

# Oscoda County

## 2018 APPORTIONMENT REPORT

Presented to:

Oscoda County Board of Commissioners

October 23, 2018



# **2018 APPORTIONMENT REPORT**

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# **OSCODA COUNTY EQUALIZATION DEPARTMENT**

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TO: Oscoda County Board of Commissioners

FROM: Casey Guthrie, MAAO  
Oscoda County Equalization Director

DATE: October 23, 2018

Re: 2018 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 2018 Oscoda County Apportionment Report as listed on the following pages.

Respectfully submitted,

A handwritten signature in black ink that reads "Casey Guthrie". The signature is written in a cursive, flowing style.

Casey Guthrie, MAAO  
Oscoda County Equalization Director  
[cguthrie@oscodacountymi.com](mailto:cguthrie@oscodacountymi.com)

Comment / Date Amended

COUNTY	COUNTY ALLOCATED RATE	TOTAL COUNTY EXTRA VOTED/ GENERAL LAW OPERATING RATE	TOTAL COUNTY DEBT RATE
OSCODA	5.8717	3.1833	9.0550

LOCAL UNIT NAME LISTED ALPHABETICALLY	TOTAL ALLOCATED/ CHARTER RATE	TOTAL OTHER EXTRA VOTED/ GENERAL LAW OPERATING RATE	TOTAL DEBT RATE	COMMUNITY COLLEGE NAME	TOTAL OPERATING RATE	TOTAL DEBT RATE	INTERMEDIATE SCHOOL DISTRICT NAME (ISD)	ISD Allocated Rate	ISD Total Vocational / Spec Ed Rate	ISD TOTAL DEBT RATE	ISD Enhancement Rate
BIG CREEK	0.8720	1.0000	1.8720	KIRTLAND CC	2.1093	0.1200	C.O.O.R	0.2530	0.6329		
CLINTON	0.8706		0.8706				Cheboygan-Otsego-Pres Isle	0.2600	1.4876		
COMINS	0.8409	1.2486	2.0895								
ELMER	0.8388		0.8388								
GREENWOOD	0.7106	1.0000	1.7106								
MENTOR	0.8259	1.1741	2.0000								

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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	1.6364	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	1.8800	6.0000	

Statement showing Mills Apportioned by the County Board of Commissioners  
for the County of OSCODA for the Year 2018

County & Local Unit

(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	\$389,929,933	5.8717	\$2,289,552	3.1833	\$1,241,264	0.0000	\$0	\$3,530,816	
STATE ED TAX	\$389,929,933	6.0000	\$2,339,580	<b>Taxable Value for SET excludes the Industrial Personal Class of Property</b>					
<b>**Sections (B) and (K) exclude Renaissance Zone Taxable Value</b>									
(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	\$111,542,285	0.8720	\$97,265	1.0000	\$111,542	0.0000	\$0	\$208,807	
CLINTON	\$37,506,376	0.8706	\$32,653	0.0000	\$0	0.0000	\$0	\$32,653	
COMINS	\$61,818,783	0.8409	\$51,983	1.2486	\$77,187	0.0000	\$0	\$129,170	
ELMER	\$43,992,937	0.8388	\$36,901	0.0000	\$0	0.0000	\$0	\$36,901	
GREENWOOD	\$85,674,939	0.7106	\$60,881	1.0000	\$85,675	0.0000	\$0	\$146,556	
MENTOR	\$49,394,613	0.8259	\$40,795	1.1741	\$57,994	0.0000	\$0	\$98,789	

Statement showing Mills Apportioned by the County Board of Commissioners  
for the County of OSCODA for the Year 2018

Local K12 School District

(A) Local K12 School District Name	(B) Total Taxable Value*	(C) Total Non Homestead Taxable Value*	(D) Total Commercial Personal Taxable Value*	(E) HH / Supplemental Rate	(F) Estimated HH / Supplemental Tax Dollars	(G) Non-Homestead Operating Rate	(H) Estimated Non-Homestead Operating Tax Dollars	(I) Total Debt / Sinking Fund / Bldg Site Rate	(J) Estimated Debt / Sinking Fund / Bldg Site Tax Dollars	(K) Total Recreational Rate	(L) Estimated Recreational Tax Dollars	(M) Total Estimated Local K12 School Tax Dollars
**Sections (B), (C), and (D) exclude Renaissance Zone Taxable Value												
Fairview	\$115,569,386	\$64,854,880	\$789,400	0.0000	\$0.00	18.0000	\$1,167,388	1.6364	\$189,118	0.0000	\$0	\$1,356,506
Johannesburg-Lewiston	\$66,419,217	\$46,266,561	\$680,000	0.0000	\$0.00	18.0000	\$832,798	2.3000	\$152,764	0.0000	\$0	\$985,562
Mio Au Sable	\$206,799,449	\$127,641,737	\$1,546,100	0.0000	\$0.00	18.0000	\$2,297,551	1.1200	\$231,615	0.0000	\$0	\$2,529,166
West Branch Rose City	\$1,141,881	\$517,364	\$0	0.0000	\$0.00	18.0000	\$9,313	1.8800	\$2,147	0.0000	\$0	\$11,460
<b>TOTALS:</b>	<b>\$389,929,933</b>	<b>\$239,280,542</b>	<b>\$3,015,500</b>				<b>\$4,307,050</b>		<b>\$575,644</b>			<b>\$4,882,694</b>

Statement showing Mills Apportioned by the County Board of Commissioners

for the County of OSCODA for the Year 2018

ISD and Community College

(A) Community College Name	(B) Total Taxable Value*	(C) Total Operating Rate	(D) Estimated Comm College Operating Tax Dollars	(E) Total Debt Rate	(F) Estimated Comm College Debt Tax Dollars	(G) Estimated Total Comm College Tax Dollars
KIRTLAND CC	\$323,510,716	2.1093	\$682,381	0.1200	\$38,821	\$721,202

**\*\*Sections (B) and (I) exclude 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	(N) ISD Total Debt Rate	(O) Estimated Debt Tax Dollars	(P) Estimated Total ISD Tax Dollars
C.O.O.R.	\$323,510,716	0.2530	\$81,848	0.6329	\$204,750	0.0000	\$0.00	\$286,598
CHEBOYGAN-OTSEGO- PRESQUE ISLE (COP)	\$66,419,217	0.2600	\$17,269	1.4876	\$98,805	0.0000	\$0.00	\$116,074

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



**2018 Projected Revenue for Oscoda County, Michigan**

*\*\*\*figures taken from the submitted 2018 L-4029's\*\*\**

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>
County Operating	5.8717	\$389,929,933	\$2,289,552
Sheriff Operating	1.0000	\$389,929,933	\$389,930
Sheriff Equipment	.2500	\$389,929,933	\$97,482
EMS Equipment	.2500	\$389,929,933	\$97,482
Council On Aging	.6000	\$389,929,933	\$233,958
Library	.5000	\$389,929,933	\$194,965
Veterans	.3333	\$389,929,933	\$129,964
Drug Enforcement	.2500	\$389,929,933	\$97,482
<b>Total County</b>	<b>9.0550</b>	<b>\$389,929,933</b>	<b>\$3,530,815</b>

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>	<u>Total Revenue</u>
Big Creek Op	.8720	\$111,542,285	\$97,265	
Big Creek Fire Op	1.0000	\$111,542,285	\$111,542	\$208,807
Clinton Op	.8706	\$37,506,376	\$32,653	\$32,653
Comins Op	.8409	\$61,818,783	\$51,983	
Comins Fire Equip	.2497	\$61,818,783	\$15,436	
Comins Fire Hall	.9989	\$61,818,783	\$61,751	\$129,170
Elmer Operating	.8388	\$43,992,937	\$36,901	\$36,901
Greenwood Op	.7106	\$85,674,939	\$60,881	
Greenwood Fire Op	1.0000	\$85,674,939	\$85,675	\$146,556
Mentor Op	.8259	\$49,394,613	\$40,795	
Mentor Extra Voted	.1741	\$49,394,613	\$8,600	
Mentor Fire	1.0000	\$49,394,613	\$49,395	\$98,789

**2017 - 2018 Projected Revenue Change for Oscoda County, Michigan**

<b>Unit</b>	<b>2017 Projected Revenue</b>	<b>2018 Projected Revenue</b>	<b>\$\$\$ change 2017 to 2018</b>	<b>% change 2017 to 2018</b>
County Operating	\$2,261,074	\$2,289,552	\$28,478	1.26%
Sheriff Operating	\$385,079	\$389,930	\$4,851	1.26%
Sheriff Equipment	\$96,279	\$97,482	\$1,203	1.26%
Library	\$192,540	\$194,965	\$2,425	1.26%
Council on Aging	\$231,048	\$233,958	\$2,910	1.26%
Drug Enforcement	\$96,279	\$97,482	\$1,203	1.26%
Ambulance Equipment	N/A	\$97,482	N/A	N/A
Veterans	\$128,347	\$129,964	\$1,617	1.26%
<b>Total County</b>	<b>\$3,390,646</b>	<b>\$3,530,815</b>	<b>\$140,169</b>	<b>1.26%</b>

**Remarks**

1. EMS Millage for prior years was 1.0000, which included both Equipment & Operations. In 2017, EMS as a whole utilized 1 Mil, which generated \$385,080.
2. If the EMS Operation Millage for 1.5 Mils passes in the November, 2018 election, a revised L-4029 for Oscoda County will be needed.
3. The EMS Operation Millage, if passed, will generate a total of \$584,895 for this purpose.

**2017 - 2018 Projected Revenue Change for Townships  
Oscoda County, Michigan**

<b>Unit</b>	<b>2017 Projected Revenue</b>	<b>2018 Projected Revenue</b>	<b>\$\$\$ change 2017 to 2018</b>	<b>% change 2017 to 2018</b>
Big Creek Township	\$203,668	\$208,807	\$5,139	2.52%
Clinton Township	\$31,715	\$32,653	\$938	2.87%
Comins Township	\$126,920	\$129,170	\$2,250	1.77%
Elmer Township	\$35,794	\$36,901	\$1,107	3.09%
Greenwood Township	\$150,053	\$146,556	<b>-\$3,497</b>	<b>-2.33%</b>
Mentor Township	\$97,630	\$98,790	\$1,160	1.19%

Remarks

1. Greenwood Township taxable value decreased \$2,044,836, or 2.33%, from 2017 to 2018 due to MTT Stipulation Agreements with Garland Resort.

**2018 Apportioned Mills Listing – Oscoda County**

*\*\*\*figures taken from the submitted 2018 L-4029's\*\*\**

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
<b>Oscoda County</b>			
Operating	5.8717	N/A	Fixed
Sheriff Operating	1.0000	Aug 2016	Dec 2019
Sheriff Equipment	.2500	Aug 2018	Dec 2021
EMS Equipment	.2500	Aug 2018	Dec 2021
Council On Aging	.6000	Aug 2016	Dec 2019
Library	.5000	Aug 2016	Dec 2019
Veterans	.3333	Aug 2018	Dec 2021
DEAO	.2500	Aug 2016	Dec 2019
<b>Big Creek Township</b>			
Operating	.8720	N/A	Fixed
Fire Operating	1.0000	Nov 2014	Dec 2019
<b>Clinton Township</b>			
Operating	.8706	N/A	Fixed
<b>Comins Township</b>			
Operating	.8409	N/A	Fixed
Fire Equipment	.2497	Aug 2016	Dec 2019
Fire Hall	.9989	Aug 2016	Dec 2035
<b>Elmer Township</b>			
Operating	.8388	N/A	Fixed
<b>Greenwood Township</b>			
Operating	.7106	N/A	Fixed
Fire Operating	1.0000	Aug 2014	Dec 2021
<b>Mentor Township</b>			
Operating	.8259	N/A	Fixed
Operating Extra	.1741	Nov 2016	Dec 2019
Fire	1.0000	Aug 2016	Dec 2020

**2018 Apportioned Mills Listing – School Districts/ISD’s/College’s**

*\*\*\*figures taken from the submitted 2018 L-4029’s\*\*\**

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
<b>Fairview Area Schools</b>			
Operating	18.0000	Nov 2014	Dec 2019
Sinking Fund	0.9964	Nov 2017	Dec 202
Debt	0.6400	Nov 2013	Dec 2022
<b>Johannesburg/Lewiston</b>			
Operating	18.0000	Nov 2012	Dec 2023
Sinking Fund	2.3000	Nov 2015	Dec 2020
<b>Mio Au Sable School</b>			
Operating	18.0000	Aug 2016	Dec 2020
Debt	1.1200	May 2013	Dec 2022
<b>West Branch/Rose City</b>			
Operating	18.0000	N/A	Dec 2024
Debt	1.8800	Jun 1999	Dec 2024
<b>Kirtland Comm College</b>			
Operating	0.8436	N/A	Fixed
Special Operating	1.2657	N/A	Fixed
Debt	0.1200	Nov 2014	Dec 2035
<b>COOR Intermediate</b>			
Operating	0.2530	N/A	Fixed
Special ED	0.6329	N/A	Fixed
<b>COP Intermediate</b>			
Operating	0.2600	N/A	Fixed
Special ED	0.8458	N/A	Fixed
Special ED (extra voted)	0.6418	May 2016	Dec 2020

# **BIG CREEK TOWNSHIP**

2018 BIG CREEK TOWNSHIP TAXABLE VALUE: \$111,542,285

2018 PRE TAXABLE VALUE: \$40,835,397

2018 NON-PRE TAXABLE VALUE: \$70,706,888

## **2018 MILLAGE RATES**

**68010 – MIO SCHOOL DISTRICT (4,041 Parcels)**

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – YES

	<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	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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>5.0553</u>	<u>34.1069</u>	<u>5.0553</u>
<b>TOTALS</b>		<b>21.1622</b>		<b>39.1622</b>

# **CLINTON TOWNSHIP**

2018 CLINTON TOWNSHIP TAXABLE VALUE: \$37,506,376

2018 PRE TAXABLE VALUE: \$12,905,386

2018 NON-PRE TAXABLE VALUE: \$24,600,990

## **2018 MILLAGE RATES**

**68030 – FAIRVIEW SCHOOL DISTRICT (1,042 Parcels)**

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> SUMMER	WINTER
Township		0.8706		0.8706
County	5.8717		5.8717	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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		0.9964		0.9964
 Sub Totals:	 <u>11.8717</u>	 <u>8.8055</u>	 <u>11.8717</u>	 <u>26.8055</u>
 <b>TOTALS</b>		 <b>20.6772</b>		 <b>38.6772</b>

# **COMINS TOWNSHIP**

2018 COMINS TOWNSHIP TAXABLE VALUE: \$61,818,783

2018 PRE TAXABLE VALUE: \$32,516,772

2018 NON-PRE TAXABLE VALUE: \$29,302,011

2018 SENIOR HOUSING TAXABLE VALUE: \$1,280,648

## **2018 MILLAGE RATES**

**68030 – FAIRVIEW SCHOOL DISTRICT (2,052 Parcels)**

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8409		0.8409
Township Fire Equip		0.2497		0.2497
Township Fire Hall		0.9989		0.9989
County	5.8717		5.8717	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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		0.9964		0.9964
 Sub Totals:	 <u>11.8717</u>	 <u>10.0244</u>	 <u>11.8717</u>	 <u>28.0244</u>
 <b>TOTALS</b>		 <b>21.8961</b>		 <b>39.8961</b>



# **ELMER TOWNSHIP**

2018 ELMER TOWNSHIP TAXABLE VALUE: \$43,992,937

2018 PRE TAXABLE VALUE: \$17,566,032

2018 NON-PRE TAXABLE VALUE: \$10,182,678

## 2018 MILLAGE RATES

**68010 – MIO SCHOOL DISTRICT (821 Parcels)**

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – NO

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8388		0.8388
County	5.8717		5.8717	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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>4.0221</u>	<u>34.1069</u>	<u>4.0221</u>
<b>TOTALS</b>		<b>20.1290</b>		<b>38.1290</b>

# **ELMER TOWNSHIP**

2018 ELMER TOWNSHIP TAXABLE VALUE: \$43,992,937

2018 PRE TAXABLE VALUE: \$5,100,926

2018 NON-PRE TAXABLE VALUE: \$11,143,301

## **2018 MILLAGE RATES**

**68030 – FAIRVIEW SCHOOL DISTRICT (708 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	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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		0.9964		0.9964
 Sub Totals:	 <u>11.8717</u>	 <u>8.7733</u>	 <u>11.8717</u>	 <u>26.7733</u>
 <b>TOTALS</b>		 <b>20.6454</b>		 <b>38.6454</b>

# **GREENWOOD TOWNSHIP**

2018 GREENWOOD TOWNSHIP TAXABLE VALUE: \$85,674,939

2018 PRE TAXABLE VALUE: \$5,226,919

2018 NON-PRE TAXABLE VALUE: \$14,028,803

## **2018 MILLAGE RATES**

**68010 – MIO SCHOOL DISTRICT (726 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	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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>4.8939</u>	<u>34.1069</u>	<u>4.8939</u>
<b>TOTALS</b>		<b>21.0008</b>		<b>39.0008</b>

# **GREENWOOD TOWNSHIP**

2018 GREENWOOD TOWNSHIP TAXABLE VALUE: \$85,674,939

2018 PRE TAXABLE VALUE: \$20,152,656

2018 NON-PRE TAXABLE VALUE: \$46,266,561

## **2018 MILLAGE RATES**

**69030 – JO-BERG/LEWISTON SCHOOL DISTRICT (3,023 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	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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>6.6415</u>	<u>32.1717</u>	<u>6.6415</u>
<b>TOTALS</b>		<b>20.8132</b>		<b>38.8132</b>

# **MENTOR TOWNSHIP**

2018 MENTOR TOWNSHIP TAXABLE VALUE: \$49,394,613

2018 PRE TAXABLE VALUE: \$15,529,364

2018 NON-PRE TAXABLE VALUE: \$32,723,368

## **2018 MILLAGE RATES**

**68010 – MIO SCHOOL DISTRICT (1,888 Parcels)**

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u> SUMMER	WINTER	<u>NON PRE</u> SUMMER	WINTER
Township		0.8259		0.8259
Township – Extra Voted		0.1741		0.1741
Township – Fire Protect		1.0000		1.0000
County	5.8717		5.8717	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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>5.1833</u>	<u>34.1069</u>	<u>5.1833</u>
<b>TOTALS</b>		<b>21.2902</b>		<b>39.2902</b>

# **MENTOR TOWNSHIP**

2018 MENTOR TOWNSHIP TAXABLE VALUE: \$49,394,613

2018 PRE TAXABLE VALUE: \$624,517

2018 NON-PRE TAXABLE VALUE: \$517,364

## **2018 MILLAGE RATES**

**65045 – WEST BRANCH/ROSE CITY SCHOOL DISTRICT (46 Parcels)**

QUALIFIED FOREST ADMINISTRATIVE FEE – NO

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8259		0.8259
Township – Extra Voted		0.1741		0.1741
Township – Fire Protect		1.0000		1.0000
County	5.8717		5.8717	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
Council on Aging		0.6000		0.6000
Library		0.5000		0.5000
Veterans		0.3333		0.3333
DEAO		0.2500		0.2500
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		1.8800		1.8800
Sub Totals:	<u>11.8717</u>	<u>10.1785</u>	<u>11.8717</u>	<u>28.1785</u>
<b>TOTALS</b>		<b>22.0502</b>		<b>40.0502</b>

Oscoda County Top 10 Taxpayers

<u>Entity</u>	<u># of Parcels</u>	<u>Tax Amount</u>
Consumers Energy	61	\$329,189
Michigan Electric Transmission Co	8	\$317,663
Enbridge Energy Limited Part	1	\$306,272
Enbridge/Greenwood	2	\$121,940
New Frontiers Capital LLC	278	\$71,725
DTE Gas Company	9	\$53,568
Morse, Dennis P	16	\$26,689
Great Lakes Energy	4	\$26,284
New Midwest Rentals LLC	14	\$25,182
<u>Durkee Lakes Land Co</u>	<u>13</u>	<u>\$23,975</u>
<b>TOTALS:</b>	<b>406</b>	<b>\$1,302,487</b>

## Oscoda County Top 10 Taxable Values

<u>Entity</u>	<u># of Parcels</u>	<u>Taxable Value</u>
Consumers Energy	61	\$11,554,282
Michigan Electric Transmission Co	8	\$9,513,400
Enbridge Energy Limited Part	1	\$8,890,883
Enbridge/Greenwood	2	\$3,584,318
New Frontiers Capital LLC	278	\$2,207,444
Durkee Lakes Land Co	13	\$1,999,595
DTE Gas Company	9	\$1,951,938
Fairview Enterprises Inc.	15	\$1,841,862
Treasury Budget & Acct Div	2	\$1,280,648
<u>Muskegon Development</u>	<u>6</u>	<u>\$1,275,556</u>
<b>TOTALS:</b>	<b>395</b>	<b>\$44,099,926</b>