

Oscoda County

2019 APPORTIONMENT REPORT

Presented to:

Oscoda County Board of Commissioners

October 8, 2019



2019 APPORTIONMENT REPORT

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OSCODA COUNTY EQUALIZATION DEPARTMENT

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TO: Oscoda County Board of Commissioners

FROM: Amber Woehlert, MAAO
Oscoda County Equalization Director

DATE: October 8, 2019

Re: 2019 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 2019 Oscoda County Apportionment Report as listed on the following pages.

Respectfully submitted,

Amber Woehlert

Amber Woehlert, MAAO
Oscoda County Equalization Director
awoehlert@oscodacountymi.com

YEAR: 2019

Comment / Date Amended

COUNTY	COUNTY ALLOCATED RATE	TOTAL COUNTY EXTRA VOTED/ GENERAL LAW OPERATING RATE	TOTAL COUNTY DEBT RATE
OSCODA	5.8717	4.683	10.5547

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	0.8395	1.2466	2.0861								
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 2019												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	\$185,549,041	\$112,065,792	\$790,900	0.0000	\$0.00	18.0000	\$2,017,184	1.6364	\$303,632	0.0000	\$0	\$2,320,817
Johannesburg-Lewiston	\$420,696,545	\$265,445,171	\$620,100	0.0000	\$0.00	18.0000	\$4,778,013	2.3000	\$967,602	0.0000	\$0	\$5,745,615
Mio Au Sable	\$211,580,757	\$130,462,592	\$112,700	0.0000	\$0.00	18.0000	\$2,348,327	1.1200	\$236,970	0.0000	\$0	\$2,585,297
West Branch Rose City	\$1,164,231	\$613,406	\$0	0.0000	\$0.00	18.0000	\$11,041	1.8800	\$2,189	0.0000	\$0	\$13,230
TOTALS:	\$818,990,574	\$508,586,961	\$1,523,700				\$9,154,565		\$1,510,394			\$10,664,959

**Statement showing Mills Apportioned by the County Board of Commissioners
for the County of OSCODA for the Year 2019**

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	\$331,195,991	2.1093	\$698,592	0.1200	\$39,744	\$738,335

****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.	\$331,195,991	0.2530	\$83,793	0.6329	\$209,614	0.0000	\$0.00	\$293,407
CHEBOYGAN-OTSEGO- PRESQUE ISLE (COP)	\$69,615,175	0.2600	\$18,100	1.4876	\$103,560	0.0000	\$0.00	\$121,659

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

2019 Projected Revenue for Oscoda County, Michigan****figures taken from the submitted 2019 L-4029's****

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>
County Operating	5.8717	\$400,811,166	\$2,353,443
Sheriff Operating	1.0000	\$400,811,166	\$400,811
Sheriff Equipment	.2500	\$400,811,166	\$100,203
EMS Equipment	.2500	\$400,811,166	\$97,482
EMS Operating	1.5000	\$400,811,166	\$601,217
Council On Aging	.6000	\$400,811,166	\$240,487
Library	.5000	\$400,811,166	\$200,406
Veterans	.3333	\$400,811,166	\$133,590
Drug Enforcement	.2500	\$400,811,166	\$100,203

Total County	10.5550	\$400,811,166	\$4,230,562
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<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>	<u>Total Revenue</u>
Big Creek Op	.8720	\$113,348,991	\$98,840	
Big Creek Fire Op	1.0000	\$113,348,991	\$113,349	\$212,189
Clinton Op	.8706	\$38,078,987	\$33,152	\$33,152
Comins Op	.8395	\$63,888,750	\$53,635	
Comins Fire Equip	.2493	\$63,888,750	\$15,927	
Comins Fire Hall	.9973	\$63,888,750	\$63,716	\$113,278
Elmer Operating	.8388	\$45,809,604	\$38,425	\$38,425
Greenwood Op	.7106	\$88,028,666	\$62,553	
Greenwood Fire Op	1.0000	\$88,028,666	\$88,029	\$150,582
Mentor Op	.8259	\$50,375,520	\$41,605	
Mentor Extra Voted	.1741	\$50,375,520	\$8,770	
Mentor Fire	1.0000	\$50,375,520	\$50,376	\$100,751

2018 - 2019 Projected Revenue Change for Oscoda County, Michigan

Unit	2018 Projected Revenue	2019 Projected Revenue	\$\$\$ change 2018 to 2019	% change 2018 to 2019
County Operating	\$2,289,552	\$2,353,443	\$63,891	+1.28
Sheriff Operating	\$389,930	\$400,811	\$10,881	+1.28
Sheriff Equipment	\$97,482	\$100,203	\$2,721	+1.28
Library	\$194,965	\$200,406	\$5,441	+1.28
Council on Aging	\$233,958	\$240,487	\$6,529	+1.28
Drug Enforcement	\$97,482	\$100,203	\$2,721	+1.28
Ambulance Equipment	\$97,482	\$100,203	\$2,721	+1.28
Veterans	\$129,964	\$133,590	\$3,626	+1.28
EMS Operating	\$584,895	\$601,217	\$16,322	+1.28
Total County	\$4,115,710	\$4,230,562	\$114,852	+1.28

**2018 - 2019 Projected Revenue Change for Townships
Oscoda County, Michigan**

Unit	2018 Projected Revenue	2019 Projected Revenue	\$\$\$ change 2018 to 2019	% change 2018 to 2019
Big Creek Township	\$208,807	\$212,189	\$3,382	1.016
Clinton Township	\$32,653	\$33,152	\$499	1.015
Comins Township	\$129,170	\$133,278	\$4,108	1.032
Elmer Township	\$36,901	\$38,425	\$1,524	1.041
Greenwood Township	\$146,556	\$150,582	\$4,026	1.027
Mentor Township	\$98,790	\$100,751	\$1,961	1.020

2019 Apportioned Mills Listing – Oscoda County

****figures taken from the submitted 2019 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 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
Big Creek Township			
Operating	.8720	N/A	Fixed
Fire Operating	1.0000	Nov 2014	Dec 2019
Clinton Township			
Operating	.8706	N/A	Fixed
Comins Township			
Operating	.8395	N/A	Fixed
Fire Equipment	.2493	Aug 2016	Dec 2019
Fire Hall	.9973	Aug 2016	Dec 2035
Elmer Township			
Operating	.8388	N/A	Fixed
Greenwood Township			
Operating	.7106	N/A	Fixed
Fire Operating	1.0000	Aug 2014	Dec 2021
Mentor Township			
Operating	.8259	N/A	Fixed
Operating Extra	.1741	Nov 2016	Dec 2019
Fire	1.0000	Aug 2016	Dec 2020

2019 Apportioned Mills Listing – School Districts/ISD's /College 's

figures taken from the submitted 2019 L-4029's

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
Fairview Area Schools			
Operating	18.0000	Nov 2014	Dec 2019
Sinking Fund	0.9964	Nov 2017	Dec 2022
Debt	0.6400	Nov 2013	Dec 2022
Johannesburg/Lewiston			
Operating	18.0000	Nov 2012	Dec 2023
Sinking Fund	2.3000	Nov 2015	Dec 2020
Mio Au Sable School			
Operating	18.0000	Aug 2016	Dec 2020
Debt	1.1200	May 2013	Dec 2022
Sinking	0.6000	May 2019	Dec 2022
West Branch/Rose City			
Operating	18.0000	N/A	Dec 2024
Debt	1.8800	Jun 1999	Dec 2024
Sinking	0.6700	Nov 2018	Dec 2025
Kirtland Comm College			
Operating	0.8436	N/A	Fixed
Special Operating	1.2657	N/A	Fixed
Debt	0.1200	Nov 2014	Dec 2035
COOR Intermediate			
Operating	0.2530	N/A	Fixed
Special ED	0.6329	N/A	Fixed
COP Intermediate			
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

2019 BIG CREEK TOWNSHIP TAXABLE VALUE: \$113,348,991

2019 PRE TAXABLE VALUE: \$41,175,062

2019 NON-PRE TAXABLE VALUE: \$72,173,929

2019 MILLAGE RATES**68010 – MIO SCHOOL DISTRICT (4,038 Parcels)**

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	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
EMS Operating		1.5000		1.5000
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	
Mio – Sinking	0.6000		0.6000	
Sub Totals:	<u>16.7069</u>	<u>6.5553</u>	<u>34.7069</u>	<u>6.5553</u>
TOTALS		23.2622		41.2622

CLINTON TOWNSHIP

2019 CLINTON TOWNSHIP TAXABLE VALUE: \$38,078,987

2019 PRE TAXABLE VALUE: \$12,823,400

2019 NON-PRE TAXABLE VALUE: \$25,255,587

2019 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (1,045 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	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
EMS Operating		1.5000		1.5000
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>10.3055</u>	<u>11.8717</u>	<u>28.3055</u>
TOTALS		22.1772		40.1772

COMINS TOWNSHIP

2019 COMINS TOWNSHIP TAXABLE VALUE: \$65,169,398¹

2019 PRE TAXABLE VALUE: \$33,382,362

2019 NON-PRE TAXABLE VALUE: \$31,787,036

2019 SENIOR HOUSING TAXABLE VALUE: \$1,280,648

2019 MILLAGE RATES

68030 – FAIRVIEW SCHOOL DISTRICT (2,062 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (WINTER)

ADMINISTRATIVE FEE – YES

	<u>PRE</u>		<u>NON PRE</u>	
	SUMMER	WINTER	SUMMER	WINTER
Township		0.8395		0.8395
Township Fire Equip		0.2493		0.2493
Township Fire Hall		0.9973		0.9973
County	5.8717		5.8717	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
EMS Operating		1.5000		1.5000
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>11.5210</u>	<u>11.8717</u>	<u>29.5210</u>
TOTALS		23.3927		41.3927

¹ Senior Housing is currently receiving an exemption from taxation. This places actual taxable value at \$63,888,750

ELMER TOWNSHIP

2019 ELMER TOWNSHIP TAXABLE VALUE: \$45,809,604

2019 PRE TAXABLE VALUE: \$22,819,748

2019 NON-PRE TAXABLE VALUE: \$22,989,856

2019 MILLAGE RATES**68010 – MIO SCHOOL DISTRICT (824 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	
Sheriff Operation		1.0000		1.0000
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.2500		0.2500
EMS Operating		1.5000		1.5000
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>16.7069</u>	<u>5.5221</u>	<u>34.7069</u>	<u>5.5221</u>
TOTALS		22.2290		40.229

ELMER TOWNSHIP

2019 ELMER TOWNSHIP TAXABLE VALUE: \$45,809,604

2019 PRE TAXABLE VALUE: \$22,819,748

2019 NON-PRE TAXABLE VALUE: \$22,989,856

68030 – FAIRVIEW SCHOOL DISTRICT (710 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
EMS Operating		1.5000		1.5000
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>10.2737</u>	<u>11.8717</u>	<u>28.2737</u>
TOTALS		22.1454		40.1454

GREENWOOD TOWNSHIP

2019 GREENWOOD TOWNSHIP TAXABLE VALUE: \$88,222,144²

2019 PRE TAXABLE VALUE: \$27,499,587

2019 NON-PRE TAXABLE VALUE: \$60,545,879

2019 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (727 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
EMS Operating		1.5000		1.5000
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	
Mio – Sinking	0.6000		0.6000	
Sub Totals:	<u>16.7069</u>	<u>6.3939</u>	<u>34.7069</u>	<u>6.3939</u>
TOTALS		23.1008		41.1008

² Taxable value reported to the State of Michigan was \$88,045,466 which did not include DNR PILT properties

GREENWOOD TOWNSHIP

2019 GREENWOOD TOWNSHIP TAXABLE VALUE: \$88,222,144

2019 PRE TAXABLE VALUE: \$27,499,587

2019 NON-PRE TAXABLE VALUE: \$60,545,879

2019 MILLAGE RATES

69030 – JO-BERG/LEWISTON SCHOOL DISTRICT (3,036 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
EMS Operating		1.5000		1.5000
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>8.1415</u>	<u>32.1717</u>	<u>8.1415</u>
TOTALS		22.3132		40.3132

MENTOR TOWNSHIP

2019 MENTOR TOWNSHIP TAXABLE VALUE: \$50,375,520³

2019 PRE TAXABLE VALUE: \$16,858,559

2019 NON-PRE TAXABLE VALUE: \$33,705,221

2019 MILLAGE RATES

68010 – MIO SCHOOL DISTRICT (1,886 Parcels)

QUALIFIED FOREST ADMINISTRATIVE FEE – YES (SUMMER)

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
EMS Operating		1.5000		1.5000
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	
Mio – Sinking	0.6000		0.6000	
Sub Totals:	<u>16.7069</u>	<u>6.8574</u>	<u>34.7069</u>	<u>6.8574</u>
TOTALS		23.5643		41.5643

³ Taxable Value with DNR PILT included is \$50,563,780.

MENTOR TOWNSHIP

2019 MENTOR TOWNSHIP TAXABLE VALUE: \$50,375,520

2019 PRE TAXABLE VALUE: \$16,858,559

2019 NON-PRE TAXABLE VALUE: \$33,705,221

2019 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
EMS Operating		1.5000		1.5000
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
WB/RC – Sinking		0.6700		0.6700
Sub Totals:	<u>11.8717</u>	<u>12.5226</u>	<u>11.8717</u>	<u>30.5226</u>
TOTALS		24.4243		42.4243

Oscoda County Top 10 Taxpayers

<u>Entity</u>	<u># of Parcels</u>	<u>Tax Amount</u>
Consumers Energy	61	\$356,571.45
Enbridge Energy Limited Part	1	\$322,642.42
Michigan Electric Transmission Co	7	\$308,269.95
Enbridge/Greenwood	2	\$129,091.75
DTE Gas Company	9	\$86,985.65
New Frontiers Capital LLC	278	\$73,067.36
Lambda Energy Resources LLC	61	\$31,652.56
Great Lakes Energy	4	\$27,366.91
Morse Dennis P	16	\$26,861.83
New Midwest Rentals LLC	13	\$24,797.59
TOTALS:	452	\$1,387,307.47

Oscoda County Top 10 Taxable Values

<u>Entity</u>	<u># of Parcels</u>	<u>Taxable Value</u>
Consumers Energy	61	\$12,329,116
Enbridge Energy Limited Part	1	\$9,220,200
Michigan Electric Transmission Co	7	\$9,079,600
Enbridge/Greenwood	2	\$3,841,600
DTE Gas Company	9	\$2,915,630
DNR -MI Dept of Treasury	37	\$2,292,534
New Frontiers Capital LLC	278	\$2,248,772
Durkee Lakes Land Co	13	\$2,047,576
Fairview Enterprises Inc.	15	\$1,886,058
Treasury Budget & Acct Div	2	\$1,311,148
TOTALS:	425	\$47,169,234