



**2018**

**OSCODA COUNTY  
EQUALIZATION REPORT**

*Presented to:*

*Oscoda County Board of Commissioners*

*April 10, 2018*

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# 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 10, 2018

Re: 2018 Equalization Report

Honorable Commissioners,

After careful review of the 2018 Assessment Rolls for the six (6) townships in Oscoda County, this Equalization Department recommends the adoption of an equalized value of Real Property of \$407,463,460 and an equalized value of Personal Property of \$44,841,700 for a total equalized value of \$452,305,160, which represents a decrease of \$59,960, or .01%.

The Consumer Price Index, or CPI, for 2018 is 2.1%. Therefore, the tentative taxable value increased by \$4,670,684, or 1.19%, to \$391,210,581.

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

*Commissioner Pat Kelly.....District 3*  
*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*

### Clinton Township (02)

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

### Comins Township (03)

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

### Elmer Township (04)

*Martin Galbraith - Supervisor*  
*Jenni Layman - Treasurer*  
*Jeanie Smith - Clerk*  
*Toni Brusck - Assessor*

### Greenwood Township (05)

*Fred Lindsey - Supervisor*  
*Carol Havrilla - Treasurer*  
*Suzy Scott - Clerk*  
*Richard Monk - Assessor*

### Mentor Township (06)

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

**OSCODA COUNTY**  
**2018 TENTATIVE EQUALIZATION RATIO'S**  
 PUBLISHED AS REQUIRED BY P.A. 165 OF 1971

AS OF: 1/24/2018

PUBLISHED: 2/14/2018

TOWNSHIP	AGRICULTURAL (101)		COMMERCIAL (201)		INDUSTRIAL (301)		RESIDENTIAL (401)	
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR
BIG CREEK	N/A	N/A	49.72%	1.00000	50.01%	0.99981	49.40%	1.00000
CLINTON	N/A	N/A	49.77%	1.00000	49.37%	1.00000	47.13%	1.06090
COMINS	51.84%	0.96451	49.34%	1.00000	49.93%	1.00000	49.78%	1.00000
ELMER	49.57%	1.00000	49.78%	1.00000	49.01%	1.00000	48.96%	1.02125
GREENWOOD	N/A	N/A	49.88%	1.00000	49.47%	1.00000	49.43%	1.00000
MENTOR	N/A	N/A	49.96%	1.00000	49.86%	1.00000	49.30%	1.00000

PERSONAL PROPERTY	
RATIO	FACTOR
50.00%	1.00000

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 ratios 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 2017 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 2018

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Received and filed at DEPARTMENT  
OF TREASURY STATE TAX COMMISSION.

\_\_\_\_\_ 2018

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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.

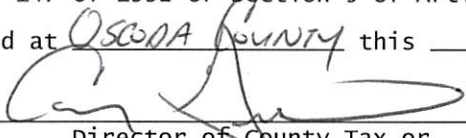
STATEMENT of acreage and valuation in the year 2018 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

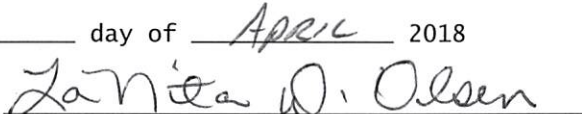
Township or City	Acreage	REAL PROPERTY Assessed	VALUATIONS Equalized	PERSONAL PROPERTY Assessed	VALUATIONS Equalized	TOTAL REAL Assessed	PLUS PERSONAL Equalized
BIG CREEK TOWNSHIP	1.00	109,436,290	109,436,290	18,167,800	18,167,800	127,604,090	127,604,090
CLINTON TOWNSHIP	1.00	43,131,800	43,131,800	3,893,900	3,893,900	47,025,700	47,025,700
COMINS TOWNSHIP	1.00	70,074,800	70,074,800	3,849,800	3,849,800	73,924,600	73,924,600
ELMER TOWNSHIP	1.00	46,954,600	46,954,600	3,806,200	3,806,200	50,760,800	50,760,800
GREENWOOD TOWNSHIP	1.00	90,716,270	90,716,270	7,740,700	7,740,700	98,456,970	98,456,970
MENTOR TOWNSHIP	1.00	47,149,700	47,149,700	7,383,300	7,383,300	54,533,000	54,533,000
County Total:	6.00	407,463,460	407,463,460	44,841,700	44,841,700	452,305,160	452,305,160

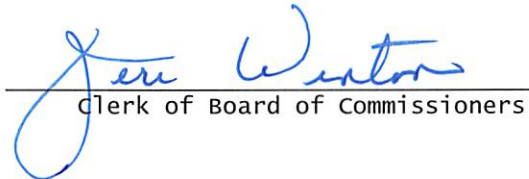
OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA ,  
M10 Michigan, April 10 2018

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 2018, 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 10 day of April, 2018, 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 10 day of April 2018

  
Director of County Tax or  
Equalization Department

  
Chair person of Board of Commissioners

  
Clerk of Board of Commissioners

STATEMENT of valuation in the year 2018 made in accordance with Sections 209.1-209.8 of the Michigan Compiled Laws.

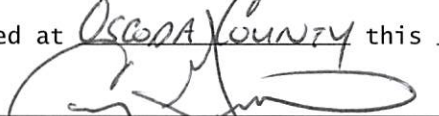
REAL PROPERTY EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

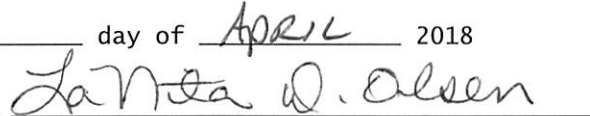
Township or City	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real
BIG CREEK TOWNSHIP	1,050,730	7,853,500	3,041,600	97,490,460			109,436,290
CLINTON TOWNSHIP		904,200	1,410,100	40,817,500			43,131,800
COMINS TOWNSHIP	6,226,300	3,268,200	2,001,400	58,578,900			70,074,800
ELMER TOWNSHIP	4,822,100	1,091,400	1,083,000	39,958,100			46,954,600
GREENWOOD TOWNSHIP		3,993,100	471,500	86,251,670			90,716,270
MENTOR TOWNSHIP		4,308,800	382,700	42,458,200			47,149,700
County Total:	12,099,130	21,419,200	8,390,300	365,554,830			407,463,460

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA  
MIO Michigan, April 10 2018

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 2018, as determined by the Board of Commissioners of said county on the 10 day of April, 2018, 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 10 day of April 2018

  
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

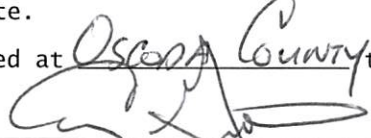
Township or City	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real
BIG CREEK TOWNSHIP	1,050,730	7,853,500	3,041,600	97,490,460			109,436,290
CLINTON TOWNSHIP		904,200	1,410,100	40,817,500			43,131,800
COMINS TOWNSHIP	6,226,300	3,268,200	2,001,400	58,578,900			70,074,800
ELMER TOWNSHIP	4,822,100	1,091,400	1,083,000	39,958,100			46,954,600
GREENWOOD TOWNSHIP		3,993,100	471,500	86,251,670			90,716,270
MENTOR TOWNSHIP		4,308,800	382,700	42,458,200			47,149,700
County Total:	12,099,130	21,419,200	8,390,300	365,554,830			407,463,460

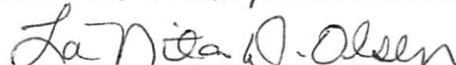
OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA

MIO Michigan, APRIL 10 2018

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 2018, as determined by the Board of Commissioners of said county on the 10 day of April 2018, 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 10 day of APRIL 2018

  
Director of County Tax or  
Equalization Department

  
Chair person of Board of Commissioners

  
Clerk of Board of Commissioners

DATE:04/09/2018

2018 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:04/09/2018

2018 Report For Equalization (L4024)  
Multipliers - Assessed To Equalized for OSCODA

Assessing Unit	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Personal Prop
BIG CREEK TOWNSHIP	1.00000	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

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	12,099,130	8,897,804
	0		201 Real COMMERCIAL	21,419,200	18,646,028
	0		301 Real INDUSTRIAL	8,390,300	7,188,038
	0		401 Real RESIDENTIAL	365,554,830	311,887,510
	0		501 Real TIMBER - CUTOVER	0	0
	0		601 Real DEVELOPMENTAL	0	0
			Total Real	407,463,460	346,619,380
			Total Personal	44,841,700	44,591,201
			Real And Personal	452,305,160	391,210,581

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 *Tania W. Olsen* Date 4-10-2018  
Chairperson, County Board of Commissioners

Signature *Jew Winton* Date 4-12-2018  
Clerk, County Board of Commissioners

## Big Creek Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
101 AG				\$1,050,730		
201 COMM	\$7,856,300	49.72%	1.00000	\$7,853,500	\$7,992,145	\$15,984,289
301 IND	\$3,056,300	50.01%	0.99981	\$3,041,600	\$3,055,689	\$6,111,378
401 RES	\$98,594,480	49.40%	1.00000	\$97,490,460	\$98,727,070	\$197,454,139
<b>TOTALS</b>	<b>\$109,507,080</b>			<b>\$109,436,290</b>	<b>\$109,774,904</b>	<b>\$219,549,806</b>

## Big Creek Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
251 COMM PERS	\$1,156,300	50.00%	1.00000	\$1,250,700	\$1,250,700	\$2,501,400
351 IND PERS	\$325,400	50.00%	1.00000	\$313,300	\$313,300	\$626,600
551 UTIL PERS	\$16,133,600	50.00%	1.00000	\$16,603,800	\$16,603,800	\$33,207,600
<b>TOTALS</b>	<b>\$17,615,300</b>			<b>\$18,167,800</b>	<b>\$18,167,800</b>	<b>\$36,335,600</b>

## Big Creek Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
REAL	\$109,507,080			\$109,436,290	\$109,774,904	\$219,549,806
PERS	\$17,615,300			\$18,167,800	\$18,167,800	\$36,335,600
<b>TOTALS</b>	<b>\$127,122,380</b>			<b>\$127,604,090</b>	<b>\$127,942,704</b>	<b>\$255,885,406</b>

## Clinton Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
101 AG						
201 COMM	\$856,200	49.77%	1.00000	\$904,200	\$905,630	\$1,811,259
301 IND	\$1,404,900	49.37%	1.00000	\$1,410,100	\$1,422,828	\$2,845,655
401 RES	\$38,915,600	47.13%	1.06090	\$40,817,500	\$41,438,565	\$82,877,129
<b>TOTALS</b>	<b>\$41,176,700</b>			<b>\$43,131,800</b>	<b>\$43,767,023</b>	<b>\$87,534,043</b>

## Clinton Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
251 COMM PERS	\$119,900	50.00%	1.00000	\$150,900	\$150,900	\$301,800
351 IND PERS	\$344,300	50.00%	1.00000	\$204,200	\$204,200	\$408,400
551 UTIL PERS	\$3,559,000	50.00%	1.00000	\$3,538,800	\$3,538,800	\$7,077,600
<b>TOTALS</b>	<b>\$4,023,200</b>			<b>\$3,893,900</b>	<b>\$3,893,900</b>	<b>\$7,787,800</b>

## Clinton Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
REAL	\$41,176,700			\$43,131,800	\$43,767,023	\$87,534,043
PERS	\$4,023,200			\$3,893,900	\$3,893,900	\$7,787,800
<b>TOTALS</b>	<b>\$45,199,900</b>			<b>\$47,025,700</b>	<b>\$47,660,923</b>	<b>\$95,321,843</b>

## Comins Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
<b>101 AG</b>	\$6,613,300	51.84%	0.96451	\$6,226,300	\$6,276,089	\$12,552,177
<b>201 COMM</b>	\$3,262,300	49.34%	1.00000	\$3,268,200	\$3,313,340	\$6,626,679
<b>301 IND</b>	\$2,002,800	49.93%	1.00000	\$2,001,400	\$2,005,608	\$4,011,216
<b>401 RES</b>	\$58,814,500	49.78%	1.00000	\$58,578,900	\$59,085,878	\$118,171,755
<b>TOTALS</b>	<b>\$70,692,900</b>			<b>\$70,074,800</b>	<b>\$70,680,915</b>	<b>\$141,361,827</b>

## Comins Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
<b>251 COMM PERS</b>	\$846,200	50.00%	1.00000	\$591,200	\$591,200	\$1,182,400
<b>351 IND PERS</b>	\$607,100	50.00%	1.00000	\$420,000	\$420,000	\$840,000
<b>551 UTIL PERS</b>	\$2,616,300	50.00%	1.00000	\$2,838,600	\$2,838,600	\$5,677,200
<b>TOTALS</b>	<b>\$4,069,600</b>			<b>\$3,849,800</b>	<b>\$3,849,800</b>	<b>\$7,699,600</b>

## Comins Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
<b>REAL</b>	\$70,692,900			\$70,074,800	\$70,680,915	\$141,361,827
<b>PERS</b>	\$4,069,600			\$3,849,800	\$3,849,800	\$7,699,600
<b>TOTALS</b>	<b>\$74,762,500</b>			<b>\$73,924,600</b>	<b>\$74,530,715</b>	<b>\$149,061,427</b>

## Elmer Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
101 AG	\$4,743,800	49.57%	1.00000	\$4,822,100	\$4,894,878	\$9,789,755
201 COMM	\$1,087,900	49.78%	1.00000	\$1,091,400	\$1,098,748	\$2,197,496
301 IND	\$1,085,700	49.01%	1.00000	\$1,083,000	\$1,103,824	\$2,207,648
401 RES	\$39,733,800	48.96%	1.02125	\$39,958,100	\$40,688,286	\$81,376,571
<b>TOTALS</b>	<b>\$46,651,200</b>			<b>\$46,954,600</b>	<b>\$47,785,736</b>	<b>\$95,571,470</b>

## Elmer Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
251 COMM PERS	\$102,600	50.00%	1.00000	\$145,000	\$145,000	\$290,000
351 IND PERS	\$322,500	50.00%	1.00000	\$263,400	\$263,400	\$526,800
551 UTIL PERS	\$3,106,200	50.00%	1.00000	\$3,397,800	\$3,397,800	\$6,795,600
<b>TOTALS</b>	<b>\$3,531,300</b>			<b>\$3,806,200</b>	<b>\$3,806,200</b>	<b>\$7,612,400</b>

## Elmer Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
REAL	\$46,651,200			\$46,954,600	\$47,785,736	\$95,571,470
PERS	\$3,531,300			\$3,806,200	\$3,806,200	\$7,612,400
<b>TOTALS</b>	<b>\$50,182,500</b>			<b>\$50,760,800</b>	<b>\$51,591,936</b>	<b>\$103,183,870</b>



## Greenwood Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
101 AG						
201 COMM	\$7,730,200	49.88%	1.00000	\$3,993,100	\$3,998,394	\$7,996,787
301 IND	\$472,900	49.47%	1.00000	\$471,500	\$477,967	\$955,933
401 RES	\$85,182,240	49.43%	1.00000	\$86,251,670	\$86,350,488	\$172,700,975
<b>TOTALS</b>	<b>\$93,385,340</b>			<b>\$90,716,270</b>	<b>\$90,826,849</b>	<b>\$181,653,695</b>

## Greenwood Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
251 COMM PERS	\$750,200	50.00%	1.00000	\$730,400	\$730,400	\$1,460,800
351 IND PERS	\$365,100	50.00%	1.00000	\$557,000	\$557,000	\$1,114,000
551 UTIL PERS	\$5,905,700	50.00%	1.00000	\$6,453,300	\$6,453,300	\$12,906,600
<b>TOTALS</b>	<b>\$7,021,000</b>			<b>\$7,740,700</b>	<b>\$7,740,700</b>	<b>\$15,481,400</b>

## Greenwood Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
REAL	\$93,385,340			\$90,716,270	\$90,826,849	\$181,653,695
PERS	\$7,021,000			\$7,740,700	\$7,740,700	\$15,481,400
<b>TOTALS</b>	<b>\$100,406,340</b>			<b>\$98,456,970</b>	<b>\$98,567,549</b>	<b>\$197,135,095</b>

## Mentor Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
<b>101 AG</b>						
<b>201 COMM</b>	\$4,317,900	49.96%	1.00000	\$4,308,800	\$4,333,224	\$8,666,447
<b>301 IND</b>	\$384,100	49.86%	1.00000	\$382,700	\$385,179	\$770,357
<b>401 RES</b>	\$42,258,800	49.30%	1.00000	\$42,458,200	\$43,029,097	\$86,058,193
<b>TOTALS</b>	<b>\$46,960,800</b>			<b>\$47,149,700</b>	<b>\$47,747,500</b>	<b>\$95,494,997</b>

## Mentor Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
<b>251 COMM PERS</b>	\$206,300	50.00%	1.00000	\$147,300	\$147,300	\$294,600
<b>351 IND PERS</b>						
<b>551 UTIL PERS</b>	\$7,524,400	50.00%	1.00000	\$7,236,000	\$7,236,000	\$14,472,000
<b>TOTALS</b>	<b>\$7,730,700</b>			<b>\$7,383,300</b>	<b>\$7,383,300</b>	<b>\$14,766,600</b>

## Mentor Township

### RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
<b>REAL</b>	\$46,960,800			\$47,149,700	\$47,747,500	\$95,494,997
<b>PERS</b>	\$7,730,700			\$7,383,300	\$7,383,300	\$14,766,600
<b>TOTALS</b>	<b>\$54,691,500</b>			<b>\$54,533,000</b>	<b>\$55,130,800</b>	<b>\$110,261,597</b>

## OSCODA COUNTY

### RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
101 AG	\$11,357,100			\$12,099,130	\$11,170,967	\$22,341,932
201 COMM	\$25,110,800			\$21,419,200	\$21,641,481	\$43,282,957
301 IND	\$8,406,700			\$8,390,300	\$8,451,095	\$16,902,187
401 RES	\$363,499,420			\$365,554,830	\$369,319,384	\$738,638,762
<b>TOTALS</b>	<b>\$408,374,020</b>			<b>\$407,463,460</b>	<b>\$410,582,927</b>	<b>\$821,165,838</b>

## OSCODA COUNTY

### RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
251 COMM PERS	\$3,181,500			\$3,015,500	\$3,015,500	\$6,031,000
351 IND PERS	\$1,964,400			\$1,757,900	\$1,757,900	\$3,515,800
551 UTIL PERS	\$38,845,200			\$40,068,300	\$40,068,300	\$80,136,600
<b>TOTALS</b>	<b>\$43,991,100</b>			<b>\$44,841,700</b>	<b>\$44,841,700</b>	<b>\$89,683,400</b>

## OSCODA COUNTY

### RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
REAL	\$408,374,020			\$407,463,460	\$410,582,927	\$821,165,838
PERSONAL	\$43,991,100			\$44,841,700	\$44,841,700	\$89,683,400
<b>TOTALS</b>	<b>\$452,365,120</b>			<b>\$452,305,160</b>	<b>\$455,424,627</b>	<b>\$910,849,238</b>

# 101 - AGRICULTURAL

## RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek				\$1,050,730		
Clinton						
Comins	\$6,613,300	51.84%	0.96451	\$6,226,300	\$6,276,089	\$12,552,177
Elmer	\$4,743,800	49.57%	1.00000	\$4,822,100	\$4,894,878	\$9,789,755
Greenwood						
Mentor						
<b>TOTALS</b>	<b>\$11,357,100</b>			<b>\$12,099,130</b>	<b>\$11,170,967</b>	<b>\$22,341,932</b>

# 201 - COMMERCIAL

## RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek	\$7,856,300	49.72%	1.00000	\$7,853,500	\$7,992,145	\$15,984,289
Clinton	\$856,200	49.77%	1.00000	\$904,200	\$905,630	\$1,811,259
Comins	\$3,262,300	49.34%	1.00000	\$3,268,200	\$3,313,340	\$6,626,679
Elmer	\$1,087,900	49.78%	1.00000	\$1,091,400	\$1,098,748	\$2,197,496
Greenwood	\$7,730,200	49.88%	1.00000	\$3,993,100	\$3,998,394	\$7,996,787
Mentor	\$4,317,900	49.96%	1.00000	\$4,308,800	\$4,333,224	\$8,666,447
<b>TOTALS</b>	<b>\$25,110,800</b>			<b>\$21,419,200</b>	<b>\$21,641,481</b>	<b>\$43,282,957</b>

## 301 - INDUSTRIAL

### RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek	\$3,056,300	50.01%	0.99981	\$3,041,600	\$3,055,689	\$6,111,378
Clinton	\$1,404,900	49.37%	1.00000	\$1,410,100	\$1,422,828	\$2,845,655
Comins	\$2,002,800	49.93%	1.00000	\$2,001,400	\$2,005,608	\$4,011,216
Elmer	\$1,085,700	49.01%	1.00000	\$1,083,000	\$1,103,824	\$2,207,648
Greenwood	\$472,900	49.47%	1.00000	\$471,500	\$477,967	\$955,933
Mentor	\$384,100	49.86%	1.00000	\$382,700	\$385,179	\$770,357
<b>TOTALS</b>	<b>\$8,406,700</b>			<b>\$8,390,300</b>	<b>\$8,451,095</b>	<b>\$16,902,187</b>

## 401 - RESIDENTIAL

### RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek	\$98,594,480	49.40%	1.00000	\$97,490,460	\$98,727,070	\$197,454,139
Clinton	\$38,915,600	47.13%	1.06090	\$40,817,500	\$41,438,565	\$82,877,129
Comins	\$58,814,500	49.78%	1.00000	\$58,578,900	\$59,085,878	\$118,171,755
Elmer	\$39,733,800	48.96%	1.02125	\$39,958,100	\$40,688,286	\$81,376,571
Greenwood	\$85,182,240	49.43%	1.00000	\$86,251,670	\$86,350,488	\$172,700,975
Mentor	\$42,258,800	49.30%	1.00000	\$42,458,200	\$43,029,097	\$86,058,193
<b>TOTALS</b>	<b>\$363,499,420</b>			<b>\$365,554,830</b>	<b>\$369,319,384</b>	<b>\$738,638,762</b>

## 251 - COMMERCIAL PERSONAL

### RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek	\$1,156,300	50.00%	1.00000	\$1,250,700	\$1,250,700	\$2,501,400
Clinton	\$119,900	50.00%	1.00000	\$150,900	\$150,900	\$301,800
Comins	\$846,200	50.00%	1.00000	\$591,200	\$591,200	\$1,182,400
Elmer	\$102,600	50.00%	1.00000	\$145,000	\$145,000	\$290,000
Greenwood	\$750,200	50.00%	1.00000	\$730,400	\$730,400	\$1,460,800
Mentor	\$206,300	50.00%	1.00000	\$147,300	\$147,300	\$294,600
<b>TOTALS</b>	<b>\$3,181,500</b>			<b>\$3,015,500</b>	<b>\$3,015,500</b>	<b>\$6,031,000</b>

## 351 - INDUSTRIAL PERSONAL

### RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek	\$325,400	50.00%	1.00000	\$313,300	\$313,300	\$626,600
Clinton	\$344,300	50.00%	1.00000	\$204,200	\$204,200	\$408,400
Comins	\$607,100	50.00%	1.00000	\$420,000	\$420,000	\$840,000
Elmer	\$322,500	50.00%	1.00000	\$263,400	\$263,400	\$526,800
Greenwood	\$365,100	50.00%	1.00000	\$557,000	\$557,000	\$1,114,000
Mentor	\$0	50.00%	1.00000	\$0	\$0	\$0
<b>TOTALS</b>	<b>\$1,964,400</b>			<b>\$1,757,900</b>	<b>\$1,757,900</b>	<b>\$3,515,800</b>

# 551 - UTILITY PERSONAL

## RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
<b>Big Creek</b>	\$16,133,600	50.00%	1.00000	\$16,603,800	\$16,603,800	\$33,207,600
<b>Clinton</b>	\$3,559,000	50.00%	1.00000	\$3,538,800	\$3,538,800	\$7,077,600
<b>Comins</b>	\$2,616,300	50.00%	1.00000	\$2,838,600	\$2,838,600	\$5,677,200
<b>Elmer</b>	\$3,106,200	50.00%	1.00000	\$3,397,800	\$3,397,800	\$6,795,600
<b>Greenwood</b>	\$5,905,700	50.00%	1.00000	\$6,453,300	\$6,453,300	\$12,906,600
<b>Mentor</b>	\$7,524,400	50.00%	1.00000	\$7,236,000	\$7,236,000	\$14,472,000
<b>TOTALS</b>	<b>\$38,845,200</b>			<b>\$40,068,300</b>	<b>\$40,068,300</b>	<b>\$80,136,600</b>

## COUNTY TOTALS - REAL

### RECOMMENDED EQUALIZED VALUE

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek	\$109,507,080			\$109,436,290	\$109,774,904	\$219,549,806
Clinton	\$41,176,700			\$43,131,800	\$43,767,023	\$87,534,043
Comins	\$70,692,900			\$70,074,800	\$70,680,915	\$141,361,827
Elmer	\$46,651,200			\$46,954,600	\$47,785,736	\$95,571,470
Greenwood	\$93,385,340			\$90,716,270	\$90,826,849	\$181,653,695
Mentor	\$46,960,800			\$47,149,700	\$47,747,500	\$95,494,997
<b>TOTALS</b>	<b>\$408,374,020</b>			<b>\$407,463,460</b>	<b>\$410,582,927</b>	<b>\$821,165,838</b>

## COUNTY TOTALS - PERSONAL

### RECOMMENDED EQUALIZED VALUE

Unit	2017 Board of Review	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value
Big Creek	\$17,615,300			\$18,167,800	\$18,167,800	\$36,335,600
Clinton	\$4,023,200			\$3,893,900	\$3,893,900	\$7,787,800
Comins	\$4,069,600			\$3,849,800	\$3,849,800	\$7,699,600
Elmer	\$3,531,300			\$3,806,200	\$3,806,200	\$7,612,400
Greenwood	\$7,021,000			\$7,740,700	\$7,740,700	\$15,481,400
Mentor	\$7,730,700			\$7,383,300	\$7,383,300	\$14,766,600
<b>TOTALS</b>	<b>\$43,991,100</b>			<b>\$44,841,700</b>	<b>\$44,841,700</b>	<b>\$89,683,400</b>



## COUNTY TOTALS REAL AND PERSONAL

<b>Unit</b>	<b>2017 Board of Review</b>	<b>Ratio</b>	<b>Factor</b>	<b>County Equalized Value</b>	<b>50% True Cash Value</b>	<b>True Cash Value</b>
<b>REAL</b>	\$408,374,020			\$407,463,460	\$410,582,927	\$821,165,838
<b>PERSONAL</b>	\$43,991,100			\$44,841,700	\$44,841,700	\$89,683,400
<b>TOTALS</b>	<b>\$452,365,120</b>			<b>\$452,305,160</b>	<b>\$455,424,627</b>	<b>\$910,849,238</b>

OSCODA COUNTY										
ASSESSED VALUE - 2016										
TWP	101	201	301	401	Real Totals	251	351	551	Pers Totals	AV Totals
Big Creek	\$0	\$7,111,100	\$3,072,400	\$94,323,055	\$104,506,555	\$1,003,000	\$402,100	\$15,764,100	\$17,169,200	\$121,675,755
Clinton	\$0	\$876,600	\$1,407,900	\$37,908,500	\$40,193,000	\$121,900	\$536,700	\$3,624,900	\$4,283,500	\$44,476,500
Comins	\$6,470,300	\$3,273,300	\$1,937,500	\$56,461,800	\$68,142,900	\$882,700	\$749,000	\$2,633,700	\$4,265,400	\$72,408,300
Elmer	\$4,810,400	\$997,400	\$995,800	\$40,087,700	\$46,891,300	\$115,900	\$386,300	\$3,742,300	\$4,244,500	\$51,135,800
Greenwood	\$0	\$7,767,300	\$474,700	\$86,346,610	\$94,588,610	\$694,500	\$296,100	\$5,886,600	\$6,877,200	\$101,465,810
Mentor	\$0	\$4,124,600	\$385,100	\$42,205,800	\$46,715,500	\$138,200	\$0	\$7,785,300	\$7,923,500	\$54,639,000
<b>Totals</b>	<b>\$11,280,700</b>	<b>\$24,150,300</b>	<b>\$8,273,400</b>	<b>\$357,333,465</b>	<b>\$401,037,865</b>	<b>\$2,956,200</b>	<b>\$2,370,200</b>	<b>\$39,436,900</b>	<b>\$44,763,300</b>	<b>\$445,801,165</b>

OSCODA COUNTY										
ASSESSED VALUE - 2017										
TWP	101	201	301	401	Real Totals	251	351	551	Pers Totals	AV Totals
Big Creek	\$0	\$7,856,300	\$3,056,300	\$98,594,480	\$109,507,080	\$1,156,300	\$325,400	\$16,133,600	\$17,615,300	\$127,122,380
Clinton	\$0	\$856,200	\$1,404,900	\$38,915,600	\$41,176,700	\$119,900	\$344,300	\$3,559,000	\$4,023,200	\$45,199,900
Comins	\$6,613,300	\$3,262,300	\$2,002,800	\$58,814,500	\$70,692,900	\$846,200	\$607,100	\$2,616,300	\$4,069,600	\$74,762,500
Elmer	\$4,743,800	\$1,087,900	\$1,085,700	\$39,733,800	\$46,651,200	\$102,600	\$322,500	\$3,106,200	\$3,531,300	\$50,182,500
Greenwood	\$0	\$7,730,200	\$472,900	\$85,182,240	\$93,385,340	\$750,200	\$365,100	\$5,905,700	\$7,021,000	\$100,406,340
Mentor	\$0	\$4,317,900	\$384,100	\$42,258,800	\$46,960,800	\$206,300	\$0	\$7,524,400	\$7,730,700	\$54,691,500
<b>Totals</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>	<b>\$3,181,500</b>	<b>\$1,964,400</b>	<b>\$38,845,200</b>	<b>\$43,991,100</b>	<b>\$452,365,120</b>
				2016 to 2017 \$ Diff	\$7,336,155			2016 to 2017 \$ Diff	<b>-\$772,200</b>	\$6,563,955
				2016 to 2017 % Diff	1.7964%			2016 to 2017 % Diff	<b>-1.7554%</b>	1.4510%

OSCODA COUNTY										
ASSESSED VALUE - 2018										
TWP	101	201	301	401	Real Totals	251	351	551	Pers Totals	AV Totals
Big Creek	\$1,050,730	\$7,853,500	\$3,041,600	\$97,490,460	\$109,436,290	\$1,250,700	\$313,300	\$16,603,800	\$18,167,800	\$127,604,090
Clinton	\$0	\$904,200	\$1,410,100	\$40,817,500	\$43,131,800	\$150,900	\$204,200	\$3,538,800	\$3,893,900	\$47,025,700
Comins	\$6,226,300	\$3,268,200	\$2,001,400	\$58,578,900	\$70,074,800	\$591,200	\$420,000	\$2,838,600	\$3,849,800	\$73,924,600
Elmer	\$4,822,100	\$1,091,400	\$1,083,000	\$39,958,100	\$46,954,600	\$145,000	\$263,400	\$3,397,800	\$3,806,200	\$50,760,800
Greenwood	\$0	\$3,993,100	\$471,500	\$86,251,670	\$90,716,270	\$730,400	\$557,000	\$6,453,300	\$7,740,700	\$98,456,970
Mentor	\$0	\$4,308,800	\$382,700	\$42,458,200	\$47,149,700	\$147,300	\$0	\$7,236,000	\$7,383,300	\$54,533,000
<b>Totals</b>	<b>\$12,099,130</b>	<b>\$21,419,200</b>	<b>\$8,390,300</b>	<b>\$365,554,830</b>	<b>\$407,463,460</b>	<b>\$3,015,500</b>	<b>\$1,757,900</b>	<b>\$40,068,300</b>	<b>\$44,841,700</b>	<b>\$452,305,160</b>
				2017 to 2018 \$ Diff	-\$910,560			2017 to 2018 \$ Diff	\$850,600	-\$59,960
				2017 to 2018 % Diff	-0.2235%			2017 to 2018 % Diff	1.8969%	-0.0133%

OSCODA COUNTY										
TAXABLE VALUE - 2016										
TWP	101	201	301	401	Real Totals	251	351	551	Pers Totals	TV Totals
Big Creek		\$6,107,442	\$2,537,970	\$80,371,008	\$89,016,420	\$1,003,000	\$402,100	\$15,521,489	\$16,926,589	\$105,943,009
Clinton		\$783,938	\$1,155,537	\$29,997,046	\$31,936,521	\$419,100	\$239,500	\$3,624,900	\$4,283,500	\$36,220,021
Comins	\$4,425,734	\$3,029,092	\$1,782,666	\$48,211,680	\$57,449,172	\$882,700	\$749,000	\$2,633,700	\$4,265,400	\$61,714,572
Elmer	\$3,044,242	\$889,439	\$858,855	\$33,735,026	\$38,527,562	\$121,400	\$380,800	\$3,742,082	\$4,244,282	\$42,771,844
Greenwood		\$7,381,151	\$284,727	\$73,197,740	\$80,863,618	\$694,500	\$296,100	\$5,758,683	\$6,749,283	\$67,612,901
Mentor		\$3,702,237	\$377,130	\$36,546,747	\$40,626,114	\$138,200	NC	\$7,785,300	\$7,923,500	\$48,549,614
<b>Totals</b>	<b>\$7,469,976</b>	<b>\$21,893,299</b>	<b>\$6,996,885</b>	<b>\$302,059,247</b>	<b>\$338,419,407</b>	<b>\$3,258,900</b>	<b>\$2,067,500</b>	<b>\$39,066,154</b>	<b>\$44,392,554</b>	<b>\$382,811,961</b>

OSCODA COUNTY										
TAXABLE VALUE - 2017										
TWP	101	201	301	401	Real Totals	251	351	551	Pers Totals	TV Totals
Big Creek		\$6,848,077	\$2,538,115	\$82,040,999	\$91,427,191	\$1,156,300	\$325,400	\$15,887,955	\$17,369,655	\$127,122,380
Clinton		\$783,136	\$1,164,410	\$30,429,131	\$32,376,677	\$119,900	\$344,300	\$3,559,000	\$4,023,200	\$45,199,900
Comins	\$4,606,568	\$3,016,689	\$1,851,584	\$48,411,269	\$57,886,110	\$846,200	\$607,100	\$2,616,300	\$4,069,600	\$74,762,500
Elmer	\$3,115,450	\$987,637	\$950,995	\$34,087,381	\$39,141,463	\$102,600	\$322,500	\$3,106,062	\$3,531,162	\$50,182,500
Greenwood		\$7,432,819	\$287,281	\$73,105,446	\$80,825,546	\$750,200	\$365,100	\$5,778,929	\$6,894,229	\$100,406,340
Mentor		\$3,920,779	\$376,193	\$36,787,325	\$41,084,297	\$206,300	NC	\$7,524,400	\$7,730,700	\$54,691,500
<b>Totals</b>	<b>\$7,722,018</b>	<b>\$22,989,137</b>	<b>\$7,168,578</b>	<b>\$304,861,551</b>	<b>\$342,741,284</b>	<b>\$3,181,500</b>	<b>\$1,964,400</b>	<b>\$38,472,646</b>	<b>\$43,618,546</b>	<b>\$386,359,830</b>
				2016 to 2017 \$ Diff	\$4,321,877			2016 to 2017 \$ Diff	<b>-\$774,008</b>	\$3,547,869
				2016 to 2017 % Diff	1.2610%			2016 to 2017 % Diff	<b>-1.7745%</b>	0.9183%

OSCODA COUNTY										
TAXABLE VALUE - 2018										
TWP	101	201	301	401	Real Totals	251	351	551	Pers Totals	TV Totals
Big Creek	\$920,426	\$7,021,782	\$2,504,712	\$83,074,382	\$93,521,302	\$1,250,700	\$313,300	\$16,456,983	\$18,020,983	\$111,542,285
Clinton		\$836,453	\$1,187,886	\$31,588,137	\$33,612,476	\$273,600	\$81,500	\$3,538,800	\$3,893,900	\$37,506,376
Comins	\$4,719,091	\$3,063,219	\$1,877,481	\$49,589,840	\$59,249,631	\$591,200	\$420,000	\$2,838,600	\$3,849,800	\$63,099,431
Elmer	\$3,258,287	\$1,008,094	\$949,713	\$34,970,643	\$40,186,737	\$167,100	\$241,300	\$3,397,800	\$3,806,200	\$43,992,937
Greenwood		\$2,729,381	\$293,305	\$75,015,235	\$78,037,921	\$730,400	\$557,000	\$6,349,618	\$7,637,018	\$85,674,939
Mentor		\$3,987,099	\$374,941	\$37,649,273	\$42,011,313	\$102,400	NC	\$7,280,900	\$7,383,300	\$49,394,613
<b>Totals</b>	<b>\$8,897,804</b>	<b>\$18,646,028</b>	<b>\$7,188,038</b>	<b>\$311,887,510</b>	<b>\$346,619,380</b>	<b>\$3,115,400</b>	<b>\$1,613,100</b>	<b>\$39,862,701</b>	<b>\$44,591,201</b>	<b>\$391,210,581</b>
				2017 to 2018 \$ Diff	\$3,878,096			2017 to 2018 \$ Diff	\$972,655	\$4,850,751
				2017 to 2018 % Diff	1.1188%			2017 to 2018 % Diff	2.1813%	1.2399%

**OSCODA COUNTY TOWNSHIPS  
ASSESSED VALUE CHANGES - 2016 THRU 2018**

BIG CREEK TOWNSHIP (68-001)				2017 - 2018 Assessed Value				2016 - 2018 Assessed Value			
2016 - 2017 Assessed Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 AV	2017 AV			2017 AV	2018 AV			2016 AV	2018 AV		
121,675,755	127,122,380	5,446,625	4.28%	127,122,380	127,604,090	481,710	0.38%	121,675,755	127,604,090	5,928,335	4.65%

CLINTON TOWNSHIP (68-002)				2017 - 2018 Assessed Value				2016 - 2018 Assessed Value			
2016 - 2017 Assessed Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 AV	2017 AV			2017 AV	2018 AV			2016 AV	2018 AV		
44,476,500	45,199,900	723,400	1.60%	45,199,900	47,025,700	1,825,800	3.88%	44,476,500	47,025,700	2,549,200	5.42%

COMINS TOWNSHIP (68-003)				2017 - 2018 Assessed Value				2016 - 2018 Assessed Value			
2016 - 2017 Assessed Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 AV	2017 AV			2017 AV	2018 AV			2016 AV	2018 AV		
72,408,300	74,762,500	2,354,200	3.15%	74,762,500	73,924,600	-837,900	-1.13%	72,408,300	73,924,600	1,516,300	2.05%

ELMER TOWNSHIP (68-004)				2017 - 2018 Assessed Value				2016 - 2018 Assessed Value			
2016 - 2017 Assessed Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 AV	2017 AV			2017 AV	2018 AV			2016 AV	2018 AV		
51,135,800	50,182,500	-953,300	-1.90%	50,182,500	50,760,800	578,300	1.14%	51,135,800	50,760,800	-375,000	-0.74%

GREENWOOD TOWNSHIP (68-005)				2017 - 2018 Assessed Value				2016 - 2018 Assessed Value			
2016 - 2017 Assessed Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 AV	2017 AV			2017 AV	2018 AV			2016 AV	2018 AV		
101,465,810	100,406,340	-1,059,470	-1.06%	100,406,340	98,456,970	-1,949,370	-1.98%	101,465,810	98,456,970	-3,008,840	-3.06%

MENTOR TOWNSHIP (68-006)				2017 - 2018 Assessed Value				2016 - 2018 Assessed Value			
2016 - 2017 Assessed Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 AV	2017 AV			2017 AV	2018 AV			2016 AV	2018 AV		
54,639,000	54,691,500	52,500	0.10%	54,691,500	54,533,000	-158,500	-0.29%	54,639,000	54,533,000	-106,000	-0.19%

OSCODA COUNTY TOTALS (68)				2017 - 2018 Assessed Value				2016 - 2018 Assessed Value			
2016 - 2017 Assessed Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 AV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 AV	2017 AV			2017 AV	2018 AV			2016 AV	2018 AV		
445,801,165	452,365,120	6,563,955	1.45%	452,365,120	452,305,160	-59,960	-0.01%	445,801,165	452,305,160	6,503,995	1.44%

**OSCODA COUNTY TOWNSHIPS  
TAXABLE VALUE CHANGES - 2016 THRU 2018**

BIG CREEK TOWNSHIP (68-001)				2017 - 2018 Taxable Value				2016 - 2018 Taxable Value			
2016 - 2017 Taxable Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 TV	2017 TV			2017 TV	2018 TV			2016 TV	2018 TV		
105,943,009	108,796,846	2,853,837	2.62%	108,796,846	111,542,285	2,745,439	2.46%	105,943,009	111,542,285	5,599,276	5.02%

CLINTON TOWNSHIP (68-002)				2017 - 2018 Taxable Value				2016 - 2018 Taxable Value			
2016 - 2017 Taxable Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 TV	2017 TV			2017 TV	2018 TV			2016 TV	2018 TV		
36,220,021	36,399,877	179,856	0.49%	36,399,877	37,506,376	1,106,499	2.95%	36,220,021	37,506,376	1,286,355	3.43%

COMINS TOWNSHIP (68-003)				2017 - 2018 Taxable Value				2016 - 2018 Taxable Value			
2016 - 2017 Taxable Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 TV	2017 TV			2017 TV	2018 TV			2016 TV	2018 TV		
61,714,572	61,955,710	241,138	0.39%	61,955,710	63,099,431	1,143,721	1.81%	61,714,572	63,099,431	1,384,859	2.19%

ELMER TOWNSHIP (68-004)				2017 - 2018 Taxable Value				2016 - 2018 Taxable Value			
2016 - 2017 Taxable Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 TV	2017 TV			2017 TV	2018 TV			2016 TV	2018 TV		
42,771,844	42,672,625	-99,219	-0.23%	42,672,625	43,992,937	1,320,312	3.00%	42,771,844	43,992,937	1,221,093	2.78%

GREENWOOD TOWNSHIP (68-005)				2017 - 2018 Taxable Value				2016 - 2018 Taxable Value			
2016 - 2017 Taxable Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 TV	2017 TV			2017 TV	2018 TV			2016 TV	2018 TV		
87,612,901	87,719,775	106,874	0.12%	87,719,775	85,674,939	-2,044,836	-2.39%	87,612,901	85,674,939	-1,937,962	-2.26%

MENTOR TOWNSHIP (68-006)				2017 - 2018 Taxable Value				2016 - 2018 Taxable Value			
2016 - 2017 Taxable Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 TV	2017 TV			2017 TV	2018 TV			2016 TV	2018 TV		
48,549,614	48,995,064	445,450	0.91%	48,995,064	49,394,613	399,549	0.81%	48,549,614	49,394,613	844,999	1.71%

OSCODA COUNTY TOTALS (68)				2017 - 2018 Taxable Value				2016 - 2018 Taxable Value			
2016 - 2017 Taxable Value		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2017 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>	2016 TV		<u>\$\$ CHANGE</u>	<u>% CHANGE</u>
2016 TV	2017 TV			2017 TV	2018 TV			2016 TV	2018 TV		
382,811,961	386,539,897	3,727,936	0.96%	386,539,897	391,210,581	4,670,684	1.19%	382,811,961	391,210,581	8,398,620	2.15%

**OSCODA COUNTY  
PARCEL COUNT - 2018**

TOWNSHIP	AG REAL (101)	COMM REAL (201)	IND REAL (301)	RES REAL (401)	COMM PERS (251)	IND PERS (351)	UTIL PERS (551)	TOTALS:
BIG CREEK	17	112	33	3,760	96	3	21	4,042
CLINTON		29	12	931	17	3	60	1,052
COMINS	88	62	26	1,792	69	7	5	2,049
ELMER	57	28	25	1,362	27	11	19	1,529
GREENWOOD		33	16	3,641	25	3	30	3,748
MENTOR		65	5	1,790	58		16	1,934
<b>TOTALS</b>	<b>162</b>	<b>329</b>	<b>117</b>	<b>13,276</b>	<b>292</b>	<b>27</b>	<b>151</b>	<b>14,354</b>

**OSCODA COUNTY  
REAL PROPERTY PARCEL COUNT (2016 - 2018)**

2016	2017	2018
13,927	13,922	13,884

**OSCODA COUNTY  
PERSONAL PROPERTY PARCEL COUNT (2016 - 2018)**

2016	2017	2018
472	475	470

**OSCODA COUNTY  
PARCEL COUNT TOTALS (2016-2018)**

TOWNSHIP	2016	2017	2018
BIG CREEK	4,060	4,055	4,042
CLINTON	1,046	1,052	1,052
COMINS	2,067	2,054	2,049
ELMER	1,519	1,521	1,529
GREENWOOD	3,780	3,784	3,748
MENTOR	1,927	1,931	1,934
<b>TOTALS</b>	<b>14,399</b>	<b>14,397</b>	<b>14,354</b>



# COUNTY OF OSCODA

Board of Commissioners  
Telephone (989) 826-1130  
Fax Line (989) 826-1173

Oscoda County Courthouse Annex 105 S. Court Street, P.O. Box 399, Mio, MI 48647

## RESOLUTION 2018-004

“Tax Certification for Taxes Levied in 2018”

Resolved by the Oscoda County Board of Commissioners, that there be levied on all taxable property of said County for the year **2018** a tax of **\$2,297,071** operating purposes, said tax to be apportioned among the several fractions of the County as follows:

Unit	Rate (Mills)	Taxable Value	Tax Revenue
Oscoda County	5.8717 Mills	\$391,210,581	\$2,297,071 (S)

### Motion 2018-083

Moved by Commissioner Kischnick and supported by Commissioner Wilson to adopt the above Resolution at a Regular meeting of the Oscoda County Board of Commissioners held on **April 10, 2018**.

**Roll Call Vote:** Wilson, yes; Kischnick, yes; Kelly, yes; Nutt, yes; Olsen, yes. **Motion Carried.**

### RESOLUTION #2018-004 DECLARED ADOPTED

“Tax Certification for Taxes Levied in 2018”

LaNita Olsen, Chair  
Oscoda County Board of Commissioners

**STATE OF MICHIGAN}**  
**COUNTY OF OSCODA}**

I hereby certify that the foregoing is a true and complete copy of a Resolution adopted at a regular meeting of the Oscoda County Board of Commissioners held on **Tuesday, April 10, 2018**, and that the said minutes are on file in the office of the Oscoda County Clerk and are available for public inspection.

  
\_\_\_\_\_  
**Jeri Winton, Oscoda County**  
**Clerk/Register of Deeds**