



**2017**

**OSCODA COUNTY  
EQUALIZATION REPORT**

## Table of Contents

<u>Page</u>	<u>Topic</u>
1	<i>Cover Sheet</i>
2	<i>Oscoda County Board of Commissioners &amp; Township Officials</i>
3	<i>Tentative Factor's &amp; Ratios (Published February 15, 2017)</i>
4-9	<i>L-4024 2017 Real &amp; Personal Property Totals</i>
10	<i>L-4037 2017 Taxable Valuation Totals</i>
11	<i>Oscoda County 2016-2017 Assessed Value &amp; Taxable Value Change</i>
12	<i>Oscoda County 2016-2017 Parcel Count Change</i>

# Oscoda County Equalization Department

Gwen Monk  
Field Appraiser

Casey Guthrie  
Director

Lynnette Sposato  
Equalization Technician

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TO:  
Oscoda County Board of Commissioners

April 11, 2017

Re: 2017 Equalization Report

Honorable Commissioners,

After careful review of the 2017 Assessment Rolls for the six (6) townships in Oscoda County, this Equalization Department recommends the adoption of an equalized value of Real Property of \$408,374,020 and an equalized value of Personal Property of \$43,991,100 for a total equalized value of \$452,365,120.

Valuation is compiled on the attached documentation (L-4024).

This is recommended in compliance with PA 125 of 1991.

Respectfully submitted,

*Casey Guthrie*

Casey Guthrie  
Michigan Advanced Assessing Officer/MAAO  
Oscoda County Equalization Director

## Oscoda County Board of Commissioners

*Commissioner Brandy Wright.....District 3*  
*Chairperson of the Board*

*Commissioner LaNita Olsen.....District 5*  
*Vice Chairperson of the Board*

*Commissioner Larry Wilson...District 1*

*Commissioner John Kischnick.....District 2*

*Commissioner Wayne Nutt.....District 4*

## Oscoda County Township Officials

### Big Creek Township (01)

*Randy Booth – Supervisor*  
*Susan Avery – Treasurer*  
*Rhonda Mundt – Clerk*  
*Randy Booth – Assessor*

### Elmer Township (04)

*Martin Galbraith - Supervisor*  
*Jenny Layman - Treasurer*  
*Jean Smith - Clerk*  
*Toni Brusck - Assessor*

### Clinton Township (02)

*Chris Neff – Supervisor*  
*Dawn Larrison – Treasurer*  
*Sheri Sanderson – Clerk*  
*Richard Monk – Assessor*

### Greenwood Township (05)

*Fred Lindsey - Supervisor*  
*Carol Havrilla - Treasurer*  
*Suzy Scott - Clerk*  
*Randy Booth - Assessor*

### Comins Township (03)

*Warren Miller – Supervisor*  
*Myra Yoder – Treasurer*  
*Kelly Wangbichler – Clerk*  
*Toni Brusck – Assessor*

### Mentor Township (06)

*Gary Wyckoff - Supervisor*  
*Joan Trim - Treasurer*  
*Thomas Galbraith - Clerk*  
*Richard Monk - Assessor*

OSCODA COUNTY  
 2017 TENTATIVE EQUALIZATION RATIO'S  
 PUBLISHED AS REQUIRED BY P.A. 165 OF 1971

Townships or City	REAL PROPERTY												PERSONAL PROPERTY	
	AGRICULTURAL		COMMERCIAL		INDUSTRIAL		RESIDENTIAL		TIMBER CUTOVER		DEVELOPMENTAL		Ratio	Factor
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
Big Creek	N/A	N/A	49.89%	1.00000	50.02%	0.99961	47.37%	1.05553	N/A	N/A	N/A	N/A	50.00%	1.00000
Clinton	N/A	N/A	49.77%	1.00000	50.06%	0.99881	48.25%	1.03627	N/A	N/A	N/A	N/A	50.00%	1.00000
Comins	48.68%	1.02712	49.67%	1.00000	49.97%	1.00000	47.63%	1.04976	N/A	N/A	N/A	N/A	50.00%	1.00000
Elmer	50.62%	0.98776	50.08%	0.99841	49.52%	1.00000	49.62%	1.00000	N/A	N/A	N/A	N/A	50.00%	1.00000
Greenwood	N/A	N/A	50.29%	0.99424	49.48%	1.00000	50.27%	0.99463	N/A	N/A	N/A	N/A	50.00%	1.00000
Mentor	N/A	N/A	49.78%	1.00000	49.69%	1.00000	49.65%	1.00000	N/A	N/A	N/A	N/A	50.00%	1.00000

1. Equalization Ratio's as shown are percentages of assessed valuations to True Cash Value (TCV) as determined by a survey of individual assessments. The Multipliers are those necessary to bring the Ratio's to the required 50% of estimated True Cash Value.

2. The Multipliers as shown are **"TENTATIVE"** and subject to change as the result of possible adjustments by individual assessing officers. Assuming that no adjustments are made, the Multiplier may be applied to each individual evaluation.

*NOTE: These Multipliers replace those of 2016 and are not an addition to or subtraction from them.*

OSCODA

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REPORT OF EQUALIZATION  
BY  
COUNTY BOARD OF COMMISSIONERS

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APRIL SESSION 2017

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Received and filed at DEPARTMENT  
OF TREASURY STATE TAX COMMISSION.

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2017

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Secretary, State Tax Commission

**Instructions for filling out this form.**

**It is necessary that the acreage of each township be listed.**

**The figures in column 7 of pages 2 and 3 must equal the sum of the figures listed in columns 1 through 6.**

**The figures in column 6 of page 1 must equal the sum of columns 2 and 4.**

**The figures in column 7 of page 1 must equal the sum of columns 3 and 5.**

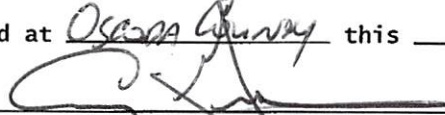
STATEMENT of acreage and valuation in the year 2017 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

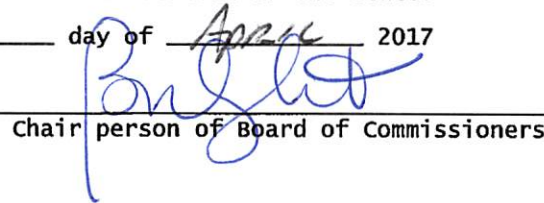
Township or City	Acreage	REAL PROPERTY VALUATIONS		PERSONAL PROPERTY VALUATIONS		TOTAL REAL Assessed	PLUS PERSONAL Equalized
		Assessed	Equalized	Assessed	Equalized		
BIG CREEK TOWNSHIP	1.00	109,507,080	109,507,080	17,615,300	17,615,300	127,122,380	127,122,380
CLINTON TOWNSHIP	1.00	41,176,700	41,176,700	4,023,200	4,023,200	45,199,900	45,199,900
COMINS TOWNSHIP	1.00	70,692,900	70,692,900	4,069,600	4,069,600	74,762,500	74,762,500
ELMER TOWNSHIP	1.00	46,651,200	46,651,200	3,531,300	3,531,300	50,182,500	50,182,500
GREENWOOD TOWNSHIP	1.00	93,385,340	93,385,340	7,021,000	7,021,000	100,406,340	100,406,340
MENTOR TOWNSHIP	1.00	46,960,800	46,960,800	7,730,700	7,730,700	54,691,500	54,691,500
<b>County Total:</b>	<b>6.00</b>	<b>408,374,020</b>	<b>408,374,020</b>	<b>43,991,100</b>	<b>43,991,100</b>	<b>452,365,120</b>	<b>452,365,120</b>

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA,  
 Oscoda County Michigan, April 11 2017

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land in each township and city in the county of OSCODA and of the value of the real property and of the personal property in each township and city in said county as assessed in the year 2017, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the 11 day of April, 2017, at meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at Oscoda County this 11 day of April 2017

  
 Director of County Tax or  
 Equalization Department

  
 Chair person of Board of Commissioners

  
 Clerk of Board of Commissioners

STATEMENT of valuation in the year 2017 made in accordance with Sections 209.1-209.8 of the Michigan Compiled Laws.

REAL PROPERTY EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS


Township or City	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real
BIG CREEK TOWNSHIP		7,856,300	3,056,300	98,594,480			109,507,080
CLINTON TOWNSHIP		856,200	1,404,900	38,915,600			41,176,700
COMINS TOWNSHIP	6,613,300	3,262,300	2,002,800	58,814,500			70,692,900
ELMER TOWNSHIP	4,743,800	1,087,900	1,085,700	39,733,800			46,651,200
GREENWOOD TOWNSHIP		7,730,200	472,900	85,182,240			93,385,340
MENTOR TOWNSHIP		4,317,900	384,100	42,258,800			46,960,800
County Total:	11,357,100	25,110,800	8,406,700	363,499,420			408,374,020

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA

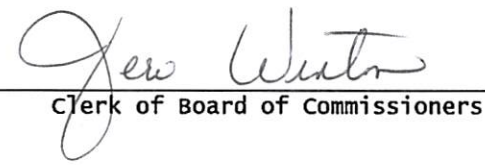
*Oscoda County* Michigan, *April 11* 2017

WE HEREBY CERTIFY that the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the county of OSCODA in the year 2017, as determined by the Board of Commissioners of said county on the 11 day of April, 2017, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property Taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992; or Section 5 of Article IX of the Constitution of the State.

Dated at Oscoda County this 11 day of April 2017

  
 Director of County Tax or  
 Equalization Department

  
 Chair person of Board of Commissioners

  
 Clerk of Board of Commissioners



REAL PROPERTY ASSESSED VALUATIONS APPROVED BY BOARDS OF REVIEW


Township or City	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real
BIG CREEK TOWNSHIP		7,856,300	3,056,300	98,594,480			109,507,080
CLINTON TOWNSHIP		856,200	1,404,900	38,915,600			41,176,700
COMINS TOWNSHIP	6,613,300	3,262,300	2,002,800	58,814,500			70,692,900
ELMER TOWNSHIP	4,743,800	1,087,900	1,085,700	39,733,800			46,651,200
GREENWOOD TOWNSHIP		7,730,200	472,900	85,182,240			93,385,340
MENTOR TOWNSHIP		4,317,900	384,100	42,258,800			46,960,800
<b>County Total:</b>	<b>11,357,100</b>	<b>25,110,800</b>	<b>8,406,700</b>	<b>363,499,420</b>			<b>408,374,020</b>


OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA

*Oscoda County* Michigan, *Apr 11* 2017

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the county of OSCODA in the year 2017, as determined by the Board of Commissioners of said county on the 11 day of April 2017, at a meeting of said Board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at Oscoda County this 11 day of Apr 2017

  
 Director of County Tax or  
 Equalization Department

  
 Chair person of Board of Commissioners

  
 Clerk of Board of Commissioners

DATE:04/05/2017

2017 Report For Equalization (L4024)  
Differences Due To County Equalization for OSCODA

<u>Assessing Unit</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Residential</u>	<u>Timber Cutover</u>	<u>Developmental</u>	<u>Personal Prop</u>
BIG CREEK TOWNSHIP							
CLINTON TOWNSHIP							
COMINS TOWNSHIP							
ELMER TOWNSHIP							
GREENWOOD TOWNSHIP							
MENTOR TOWNSHIP							

TOTALS:

Net Difference Due To County Equalization

DATE:04/05/2017

2017 Report For Equalization (L4024)  
Multipliers - Assessed To Equalized for OSCODA

<u>Assessing Unit</u>	<u>Agricultural</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Residential</u>	<u>Timber Cutover</u>	<u>Developmental</u>	<u>Personal Prop</u>
BIG CREEK TOWNSHIP		1.00000	1.00000	1.00000			1.00000
CLINTON TOWNSHIP		1.00000	1.00000	1.00000			1.00000
COMINS TOWNSHIP	1.00000	1.00000	1.00000	1.00000			1.00000
ELMER TOWNSHIP	1.00000	1.00000	1.00000	1.00000			1.00000
GREENWOOD TOWNSHIP		1.00000	1.00000	1.00000			1.00000
MENTOR TOWNSHIP		1.00000	1.00000	1.00000			1.00000

**L-4037**

Michigan Department of Treasury  
2691 Page 3 (Rev 09-10)

ASSESSMENT ROLL CERTIFICATION  
County Board of Commissioners, Section 211.34, MCL

**PART 1: ASSESSOR AND LOCAL UNIT INFORMATION**

Assessing Officer	Cert Number	Cert Level	Tax Year
Local Unit of Government	City/Township	County Name	
Multiple Units	N/A	OSCODA	

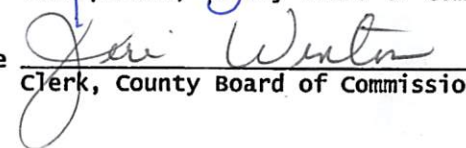
**PART 2: CBC ASSESSED VALUES, CAPPED VALUES AND TENTATIVE TAXABLE VALUES  
AS EQUALIZED - AD VALOREM**

ADDING OR DEDUCTING	THE SUM OF	TO OR FROM	CLASS	GIVING AN EQUALIZED VALUE OF	TENTATIVE TAXABLE VALUE
0			101 Real AGRICULTURAL	11,357,100	7,722,018
0			201 Real COMMERCIAL	25,110,800	22,989,137
0			301 Real INDUSTRIAL	8,406,700	7,168,578
0			401 Real RESIDENTIAL	363,499,420	304,861,551
0			501 Real TIMBER - CUTOVER	0	0
0			601 Real DEVELOPMENTAL	0	0
			Total Real	408,374,020	342,741,284
			Total Personal	43,991,100	43,618,546
			Real And Personal	452,365,120	386,359,830

**PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION**

We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable property to be accurate.

Signature  Date 4/11/2017  
Chairperson, County Board of Commissioners

Signature  Date 4-11-2017  
Clerk, County Board of Commissioners

**OSCODA COUNTY**

**ASSESSED VALUE & TAXABLE VALUE CHANGES 2016 to 2017**

<b>BIG CREEK TOWNSHIP (68-001)</b>							
Assessed Value				Taxable Value			
2016 AV	2017 AV	\$\$ CHANGE	% CHANGE	2016 TV	2017 TV	\$\$ CHANGE	% CHANGE
121,675,755	127,122,380	5,446,625	4.28%	106,594,276	108,796,846	2,202,570	2.02%

<b>CLINTON TOWNSHIP (68-002)</b>							
Assessed Value				Taxable Value			
2016 AV	2017 AV	\$\$ CHANGE	% CHANGE	2016 TV	2017 TV	\$\$ CHANGE	% CHANGE
44,476,500	45,199,900	723,400	1.60%	36,220,723	36,399,877	179,154	0.49%

<b>COMINS TOWNSHIP (68-003)</b>							
Assessed Value				Taxable Value			
2016 AV	2017 AV	\$\$ CHANGE	% CHANGE	2016 TV	2017 TV	\$\$ CHANGE	% CHANGE
72,408,300	74,762,500	2,354,200	3.15%	61,647,305	61,955,710	308,405	0.50%

<b>ELMER TOWNSHIP (68-004)</b>							
Assessed Value				Taxable Value			
2016 AV	2017 AV	\$\$ CHANGE	% CHANGE	2016 TV	2017 TV	\$\$ CHANGE	% CHANGE
51,135,800	50,182,500	-953,300	-1.90%	42,205,559	42,672,625	467,066	1.09%

<b>GREENWOOD TOWNSHIP (68-005)</b>							
Assessed Value				Taxable Value			
2016 AV	2017 AV	\$\$ CHANGE	% CHANGE	2016 TV	2017 TV	\$\$ CHANGE	% CHANGE
101,465,810	100,406,340	-1,059,470	-1.06%	87,889,173	87,719,775	-169,398	-0.19%

<b>MENTOR TOWNSHIP (68-006)</b>							
Assessed Value				Taxable Value			
2016 AV	2017 AV	\$\$ CHANGE	% CHANGE	2016 TV	2017 TV	\$\$ CHANGE	% CHANGE
54,639,000	54,691,500	52,500	0.10%	48,538,987	48,814,997	276,010	0.57%

<b>OSCODA COUNTY TOTALS(68)</b>							
Assessed Value				Taxable Value			
2016 AV	2017 AV	\$\$ CHANGE	% CHANGE	2016 TV	2017 TV	\$\$ CHANGE	% CHANGE
445,801,165	452,365,120	6,563,955	1.45%	383,096,023	386,359,830	3,263,807	0.84%

**OSCODA COUNTY - REAL PROPERTY PARCEL COUNT (2016-2017)**

TOWNSHIP	AGRICULTURAL (101)			COMMERCIAL (201)			INDUSTRIAL (301)			RESIDENTIAL (401)		
	2016	2017	% CHANGE	2016	2017	% CHANGE	2016	2017	% CHANGE	2016	2017	% CHANGE
BIG CREEK	0	0	0.00%	111	113	1.80%	33	33	0.00%	3,789	3,786	-0.08%
CLINTON	0	0	0.00%	28	28	0.00%	12	12	0.00%	924	929	0.54%
COMINS	86	88	2.33%	61	62	1.64%	24	25	4.17%	1,807	1,796	-0.61%
ELMER	56	57	1.79%	27	27	0.00%	25	25	0.00%	1,356	1,353	-0.22%
GREENWOOD	0	0	0.00%	34	35	2.94%	16	16	0.00%	3,670	3,673	0.08%
MENTOR	0	0	0.00%	65	65	0.00%	5	5	0.00%	1,798	1,789	-0.50%
<b>TOTALS</b>	<b>142</b>	<b>145</b>	<b>2.11%</b>	<b>326</b>	<b>330</b>	<b>1.23%</b>	<b>115</b>	<b>116</b>	<b>0.87%</b>	<b>13,344</b>	<b>13,326</b>	<b>-0.13%</b>

**OSCODA COUNTY REAL PROPERTY PARCEL COUNT TOTALS**

2016	2017	% CHANGE
13,927	13,917	-0.07%

**OSCODA COUNTY - PERSONAL PROPERTY PARCEL COUNT (2016-2017)**

TOWNSHIP	COMMERCIAL (251)			INDUSTRIAL (351)			UTILITY (551)		
	2016	2017	% CHANGE	2016	2017	% CHANGE	2016	2017	% CHANGE
BIG CREEK	102	98	-3.92%	3	4	33.33%	22	21	-4.55%
CLINTON	19	20	5.26%	3	3	0.00%	60	60	0.00%
COMINS	78	72	-7.69%	6	6	0.00%	5	5	0.00%
ELMER	26	25	-3.85%	9	10	11.11%	20	19	-5.00%
GREENWOOD	27	26	-3.70%	3	4	33.33%	30	30	0.00%
MENTOR	59	55	-6.78%	0	0	0.00%	17	17	0.00%
<b>TOTALS</b>	<b>311</b>	<b>296</b>	<b>-4.82%</b>	<b>24</b>	<b>27</b>	<b>12.50%</b>	<b>154</b>	<b>152</b>	<b>-1.30%</b>

**OSCODA COUNTY PERSONAL PROPERTY PARCEL COUNT TOTALS**

2016	2017	% CHANGE
489	475	-2.86%

**OSCODA COUNTY - PARCEL COUNT TOTALS (2016-2017)**

	2016	2017	+/-	% CHANGE
BIG CREEK	4,090	4,055	-5	-0.12%
CLINTON	1,046	1,052	6	0.57%
COMINS	2,087	2,054	-13	-0.63%
ELMER	1,510	1,516	6	0.40%
GREENWOOD	3,780	3,784	4	0.11%
MENTOR	1,944	1,931	-13	-0.67%
<b>TOTALS</b>	<b>14,416</b>	<b>14,392</b>	<b>-24</b>	<b>-0.17%</b>