michigan 48922

Continued on page 2

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of Commissioners of the County of OSCODA for the year 2017

11 Taxing Gov Authority	12 Taxable Valuation	13 Operating Tax Rates	14 Debt Tax Rates
District Libraries:			
Other:			

Use this sheet to list all authorities within the county such as: District Libraries, Fire Authorities, DDA, etc.
List all school districts on Page 4.

Statement Showing Taxable Valuations and Mills Apportioned by the County Board of
Commissioners of the County of OSCODA for the year 2017

L-4402

1 All Property	Non PRE	Comm Pers	2 Districts Code	School Name and	3 Township/City Where Located	4 Taxable Valuation	Millages		8 County Use (Notes)	
							5 ISD Only Allocated	Extra - Voted		
								6 Operating		7 Bldg/Site/Debt
X			68010 - MIO SCHOOL DISTRICT		BIG CREEK, ELMER,	202,057,250				
	X		68010 - MIO SCHOOL DISTRICT		GREENWOOD, MENTOR	123,714,705		18.0000		
		X	68010 - MIO SCHOOL DISTRICT		TWP'S	1,511,200		6.0000		
X			68030 - FAIRVIEW SCHOOL DISTRICT		CLINTON, COMINS,	113,037,738			1.6400	
	X		68030 - FAIRVIEW SCHOOL DISTRICT		ELMER TWP'S	63,321,205		18.0000		
		X	68030 - FAIRVIEW SCHOOL DISTRICT			966,100		6.0000		
X			69030 - JOBERG/LEWISTON SCHOOL DISTRICT		GREENWOOD TWP	68,864,117			2.3000	
	X		69030 - JOBERG/LEWISTON SCHOOL DISTRICT			48,918,611		18.0000		
		X	69030 - JOBERG/LEWISTON SCHOOL DISTRICT			704,200		6.0000		
X			65045 - WEST BRANCH/ROSE CITY		MENTOR TWP	1,119,977			2.0300	
	X		65045 - WEST BRANCH/ROSE CITY			440,142		18.0000		
		X	65045 - WEST BRANCH/ROSE CITY			0		6.0000		
X			KIRTLAND CC		OSCODA COUNTY	316,214,965	0.8436	1.2657	0.1200	
X			COOR INTERMEDIATE		OSCODA COUNTY	316,214,965	0.8859			
X			COP INTERMEDIATE		OSCODA COUNTY	68,864,117	1.1055	0.6418		

2017 Projected Revenue for Oscoda County, Michigan

figures taken from the submitted 2017 L-4029's

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>
County Operating	5.8717	\$385,079,994	\$2,261,074.20
Sheriff Operating	1.0000	\$385,079,994	\$385,079.99
Sheriff Equipment	.2500	\$385,079,994	\$96,270.00
Library	.5000	\$385,079,994	\$192,540.00
Council On Aging	.6000	\$385,079,994	\$231,048.00
Drug Enforcement	.2500	\$385,079,994	\$96,270.00
Ambulance	1.0000	\$385,079,994	\$385,079.99
Veterans	.3333	\$385,079,994	\$128,347.16
Total County	9.8050	\$385,079,994	\$3,775,709.34

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>
Big Creek Op	.8720	\$108,796,846	\$94,870.85
Big Creek Fire Op	1.0000	\$108,796,846	\$108,796.85
Clinton Op	.8713	\$36,399,877	\$31,715.21
Comins Op	.8418	\$60,675,062	\$51,076.27
Comins Fire Equip	.2500	\$60,675,062	\$15,168.77
Comins Fire Hall	1.0000	\$60,675,062	\$60,675.06
Elmer Operating	.8388	\$42,672,625	\$35,793.80
Greenwood Op	.7106	\$87,719,775	\$62,333.67
Greenwood Fire Op	1.0000	\$87,719,775	\$87,719.78
Mentor Op	1.0000	\$48,814,997	\$48,815.00
Mentor Fire	1.0000	\$48,814,997	\$48,815.00

2016 - 2017 Projected Revenue Change for Oscoda County, Michigan

Unit	2016 Projected Revenue	2017 Projected Revenue	\$\$\$ change 2016 to 2017	% change 2016 to 2017
County Operating	\$2,240,213.25	\$2,261,074.20	\$20,860.95	0.93%
Sheriff Operating	\$381,527.20	\$385,079.99	\$3,552.79	0.93%
Sheriff Equipment	\$95,381.80	\$96,279.00	\$897.20	0.93%
Library	\$190,763.60	\$192,540.00	\$1,776.40	0.93%
Council on Aging	\$228,916.32	\$231,048.00	\$2,131.68	0.93%
Drug Enforcement	\$95,381.80	\$96,279.00	\$897.20	0.93%
Ambulance	\$381,527.20	\$385,079.99	\$3,552.79	0.93%
Veterans	\$127,163.02	\$128,347.16	\$1,184.14	0.93%
Total County	\$3,740,874.19	\$3,775,727.34	\$34,853.15	0.93%

Remarks

1. If EMS Millage passes in the November, 2017 Elections, the tentative projected revenue will be approximately \$770,160 ($\$385,079,994 \times 2$ divided by 1,000)

**2016 - 2017 Projected Revenue Change for Townships
Oscoda County, Michigan**

Unit	2016 Projected Revenue	2017 Projected Revenue	\$\$\$ change 2016 to 2017	% change 2016 to 2017
Big Creek Township	\$198,324.80	\$203,667.70	\$5,432.90	2.62%
Clinton Township	\$31,558.50	\$31,715.21	\$156.71	0.49%
Comins Township	\$126,407.65	\$126,920.10	\$512.45	0.40%
Elmer Township	\$35,877.02	\$35,793.80	(\$83.22)	(0.23%)
Greenwood Township	\$149,870.63	\$150,053.45	\$182.82	0.12%
Mentor Township	\$88,646.74	\$97,630.00	\$8,983.26	9.20%

Remarks

1. Elmer Township experienced a drop of \$99,259 in taxable value from 2016 to 2017, resulting in a loss of \$83.22 in projected revenue.
Elmer Township 2016 Taxable Value: \$42,771,884
Elmer Township 2017 Taxable Value: \$42,672,625
2. Mentor Township voted to increase the Township Operation Millage from .8259 to 1.000 in 2016.

2017 Apportioned Mills Listing – Oscoda County

****figures taken from the submitted 2017 L-4029's****

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
Oscoda County			
Operating	5.8717	N/A	Fixed
Sheriff Operating	1.0000	Aug 2016	Dec 2019
Sheriff Equipment	.2500	Aug 2014	Dec 2017
Library	.5000	Aug 2016	Dec 2019
Council On Aging	.6000	Aug 2016	Dec 2019
DEAO	.2500	Aug 2016	Dec 2019
Ambulance Operating	1.0000	Aug 2014	Dec 2017
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	Aug 2019
Fire Hall	1.0000	Aug 2016	Aug 2035
Elmer Township			
Operating	.8388	N/A	Fixed
Greenwood Township			
Operating	.7106	N/A	Fixed
Fire Operating	1.0000	Aug 2014	Aug 2021
Mentor Township			
Operating	1.0000	11/2016	Fixed
Fire	1.0000	Aug 2016	Nov 2019

2017 Apportioned Mills Listing – School Districts/ISD's/College's

figures taken from the submitted 2017 L-4029's

<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
Debt	.6400	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	.2600	N/A	Fixed
Special ED	.8458	N/A	Fixed
Special ED (extra voted)	.6418	May 2016	Dec 2020

BIG CREEK TOWNSHIP

2017 BIG CREEK TOWNSHIP TAXABLE VALUE: \$108,796,846

2017 PRE TAXABLE VALUE: \$67,446,886

2017 NON-PRE TAXABLE VALUE: \$41,349,960

2017 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (4,369 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – NO

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> 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 – Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Debt	1.1200		1.1200	
Sub Totals:	<u>16.1069</u>	<u>5.8053</u>	<u>34.1069</u>	<u>5.8053</u>
TOTALS		21.9122		39.9122

CLINTON TOWNSHIP

2017 CLINTON TOWNSHIP TAXABLE VALUE: \$36,399,877

2017 PRE TAXABLE VALUE: \$12,465,143

2017 NON-PRE TAXABLE VALUE: \$23,934,734

2017 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (1,119 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		0.6400		0.6400
Fairview – Sinking		1.0000		1.0000
Sub Totals:	<u>11.8717</u>	<u>9.4298</u>	<u>11.8717</u>	<u>27.4298</u>
TOTALS		21.3015		39.3015

COMINS TOWNSHIP

2017 COMINS TOWNSHIP TAXABLE VALUE: \$61,955,710

2017 PRE TAXABLE VALUE: \$33,800,836

2017 NON-PRE TAXABLE VALUE: \$28,154,874

2017 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (2,222 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> 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		0.6400		0.6400
Fairview – Sinking		1.0000		1.0000
Sub Totals:	<u>11.8717</u>	<u>10.6503</u>	<u>11.8717</u>	<u>28.6503</u>
TOTALS		22.5220		40.5220

ELMER TOWNSHIP

2017 ELMER TOWNSHIP TAXABLE VALUE: \$26,709,826

2017 PRE TAXABLE VALUE: \$16,629,667

2017 NON-PRE TAXABLE VALUE: \$10,080,159

2017 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (864 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:	<u>16.1069</u>	<u>4.7721</u>	<u>34.1069</u>	<u>4.7721</u>
TOTALS		20.8790		38.8790

ELMER TOWNSHIP

2017 ELMER TOWNSHIP TAXABLE VALUE: \$15,962,799

2017 PRE TAXABLE VALUE: \$4,731,202

2017 NON-PRE TAXABLE VALUE: \$11,231,597

2017 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (786 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – NO

	<u>PRE</u>		<u>NON PRE</u>	
	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		0.6400		0.6400
Fairview – Sinking		1.0000		1.0000
 Sub Totals:	 <u>11.8717</u>	 <u>9.3973</u>	 <u>11.8717</u>	 <u>27.3973</u>
TOTALS		21.2690		39.2690

GREENWOOD TOWNSHIP

2017 GREENWOOD TOWNSHIP TAXABLE VALUE: \$18,855,658

2017 PRE TAXABLE VALUE: \$5,099,210

2017 NON-PRE TAXABLE VALUE: \$13,756,448

2017 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (796 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> 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 - Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Debt	1.1200		1.1200	
 Sub Totals:	 <u>16.1069</u>	 <u>5.6439</u>	 <u>34.1069</u>	 <u>5.6439</u>
 TOTALS		 21.7508		 39.7508

GREENWOOD TOWNSHIP

2017 GREENWOOD TOWNSHIP TAXABLE VALUE: \$68,864,117

2017 PRE TAXABLE VALUE: \$19,945,506

2017 NON-PRE TAXABLE VALUE: \$48,918,611

2017 MILLAGE RATES

69030 – JO-BERG/LEWISTON SCHOOL DISTRICT (3,107 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		0.2600		0.2600
C.O.P. Spec Ed		0.8458		0.8458
C.O.P. Spec Ed X-Vote		0.6418		0.6418
Jo-Berg - Operating			18.0000	
Jo-Berg - SET	6.0000		6.0000	
Jo-Berg – Sinking	2.3000		2.3000	
Sub Totals:	<u>14.1717</u>	<u>7.3912</u>	<u>32.1717</u>	<u>7.3912</u>
TOTALS		21.5629		39.5629

MENTOR TOWNSHIP

2017 MENTOR TOWNSHIP TAXABLE VALUE: \$47,695,020

2017 PRE TAXABLE VALUE: \$15,263,808

2017 NON-PRE TAXABLE VALUE: \$32,431,212

2017 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (2,074 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – NO

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		1.0000		1.0000
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 - Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Debt	1.1200		1.1200	
Sub Totals:	<u>16.1069</u>	<u>5.9333</u>	<u>34.1069</u>	<u>5.9333</u>
TOTALS		22.0402		40.0402

MENTOR TOWNSHIP

2017 MENTOR TOWNSHIP TAXABLE VALUE: \$1,119,977

2017 PRE TAXABLE VALUE: \$679,835

2017 NON-PRE TAXABLE VALUE: \$440,142

MILLAGE RATES

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

QUALIFIED FOREST ADMINISTRATIVE FEE – NO

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		1.0000		1.0000
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 - Operating				18.0000
WB/RC – SET	6.0000		6.0000	
WB/RC – Debt		2.0300		2.0300
Sub Totals:	<u>11.8717</u>	<u>11.0785</u>	<u>11.8717</u>	<u>29.0785</u>
TOTALS		22.9502		40.9502

Oscoda County Top 10 Taxpayers

<u>Entity</u>	<u># of Parcels</u>	<u>Tax Amount</u>
Consumers Energy	61	\$323,497.12
Enbridge Energy Limited Part	1	\$292,553.78
Michigan Electric Transmission Co	8	\$291,735.82
Enbridge/Greenwood	2	\$114,851.02
New Frontiers Capital LLC	278	\$70,610.28
DTE Gas Company	9	\$47,911.43
Great Lakes Energy	4	\$25,644.84
New Midwest Rentals LLC	13	\$23,920.12
Durkee Lakes Land Co	13	\$23,482.74
<u>Terra Energy LTD</u>	<u>9</u>	<u>\$22,296.97</u>
TOTALS:	398	\$1,236,504.12

Oscoda County Top 10 Taxable Values

<u>Entity</u>	<u># of Parcels</u>	<u>Taxable Value</u>
Consumers Energy	61	\$11,384,456
Michigan Electric Transmission Co	8	\$8,748,200
Enbridge Energy Limited Part	1	\$8,577,555
Enbridge/Greenwood	2	\$3,368,529
New Frontiers Capital LLC	278	\$2,173,153
Durkee Lakes Land Co	13	\$1,958,475
Fairview Enterprises Inc.	15	\$1,803,985
DTE Gas Company	9	\$1,599,460
Muskegon Development	6	\$1,311,737
<u>Treasury Budget & Acct Div</u>	<u>2</u>	<u>\$1,302,048</u>
TOTALS:	405	\$42,227,598