



2019

Oscoda County Equalization Report

As Presented To:

The Oscoda County Board of Commissioners

On April 9, 2019

Table of Contents

<u><i>Page(s)</i></u>	<u><i>Topic</i></u>
1	Memo to the Oscoda County Board of Commissioners
2	Listing of Oscoda County Commissioners and Township Officials
3	2019 Tentative Ratio's as published February 13, 2019
4-9	Oscoda County 2019 L-4024
10	Oscoda County 2019 L-4037
11-22	Township and County Equalized Values for 2019
23	Oscoda County Assessed and Taxable Value amounts for tax years 2010 thru 2019
24	Power Point graph depicting Oscoda County Assessed and Taxable Value amounts for tax years 2010 thru 2019
25	Oscoda County Parcel Count for tax years 2016 thru 2019

Oscoda County Equalization Department

Gwen Monk
Field Appraiser

Casey Guthrie
Director

Lynnette Sposato
Equalization Technician

TO:
Oscoda County Board of Commissioners

April 9, 2019

Re: 2019 Equalization Report

Honorable Commissioners,

After careful review of the 2019 Assessment Rolls for the six (6) townships in Oscoda County, this Equalization Department recommends the adoption of an equalized value of Real Property of \$416,626,430, and an equalized value of Personal Property of \$45,297,800, for a total equalized value of \$461,924,230, which represents an increase of \$9,619,070, or 2.13%.

The Consumer Price Index, or CPI, for 2019 is 2.4%. Therefore, the tentative taxable value increased by \$9,600,485, or 2.45%, to \$400,811,166.

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 Chuck Varner.....District 1
Vice Chairperson of the Board

Commissioner Tom McCauley.....District 2

Commissioner Jackie Bondar...District 3

Commissioner Kyle Yoder.....District 4
Chairperson of the Board

Commissioner Libby Marsh.....District 5

Oscoda County Township Officials

Big Creek Township (01)

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

Elmer Township (04)

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

Clinton Township (02)

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

Greenwood Township (05)

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

Comins Township (03)

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

Mentor Township (06)

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

OSCODA COUNTY
2019 TENTATIVE EQUALIZATION RATIO'S
PUBLISHED AS REQUIRED BY P.A. 165 OF 1971

AS OF: 1/25/2019

PUBLISHED: 2/13/2019

TOWNSHIP	AGRICULTURAL (101)		COMMERCIAL (201)		INDUSTRIAL (301)		RESIDENTIAL (401)	
	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR	RATIO	FACTOR
BIG CREEK	50.42%	.99167	50.69%	0.98639	48.81%	1.02439	49.07%	1.00000
CLINTON	N/A	N/A	49.89%	1.00000	51.45%	0.97182	49.51%	1.00000
COMINS	48.51	1.03072	49.60%	1.00000	49.77%	1.00000	48.72%	1.02628
ELMER	50.38%	.99246	50.55%	0.98912	48.78%	1.02502	48.87%	1.02313
GREENWOOD	N/A	N/A	48.81%	1.02439	49.95%	1.00000	47.42%	1.05441
MENTOR	N/A	N/A	49.58%	1.00000	51.28%	0.97504	48.59%	1.02902

PERSONAL PROPERTY (ALL)	
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 valuation.

NOTE: These multipliers replace those of 2018 and are not an addition to or subtraction from them

OSCODA

REPORT OF EQUALIZATION
BY
COUNTY BOARD OF COMMISSIONERS

APRIL SESSION 2019

Received and filed at DEPARTMENT
OF TREASURY STATE TAX COMMISSION.

_____ 2019

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 2019 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

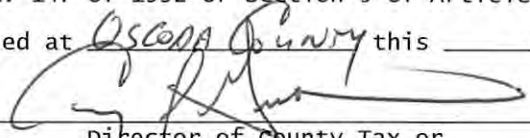
Township or City	Acreage	REAL PROPERTY VALUATIONS		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL	
		Assessed	Equalized	Assessed	Equalized	Assessed	Equalized
BIG CREEK TOWNSHIP	1.00	110,952,580	110,952,580	18,231,300	18,231,300	129,183,880	129,183,880
CLINTON TOWNSHIP	1.00	43,312,100	43,312,100	3,815,000	3,815,000	47,127,100	47,127,100
COMINS TOWNSHIP	1.00	71,309,200	71,309,200	3,939,300	3,939,300	75,248,500	75,248,500
ELMER TOWNSHIP	1.00	47,570,100	47,570,100	4,532,400	4,532,400	52,102,500	52,102,500
GREENWOOD TOWNSHIP	1.00	94,972,900	94,972,900	7,429,200	7,429,200	102,402,100	102,402,100
MENTOR TOWNSHIP	1.00	48,509,550	48,509,550	7,350,600	7,350,600	55,860,150	55,860,150
County Total:	6.00	416,626,430	416,626,430	45,297,800	45,297,800	461,924,230	461,924,230

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA

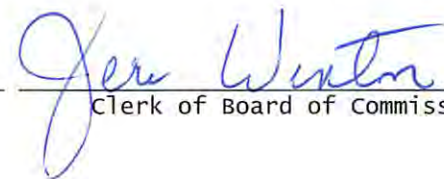
Mio Michigan, Apr 9 , 2019

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 2019, 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 9 day of April, 2019, 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 this 9 day of APRIL 2019


Director of County Tax or
Equalization Department


Chair person of Board of Commissioners


Clerk of Board of Commissioners

STATEMENT of valuation in the year 2019 made in accordance with Sections 209.1-209.8 of the Michigan Compiled Laws.

REAL PROPERTY EQUALIZED VALUATIONS BY COUNTY BOARD OF COMMISSIONERS

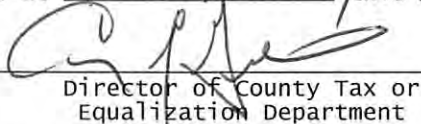
Township or City	Agricultural	Commercial	Industrial	Residential	Timber Cutover	Developmental	Total Real
BIG CREEK TOWNSHIP	1,037,000	7,730,400	3,088,800	99,096,380			110,952,580
CLINTON TOWNSHIP		842,300	1,367,600	41,102,200			43,312,100
COMINS TOWNSHIP	6,364,100	3,247,800	2,059,700	59,637,600			71,309,200
ELMER TOWNSHIP	4,776,300	1,147,700	1,095,500	40,550,600			47,570,100
GREENWOOD TOWNSHIP		4,119,000	470,500	90,383,400			94,972,900
MENTOR TOWNSHIP		4,312,600	372,300	43,824,650			48,509,550
County Total:	12,177,400	21,399,800	8,454,400	374,594,830			416,626,430

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA

M10 Michigan, APR 9, 2019

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, MICHIGAN, in the year 2019, as determined by the Board of Commissioners of said county on the 9TH day of April, 2019, 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 9TH day of APRIL 2019


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	1,037,000	7,730,400	3,088,800	99,096,380			110,952,580
CLINTON TOWNSHIP		842,300	1,367,600	41,102,200			43,312,100
COMINS TOWNSHIP	6,364,100	3,247,800	2,059,700	59,637,600			71,309,200
ELMER TOWNSHIP	4,776,300	1,147,700	1,095,500	40,550,600			47,570,100
GREENWOOD TOWNSHIP		4,119,000	470,500	90,383,400			94,972,900
MENTOR TOWNSHIP		4,312,600	372,300	43,824,650			48,509,550
County Total:	12,177,400	21,399,800	8,454,400	374,594,830			416,626,430

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA

McO Michigan, Apr 9, 2019

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, MICHIGAN in the year 2019, as determined by the Board of Commissioners of said county on the 9TH day of April 2019, 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 9TH day of April 2019


Director of County Tax or
Equalization Department


Chair person of Board of Commissioners


Clerk of Board of Commissioners

DATE:04/08/2019

2019 Report For Equalization (L4024)
Differences Due To County Equalization for OSCODA

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

TOTALS:

Net Difference Due To County Equalization

. DATE:04/08/2019

2019 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	12,177,400	9,103,383
0			201 Real COMMERCIAL	21,399,800	18,647,143
0			301 Real INDUSTRIAL	8,454,400	7,342,173
0			401 Real RESIDENTIAL	374,594,830	320,528,074
0			501 Real TIMBER - CUTOVER	0	0
0			601 Real DEVELOPMENTAL	0	0
			Total Real	416,626,430	355,620,773
			Total Personal	45,297,800	45,190,393
			Real And Personal	461,924,230	400,811,166

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 *Kyle Under* Date 4-9-19
Chairperson, County Board of Commissioners

Signature *Jeru Winton* Date 4-9-19
Clerk, County Board of Commissioners

Big Creek Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$1,037,000	17	49.76%	1.00000	\$1,037,000	\$1,041,978	\$2,083,955	0.80%
201 COMM	\$7,730,400	111	49.72%	1.00000	\$7,730,400	\$7,774,336	\$15,548,671	5.98%
301 IND	\$3,088,800	33	49.57%	1.00000	\$3,088,800	\$3,115,755	\$6,231,510	2.39%
401 RES	\$99,096,380	3,755	49.73%	1.00000	\$99,096,380	\$99,644,202	\$199,288,404	76.71%
TOTALS	\$110,952,580	3,916	49.72%	1.00000	\$110,952,580	\$111,576,271	\$223,152,540	85.89%

Big Creek Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$962,100	98	50.00%	1.00000	\$962,100	\$962,100	\$1,924,200	0.74%
351 IND PERS	\$435,300	2	50.00%	1.00000	\$435,300	\$435,300	\$870,600	0.34%
551 UTIL PERS	\$16,833,900	21	50.00%	1.00000	\$16,833,900	\$16,833,900	\$33,667,800	13.03%
TOTALS	\$18,231,300	121	50.00%	1.00000	\$18,231,300	\$18,231,300	\$36,462,600	14.11%

Big Creek Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$110,952,580	3,916	49.72%	1.00000	\$110,952,580	\$111,576,271	\$223,152,540	85.89%
PERS	\$18,231,300	121	50.00%	1.00000	\$18,231,300	\$18,231,300	\$36,462,600	14.11%
TOTALS	\$129,183,880	4,037	49.76%	1.00000	\$129,183,880	\$129,807,571	\$259,615,140	100.00%

Clinton Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG								
201 COMM	\$842,300	27	49.83%	1.00000	\$842,300	\$845,101	\$1,690,201	1.79%
301 IND	\$1,367,600	12	49.90%	1.00000	\$1,367,600	\$1,370,360	\$2,740,719	2.90%
401 RES	\$41,102,200	933	49.69%	1.00000	\$41,102,200	\$41,359,114	\$82,718,227	87.22%
TOTALS	\$43,312,100	972	49.70%	1.00000	\$43,312,100	\$43,574,575	\$87,149,147	91.90%

Clinton Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$170,100	19	50.00%	1.00000	\$170,100	\$170,100	\$340,200	0.36%
351 IND PERS	\$187,500	3	50.00%	1.00000	\$187,500	\$187,500	\$375,000	0.40%
551 UTIL PERS	\$3,457,400	60	50.00%	1.00000	\$3,457,400	\$3,457,400	\$6,914,800	7.34%
TOTALS	\$3,815,000	82	50.00%	1.00000	\$3,815,000	\$3,815,000	\$7,630,000	8.10%

Clinton Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$43,312,100	972	49.70%	1.00000	\$43,312,100	\$43,574,575	\$87,149,147	91.90%
PERS	\$3,815,000	82	50.00%	1.00000	\$3,815,000	\$3,815,000	\$7,630,000	8.10%
TOTALS	\$47,127,100	1,054	49.72%	1.00000	\$47,127,100	\$47,389,575	\$94,779,147	100.00%

Comins Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$6,364,100	88	49.35%	1.00000	\$6,364,100	\$6,447,365	\$12,894,730	8.46%
201 COMM	\$3,247,800	62	49.19%	1.00000	\$3,247,800	\$3,301,043	\$6,602,086	4.32%
301 IND	\$2,059,700	25	49.50%	1.00000	\$2,059,700	\$2,080,649	\$4,161,298	2.74%
401 RES	\$59,637,600	1,799	49.36%	1.00000	\$59,637,600	\$60,416,252	\$120,832,504	79.25%
TOTALS	\$71,309,200	1,974	49.35%	1.00000	\$71,309,200	\$72,245,309	\$144,490,618	94.76%

Comins Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$578,400	80	50.00%	1.00000	\$578,400	\$578,400	\$1,156,800	0.77%
351 IND PERS	\$344,900	5	50.00%	1.00000	\$344,900	\$344,900	\$689,800	0.48%
551 UTIL PERS	\$3,016,000	5	50.00%	1.00000	\$3,016,000	\$3,016,000	\$6,032,000	4.01%
TOTALS	\$3,939,300	90	50.00%	1.00000	\$3,939,300	\$3,939,300	\$7,878,600	5.24%

Comins Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$71,309,200	1,974	49.35%	1.00000	\$71,309,200	\$72,245,309	\$144,490,618	94.76%
PERS	\$3,939,300	90	50.00%	1.00000	\$3,939,300	\$3,939,300	\$7,878,600	5.24%
TOTALS	\$75,248,500	2,064	49.39%	1.00000	\$75,248,500	\$76,184,609	\$152,369,218	100.00%

Elmer Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$4,776,300	57	49.75%	1.00000	\$4,776,300	\$4,800,503	\$9,601,006	9.17%
201 COMM	\$1,147,700	28	49.63%	1.00000	\$1,147,700	\$1,156,193	\$2,312,386	2.20%
301 IND	\$1,095,500	25	49.20%	1.00000	\$1,095,500	\$1,113,280	\$2,226,560	2.10%
401 RES	\$40,550,600	1,368	49.51%	1.00000	\$40,550,600	\$40,950,030	\$81,900,060	77.83%
TOTALS	\$47,570,100	1,478	49.53%	1.00000	\$47,570,100	\$48,020,006	\$96,040,012	91.30%

Elmer Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$140,100	27	50.00%	1.00000	\$140,100	\$140,100	\$280,200	0.27%
351 IND PERS	\$246,500	11	50.00%	1.00000	\$246,500	\$246,500	\$493,000	0.47%
551 UTIL PERS	\$4,145,800	19	50.00%	1.00000	\$4,145,800	\$4,145,800	\$8,291,600	7.96%
TOTALS	\$4,532,400	57	50.00%	1.00000	\$4,532,400	\$4,532,400	\$9,064,800	8.70%

Elmer Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$47,570,100	1,478	49.53%	1.00000	\$47,570,100	\$48,020,006	\$96,040,012	91.30%
PERS	\$4,532,400	57	50.00%	1.00000	\$4,532,400	\$4,532,400	\$9,064,800	8.70%
TOTALS	\$52,102,500	1,535	49.57%	1.00000	\$52,102,500	\$52,552,406	\$105,104,812	100.00%

Greenwood Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG								
201 COMM	\$4,119,000	33	49.92%	1.00000	\$4,119,000	\$4,125,910	\$8,251,820	4.02%
301 IND	\$470,500	16	49.84%	1.00000	\$470,500	\$471,972	\$943,944	0.46%
401 RES	\$90,383,400	3,628	49.32%	1.00000	\$90,383,400	\$91,633,839	\$183,267,678	88.26%
TOTALS	\$94,972,900	3,677	49.35%	1.00000	\$94,972,900	\$96,231,721	\$192,463,442	92.75%

Greenwood Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$620,100	26	50.00%	1.00000	\$620,100	\$620,100	\$1,240,200	0.61%
351 IND PERS	\$205,600	3	50.00%	1.00000	\$205,600	\$205,600	\$411,200	0.20%
551 UTIL PERS	\$6,603,500	31	50.00%	1.00000	\$6,603,500	\$6,603,500	\$13,207,000	6.45%
TOTALS	\$7,429,200	60	50.00%	1.00000	\$7,429,200	\$7,429,200	\$14,858,400	7.25%

Greenwood Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$94,972,900	3,677	49.35%	1.00000	\$94,972,900	\$96,231,721	\$192,463,442	92.75%
PERS	\$7,429,200	60	50.00%	1.00000	\$7,429,200	\$7,429,200	\$14,858,400	7.25%
TOTALS	\$102,402,100	3,737	49.39%	1.00000	\$102,402,100	\$103,660,921	\$207,321,842	100.00%

Mentor Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG								
201 COMM	\$4,312,600	66	49.55%	1.00000	\$4,312,600	\$4,351,355	\$8,702,710	7.72%
301 IND	\$372,300	5	49.57%	1.00000	\$372,300	\$373,148	\$746,295	0.67%
401 RES	\$43,824,650	1,784	49.73%	1.00000	\$43,824,650	\$43,904,781	\$87,809,561	78.45%
TOTALS	\$48,509,550	1,855	49.88%	1.00000	\$48,509,550	\$48,629,284	\$97,258,566	86.84%

Mentor Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$93,200	60	50.00%	1.00000	\$93,200	\$93,200	\$186,400	0.17%
351 IND PERS								
551 UTIL PERS	\$7,257,400	16	0.00%	0.00000	\$7,257,400	\$7,257,400	\$14,514,800	12.99%
TOTALS	\$7,350,600	76	50.00%	1.00000	\$7,350,600	\$7,350,600	\$14,701,200	13.16%

Mentor Township

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$48,509,550	1,855	49.88%	1.00000	\$48,509,550	\$48,629,284	\$97,258,566	86.84%
PERS	\$7,350,600	76	50.00%	1.00000	\$7,350,600	\$7,350,600	\$14,701,200	13.16%
TOTALS	\$55,860,150	1,931	49.89%	1.00000	\$55,860,150	\$55,979,884	\$111,959,766	100.00%

Oscoda County

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
101 AG	\$12,177,400	162	49.54%	1.00000	\$12,177,400	\$12,289,846	\$24,579,690	2.64%
201 COMM	\$21,399,800	327	49.64%	1.00000	\$21,399,800	\$21,553,938	\$43,107,872	4.63%
301 IND	\$8,454,400	116	49.58%	1.00000	\$8,454,400	\$8,525,164	\$17,050,325	1.83%
401 RES	\$374,594,830	13,267	49.56%	1.00000	\$374,594,830	\$377,908,218	\$755,816,433	81.09%
TOTALS	\$416,626,430	13,872	49.57%	1.00000	\$416,626,430	\$420,277,166	\$840,554,320	90.19%

Oscoda County

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
251 COMM PERS	\$2,564,000	310	50.00%	1.00000	\$2,564,000	\$2,564,000	\$5,128,000	0.56%
351 IND PERS	\$1,419,800	24	50.00%	1.00000	\$1,419,800	\$1,419,800	\$2,839,600	0.31%
551 UTIL PERS	\$41,314,000	152	50.00%	1.00000	\$41,314,000	\$41,314,000	\$82,628,000	8.94%
TOTALS	\$45,297,800	486	50.00%	1.00000	\$45,297,800	\$45,297,800	\$90,595,600	9.81%

Oscoda County

RECOMMENDED TOWNSHIP EQUALIZED VALUE BY CLASS - REAL & PERSONAL PROPERTY

Class	2019 Board of Review	Parcel Count	Ratio	Factor	TWP Equalized Value	50% True Cash Value	True Cash Value	% of TWP Value
REAL	\$416,626,430	13,872	49.57%	1.00000	\$416,626,430	\$420,277,166	\$840,554,320	90.19%
PERS	\$45,297,800	486	50.00%	1.00000	\$45,297,800	\$45,297,800	\$90,595,600	9.81%
TOTALS	\$461,924,230	14,358	49.61%	1.00000	\$461,924,230	\$465,574,966	\$931,149,920	100.00%

101 - AGRICULTURAL

RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of CLASS Value
Big Creek	\$1,037,000	17	49.76%	1.00000	\$1,037,000	\$1,041,978	\$2,083,955	8.52%
Clinton								
Comins	\$6,364,100	88	49.35%	1.00000	\$6,364,100	\$6,447,365	\$12,894,730	52.26%
Elmer	\$4,776,300	57	49.75%	1.00000	\$4,776,300	\$4,800,503	\$9,601,006	39.22%
Greenwood								
Mentor								
TOTALS	\$12,177,400	162	49.54%	1.00000	\$12,177,400	\$12,289,846	\$24,579,691	100.00%

201 - COMMERCIAL

RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of CLASS Value
Big Creek	\$7,730,400	111	49.72%	1.00000	\$1,037,000	\$7,774,336	\$15,548,671	7.05%
Clinton	\$842,300	27	49.83%	1.00000	\$842,300	\$845,101	\$1,690,201	5.73%
Comins	\$3,247,800	62	49.19%	1.00000	\$3,247,800	\$3,301,043	\$6,602,086	22.08%
Elmer	\$1,147,700	28	49.63%	1.00000	\$1,147,700	\$1,156,193	\$2,312,386	7.80%
Greenwood	\$4,119,000	33	49.92%	1.00000	\$4,119,000	\$4,125,910	\$8,251,820	28.01%
Mentor	\$4,312,600	66	49.55%	1.00000	\$4,312,600	\$4,351,355	\$8,702,710	29.32%
TOTALS	\$21,399,800	327	49.64%	1.00000	\$14,706,400	\$21,553,938	\$43,107,874	100.00%

301 - INDUSTRIAL

RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of CLASS Value
Big Creek	\$3,088,800	33	49.57%	1.00000	\$3,088,800	\$3,115,755	\$6,231,510	36.53%
Clinton	\$1,367,600	12	49.90%	1.00000	\$1,367,600	\$1,370,360	\$2,740,719	16.18%
Comins	\$2,059,700	25	49.50%	1.00000	\$2,059,700	\$2,080,649	\$4,161,298	24.36%
Elmer	\$1,095,500	25	49.20%	1.00000	\$1,095,500	\$1,113,280	\$2,226,560	12.96%
Greenwood	\$470,500	16	49.84%	1.00000	\$470,500	\$471,972	\$943,944	5.57%
Mentor	\$372,300	5	49.57%	1.00000	\$372,300	\$373,148	\$746,295	4.40%
TOTALS	\$8,454,400	116	49.58%	1.00000	\$8,454,400	\$8,525,164	\$17,050,326	100.00%

401 - RESIDENTIAL

RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of CLASS Value
Big Creek	\$99,096,380	3,755	49.73%	1.00000	\$99,096,380	\$99,644,202	\$199,288,404	26.45%
Clinton	\$41,102,200	933	49.69%	1.00000	\$41,102,200	\$41,359,114	\$82,718,227	10.97%
Comins	\$59,637,600	1,799	49.36%	1.00000	\$59,637,600	\$60,416,252	\$120,832,504	15.92%
Elmer	\$40,550,600	1,368	49.51%	1.00000	\$40,550,600	\$40,950,030	\$81,900,060	10.83%
Greenwood	\$90,383,400	3,628	49.32%	1.00000	\$90,383,400	\$91,633,839	\$183,267,678	24.13%
Mentor	\$43,824,650	1,784	49.73%	1.00000	\$43,824,650	\$43,904,781	\$87,809,561	11.70%
TOTALS	\$374,594,830	13,267	49.56%	1.00000	\$374,594,830	\$377,908,218	\$755,816,434	100.00%

251 - COMMERCIAL PERSONAL

RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of CLASS Value
Big Creek	\$962,100	98	50.00%	1.00000	\$962,100	\$962,100	\$1,924,200	37.52%
Clinton	\$170,100	19	50.00%	1.00000	\$170,100	\$170,100	\$340,200	6.63%
Comins	\$578,400	80	50.00%	1.00000	\$578,400	\$578,400	\$1,156,800	22.56%
Elmer	\$140,100	27	50.00%	1.00000	\$140,100	\$140,100	\$280,200	5.46%
Greenwood	\$620,100	26	50.00%	1.00000	\$620,100	\$620,100	\$1,240,200	24.18%
Mentor	\$93,200	60	50.00%	1.00000	\$93,200	\$93,200	\$186,400	3.63%
TOTALS	\$2,564,000	310	50.00%	1.00000	\$2,564,000	\$2,564,000	\$5,128,000	100.00%

351 - INDUSTRIAL PERSONAL

RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of CLASS Value
Big Creek	\$435,300	2	50.00%	1.00000	\$435,300	\$435,300	\$870,600	30.66%
Clinton	\$187,500	3	50.00%	1.00000	\$187,500	\$187,500	\$375,000	13.21%
Comins	\$344,900	5	50.00%	1.00000	\$344,900	\$344,900	\$689,800	24.29%
Elmer	\$246,500	11	50.00%	1.00000	\$246,500	\$246,500	\$493,000	17.36%
Greenwood	\$205,600	3	50.00%	1.00000	\$205,600	\$205,600	\$411,200	14.48%
Mentor								
TOTALS	\$1,419,800	24	50.00%	1.00000	\$1,419,800	\$1,419,800	\$2,839,600	100.00%

551 - UTILITY PERSONAL

RECOMMENDED COUNTY EQUALIZED VALUE BY CLASS

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of CLASS Value
Big Creek	\$16,833,900	21	50.00%	1.00000	\$16,833,900	\$16,833,900	\$16,833,900	40.75%
Clinton	\$3,457,400	60	50.00%	1.00000	\$3,457,400	\$3,457,400	\$6,914,800	8.37%
Comins	\$3,016,000	5	50.00%	1.00000	\$3,016,000	\$3,016,000	\$6,032,000	7.30%
Elmer	\$4,145,800	19	50.00%	1.00000	\$4,145,800	\$4,145,800	\$8,291,600	10.03%
Greenwood	\$6,603,500	31	50.00%	1.00000	\$6,603,500	\$6,603,500	\$13,207,000	15.98%
Mentor	\$7,257,400	16	50.00%	1.00000	\$7,257,400	\$7,257,400	\$14,514,800	17.57%
TOTALS	\$41,314,000	152	62.79%	1.00000	\$41,314,000	\$41,314,000	\$65,794,100	100.00%

COUNTY TOTALS - REAL

RECOMMENDED EQUALIZED VALUE

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of COUNTY Value
Big Creek	\$110,952,580	3,916	49.72%	1.00000	\$110,952,580	\$111,576,271	\$223,152,540	26.63%
Clinton	\$43,312,100	972	49.70%	1.00000	\$43,312,100	\$43,574,575	\$87,149,147	10.40%
Comins	\$71,309,200	1,974	49.35%	1.00000	\$71,309,200	\$72,245,309	\$144,490,618	17.12%
Elmer	\$47,570,100	1,478	49.53%	1.00000	\$47,570,100	\$48,020,006	\$96,040,012	11.42%
Greenwood	\$94,972,900	3,677	49.35%	1.00000	\$94,972,900	\$96,231,721	\$192,463,442	22.80%
Mentor	\$48,509,550	1,855	49.88%	1.00000	\$48,509,550	\$48,629,284	\$97,258,566	11.64%
TOTALS	\$416,626,430	13,872	49.57%	1.00000	\$416,626,430	\$420,277,166	\$840,554,325	100.00%

COUNTY TOTALS - PERSONAL

RECOMMENDED EQUALIZED VALUE

Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of COUNTY Value
Big Creek	\$18,231,300	121	50.00%	1.00000	\$18,231,300	\$18,231,300	\$36,462,600	40.25%
Clinton	\$3,815,000	82	50.00%	1.00000	\$3,815,000	\$3,815,000	\$7,630,000	8.42%
Comins	\$3,939,300	90	50.00%	1.00000	\$3,939,300	\$3,939,300	\$7,878,600	8.70%
Elmer	\$4,532,400	57	50.00%	1.00000	\$4,532,400	\$4,532,400	\$9,064,800	10.01%
Greenwood	\$7,429,200	60	50.00%	1.00000	\$7,429,200	\$7,429,200	\$14,858,400	16.40%
Mentor	\$7,350,600	76	50.00%	1.00000	\$7,350,600	\$7,350,600	\$14,701,200	16.23%
TOTALS	\$45,297,800	486	50.00%	1.00000	\$45,297,800	\$45,297,800	\$90,595,600	100.00%

REAL AND PERSONAL

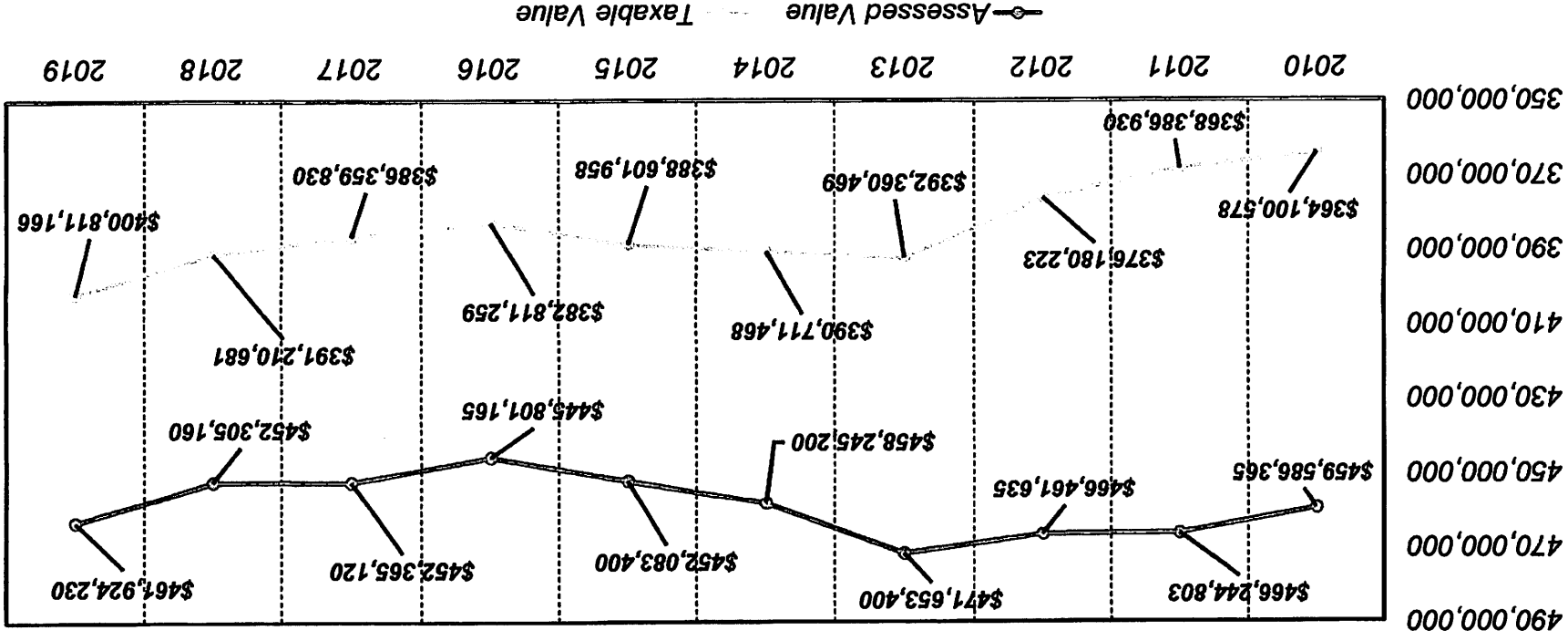
Class	2019 Board of Review	Parcel Count	Ratio	Factor	County Equalized Value	50% True Cash Value	True Cash Value	% of COUNTY Value
REAL	\$416,626,430	13,872	49.57%	1.00000	\$416,626,430	\$420,277,166	\$840,554,325	90.19%
PERSONAL	\$45,297,800	486	50.00%	1.00000	\$45,297,800	\$45,297,800	\$90,595,600	9.81%
TOTALS	\$461,924,230	14,358	49.61%	1.00000	\$461,924,230	\$465,574,966	\$931,149,925	100.00%

OSCODA COUNTY
Assessed Value - Taxable Value Changes
2010 thru 2019

<u>YEAR</u>	<u>ASSESSED VALUE</u>	<u>% CHANGE FROM PRIOR YR</u>	<u>TAXABLE VALUE</u>	<u>% CHANGE FROM PRIOR YR</u>
2010	\$459,586,365	-16.05%	\$364,100,578	-6.84%
2011	\$466,244,803	1.45%	\$368,386,930	1.18%
2012	\$466,461,635	0.05%	\$376,180,223	2.12%
2013	\$471,653,400	1.11%	\$392,360,469	4.30%
2014	\$458,245,200	-2.84%	\$390,711,468	-0.42%
2015	\$452,083,400	-1.34%	\$388,601,958	-0.54%
2016	\$445,801,165	-1.39%	\$382,811,259	-1.49%
2017	\$452,365,120	1.47%	\$386,359,830	1.05%
2018	\$452,305,160	-0.01%	\$391,210,681	1.26%
<u>2019</u>	<u>\$461,924,230</u>	<u>2.13%</u>	<u>\$400,811,166</u>	<u>2.45%</u>
2010 to 2019 % Change		0.51%		10.08%

Remarks: 2009 Assessed Value was \$547,482,490, Taxable Value was \$390,827,990.

Oscoda County Assessed & Taxable Value 2010 thru 2019



Remarks:

1. Average Assessed Value for Years 2010 thru 2019 - \$458,810,330
2. Average Taxable Value for Years 2010 thru 2019 - \$384,278,890

OSCODA COUNTY - REAL PROPERTY PARCEL COUNT (2016-2019)

AGRICULTURAL REAL (101)

TOWNSHIP	2016	2017	2018	2019
BIG CREEK			17	17
CLINTON				
COMINS	86	88	88	88
ELMER	56	57	57	57
GREENWOOD				
MENTOR				
TOTALS	142	145	162	162

COMMERCIAL REAL (201)

TOWNSHIP	2016	2017	2018	2019
BIG CREEK	111	113	112	111
CLINTON	28	28	29	27
COMINS	61	62	62	62
ELMER	27	26	28	28
GREENWOOD	34	35	33	33
MENTOR	65	65	65	66
TOTALS	326	329	329	327

INDUSTRIAL REAL (301)

TOWNSHIP	2016	2017	2018	2019
BIG CREEK	33	33	33	33
CLINTON	12	12	12	12
COMINS	24	25	26	25
ELMER	25	31	25	25
GREENWOOD	16	16	16	16
MENTOR	5	5	5	5
TOTALS	115	122	117	116

RESIDENTIAL REAL (401)

TOWNSHIP	2016	2017	2018	2019
BIG CREEK	3,789	3,786	3,760	3,760
CLINTON	924	929	931	933
COMINS	1,807	1,796	1,792	1,799
ELMER	1,356	1,353	1,362	1,368
GREENWOOD	3,670	3,673	3,641	3,628
MENTOR	1,798	1,789	1,790	1,784
TOTALS	13,344	13,326	13,276	13,272

OSCODA COUNTY REAL PROPERTY PARCEL COUNT TOTALS

<u>2016</u> 13,927	<u>2017</u> 13,922	<u>2018</u> 13,884	<u>2019</u> 13,877
-----------------------	-----------------------	-----------------------	-----------------------

OSCODA COUNTY - PERSONAL PROPERTY PARCEL COUNT (2016-2019)

COMMERCIAL PERSONAL (251)

TOWNSHIP	2016	2017	2018	2019
BIG CREEK	102	98	96	98
CLINTON	19	20	17	19
COMINS	78	72	76	80
ELMER	26	25	27	27
GREENWOOD	27	28	25	26
MENTOR	59	55	58	60
TOTALS	311	296	299	310

INDUSTRIAL PERSONAL (251)

TOWNSHIP	2016	2017	2018	2019
BIG CREEK	3	4	3	2
CLINTON	3	3	3	3
COMINS	6	6	5	5
ELMER	9	10	11	11
GREENWOOD	3	4	3	3
MENTOR	0	0	0	0
TOTALS	24	27	25	24

UTILITY PERSONAL (551)

TOWNSHIP	2016	2017	2018	2019
BIG CREEK	22	21	21	21
CLINTON	60	60	60	60
COMINS	5	5	5	5
ELMER	20	19	19	19
GREENWOOD	30	30	30	30
MENTOR	17	17	16	16
TOTALS	154	152	151	151

OSCODA COUNTY PERSONAL PROPERTY PARCEL COUNT TOTALS

<u>2016</u> 489	<u>2017</u> 475	<u>2018</u> 475	<u>2019</u> 485
--------------------	--------------------	--------------------	--------------------