



2021

# OSCODA COUNTY EQUALIZATION REPORT

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Presented to:

Oscoda County Board of Commissioners

April 13, 2021

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# Oscoda County Equalization Department

Gwen Monk  
Field Appraiser

Amber Woehlert  
Director

Lynnette Sposato  
Equalization Technician

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TO:  
Oscoda County Board of Commissioners

April 13, 2021

Re: 2021 Equalization Report

Honorable Commissioners,

After careful review of the 2021 Assessment Rolls for the six (6) townships in Oscoda County, this Equalization Department recommends the adoption of an equalized value of Real Property of \$449,384,900, and an equalized value of Personal Property of \$47,579,100, for a total equalized value of \$496,964,000, which represents an increase of \$16,894,985, or 3.52% for our Ad Valorem roll. Our tentative Equalized value for all parcels is \$498,156,400.

The Consumer Price Index, or CPI, for 2021 is 1.4%. With losses, adjustments, and additions the county can expect a tentative Taxable Value of \$421,061,294. This is an increase from last year of \$8,576,868 or 2.08%.

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

This is recommended in compliance with PA 125 of 1991.

Respectfully submitted,

*Amber Woehlert*

Amber Woehlert  
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*

### Clinton Township (02)

*Chris Neff – Supervisor*  
*Dawn Larrison – Treasurer*  
*Sheri Sanderson – Clerk*  
*Stephanie Root – Assessor*

### Comins Township (03)

*Rob Murphy – Supervisor*  
*Deb Dew – Treasurer*  
*Kelly Wangbichler – Clerk*  
*Toni Brusch – Assessor*

### Elmer Township (04)

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

### Greenwood Township (05)

*Fred Lindsey - Supervisor*  
*Diane Bissonette - Treasurer*  
*Suzy Scott - Clerk*  
*Stephanie Root - Assessor*

### Mentor Township (06)

*Tom Galbraith - Supervisor*  
*Joan Trim - Treasurer*  
*Stephanie - Clerk*  
*Troy Summers – Assessor*

# OSCODA COUNTY 2021 EQUALIZATION

IN COMPLIANCE WITH SEC.211.34A OF THE GENERAL PROPERTY TAX LAW OF THE STATE OF MICHIGAN, FOLLOWING ARE THE TENTATIVE RATIO AND TENTATIVE MULTIPLIERS TO BE APPLIED TO THE ASSESSED VALUES OF EACH CLASS OF PROPERTY IN EACH UNIT OF LOCAL GOVERNMENT IN OSCODA COUNTY TO ACHIEVE COUNTY EQUALIZED VALUES FOR 2021.

Township Or City	Agricultural		Commercial		Industrial		Residential		Personal	
	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor	Ratio	Factor
BIG CREEK TOWNSHIP	47.05	1.06270	51.20	0.97656	49.07	1.01895	47.75	1.04712	50.00	1.00000
CLINTON TOWNSHIP	N/C	N/A	49.55	1.00908	52.16	0.95859	48.72	1.02627	50.00	1.00000
COMINS TOWNSHIP	47.63	1.04976	49.63	1.00746	44.71	1.11832	48.91	1.02229	50.00	1.00000
ELMER TOWNSHIP	49.90	1.00200	46.61	1.07273	49.36	1.01297	48.02	1.04123	50.00	1.00000
GREENWOOD TOWNSHIP	N/C	N/A	50.12	0.99761	51.20	0.97656	46.40	1.07759	50.00	1.00000
MENTOR TOWNSHIP	N/C	N/A	50.03	0.99940	51.93	0.96283	47.00	1.06383	50.00	1.00000

## Notice of Meetings of the Board of Review

At the respective township halls for the purpose of reviewing the assessment roll and hearing assessment appeals.

<b>Big Creek Twp.</b> Big Creek Twp. Hall 1175 Ryno Rd Luzerne/Mio	<b>March 8th</b> 9a - 3p <b>March 10th</b> 3p - 9p
<b>Clinton Twp.</b> Clinton Twp. Hall 4232 N Abbe Rd Comins	<b>March 8th</b> 9a - Noon; 1p - 4p <b>March 12th</b> 1p - 4p; 6p - 9p
<b>Comins Twp.</b> Comins Twp. Hall 1651 Abbe Rd Fairview	<b>March 8th</b> 9a - Noon; 1p - 4p <b>March 11th</b> 1p - 4p; 6p - 9p

<b>Elmer Twp.</b> Elmer Twp Hall 863 W. Kittle Rd Mio	<b>March 8th</b> 9a - Noon; 1p - 4p <b>March 12th</b> 1p - 4p; 6p - 9p
<b>Greenwood Twp.</b> Greenwood Twp. Hall 4030 Williams Rd Lewiston	<b>March 10th</b> 2p - 5p; 6p - 9p <b>March 12th</b> 9a - Noon; 1p - 4p
<b>Mentor Twp.</b> Mentor Twp. Hall 216 E. 10 <sup>th</sup> St Mio	<b>March 8th</b> 9a - Noon; 1p - 4p <b>March 11th</b> 1p - 4p; 6p - 9p

**Personal and Real Property - TOTALS**

L-4024

**OSCODA County**

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed (Col. 1) Acres Hundredths	Total Real Property Valuations			Personal Property Valuations		Total Real Plus Personal Property	
		Assessed Valuation (Col. 2)	Equalized Valuation (Col. 3)	Assessed Valuation (Col. 4)	Equalized Valuation (Col. 5)	Assessed Valuation (Col. 6)	Equalized Valuation (Col. 7)	
BIG CREEK TOWNSH	26,463.61	118,094,800	118,094,800	20,086,100	20,086,100	138,180,900	138,180,900	
Clinton Township	36,320.60	44,485,700	44,485,700	3,531,200	3,531,200	48,016,900	48,016,900	
Comins Township	34,067.12	76,863,200	76,863,200	4,823,600	4,823,600	81,686,800	81,686,800	
Elmer Township	22,926.46	51,098,000	51,098,000	4,359,200	4,359,200	55,457,200	55,457,200	
Greenwood Township	19,937.67	104,922,900	104,922,900	7,308,900	7,308,900	112,231,800	112,231,800	
Mentor Township	8,758.54	53,920,300	53,920,300	7,470,100	7,470,100	61,390,400	61,390,400	
<b>Totals for County</b>	<b>148,474.00</b>	<b>449,384,900</b>	<b>449,384,900</b>	<b>47,579,100</b>	<b>47,579,100</b>	<b>496,964,000</b>	<b>496,964,000</b>	

**OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA COUNTY**

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 - 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated 4/13, 2021

Amber Doehrest  
Equalization Director

Ann Shubert  
Clerk of the Board of Commissioner

Hyley Edler  
Chairperson of Board of Commissioner

Equalized Valuations - REAL

L-4024

OSCODA County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

	Real Property Equalized by County Board of Commissioners						
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
BIG CREEK TOWNS	1,303,900	6,869,700	2,800,500	107,120,700	0	0	118,094,800
Clinton Township	0	1,157,200	1,179,300	42,149,200	0	0	44,485,700
Comins Township	6,466,100	4,004,700	2,508,400	63,884,000	0	0	76,863,200
Elmer Township	4,617,800	1,627,800	1,129,600	43,722,800	0	0	51,098,000
Greenwood Township	0	4,503,400	463,200	99,956,300	0	0	104,922,900
Mentor Township	0	4,676,200	304,500	48,939,600	0	0	53,920,300
<b>Total for County</b>	<b>12,387,800</b>	<b>22,839,000</b>	<b>8,385,500</b>	<b>405,772,600</b>	<b>0</b>	<b>0</b>	<b>449,384,900</b>

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 - 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated 4-13, 2021

*Barbara Loehle*

Equalization Director

*Ann Johnson*

Clerk of the Board of Commissioners

*Kyle Sydes*

Chairperson of Board of Commissioner

**Assessed Valuations - REAL**

**L-4024**

**OSCODA County**

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.


Township or City	Real Property Assessed Valuations Approved by Boards of Review						Total Real Property (Col. 7)
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	
BIG CREEK TOWNSH	1,303,900	6,869,700	2,800,500	107,120,700	0	0	118,094,800
Clinton Township	0	1,157,200	1,179,300	42,149,200	0	0	44,485,700
Comins Township	6,466,100	4,004,700	2,508,400	63,884,000	0	0	76,863,200
Elmer Township	4,617,800	1,627,800	1,129,600	43,722,800	0	0	51,098,000
Greenwood Township	0	4,503,400	463,200	99,956,300	0	0	104,922,900
Mentor Township	0	4,676,200	304,500	48,939,600	0	0	53,920,300
<b>Total for County</b>	<b>12,387,800</b>	<b>22,839,000</b>	<b>8,385,500</b>	<b>405,772,600</b>	<b>0</b>	<b>0</b>	<b>449,384,900</b>

**OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OSCODA COUNTY**

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 - 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 199 of 1974; P.A. 385 of 1994; P.A. 224 of 1995; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated 4-13, 2021  
  
 Equalization Director

  
 Clerk of the Board of Commissioners

  
 Chairperson of Board of Commissioners



Actual + Spec

# State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

### PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)

Assessing Officer Name <b>AMBER WOHLERT</b>	Certification Number <i>R-9351</i>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO - Michigan Advanced Assessing Officer</b>	Tax Year <b>2021</b>
Local Unit of Government Name <b>OSCODA COUNTY</b>	City or Township <b>County</b>	County Name <b>OSCODA</b>	

### PART 2: CBC ASSESSED VALUE AS EQUALIZED -

ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
Deducting	0	From	Real Agriculture	12,387,800
Deducting	0	From	Real Commercial	22,839,000
Deducting	0	From	Real Industrial	9,577,900
Deducting	0	From	Real Residential	405,772,600
Deducting	0	From	Real Timber Cutover	0
Deducting	0	From	Real Developmental	0
			<b>TOTAL REAL PROPERTY</b>	<b>450,577,300</b>
			<b>TOTAL PERSONAL PROPERTY</b>	<b>47,579,100</b>
			<b>TOTAL REAL &amp; PERSONAL PROPERTY</b>	<b>498,156,400</b>

### 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 Ad-Valorem and Special Act property to be accurate.

Chairperson of the County Board of Commissioners Signature <i>Kyle Lejander</i>	Date <i>4-13-21</i>
Clerk of the County Board of Commissioners Signature <i>Ana Salbrant</i>	Date <i>4-13-21</i>

**OSCODA COUNTY**  
2021  
Summary of Assessed/Recommended Equalized Valuations

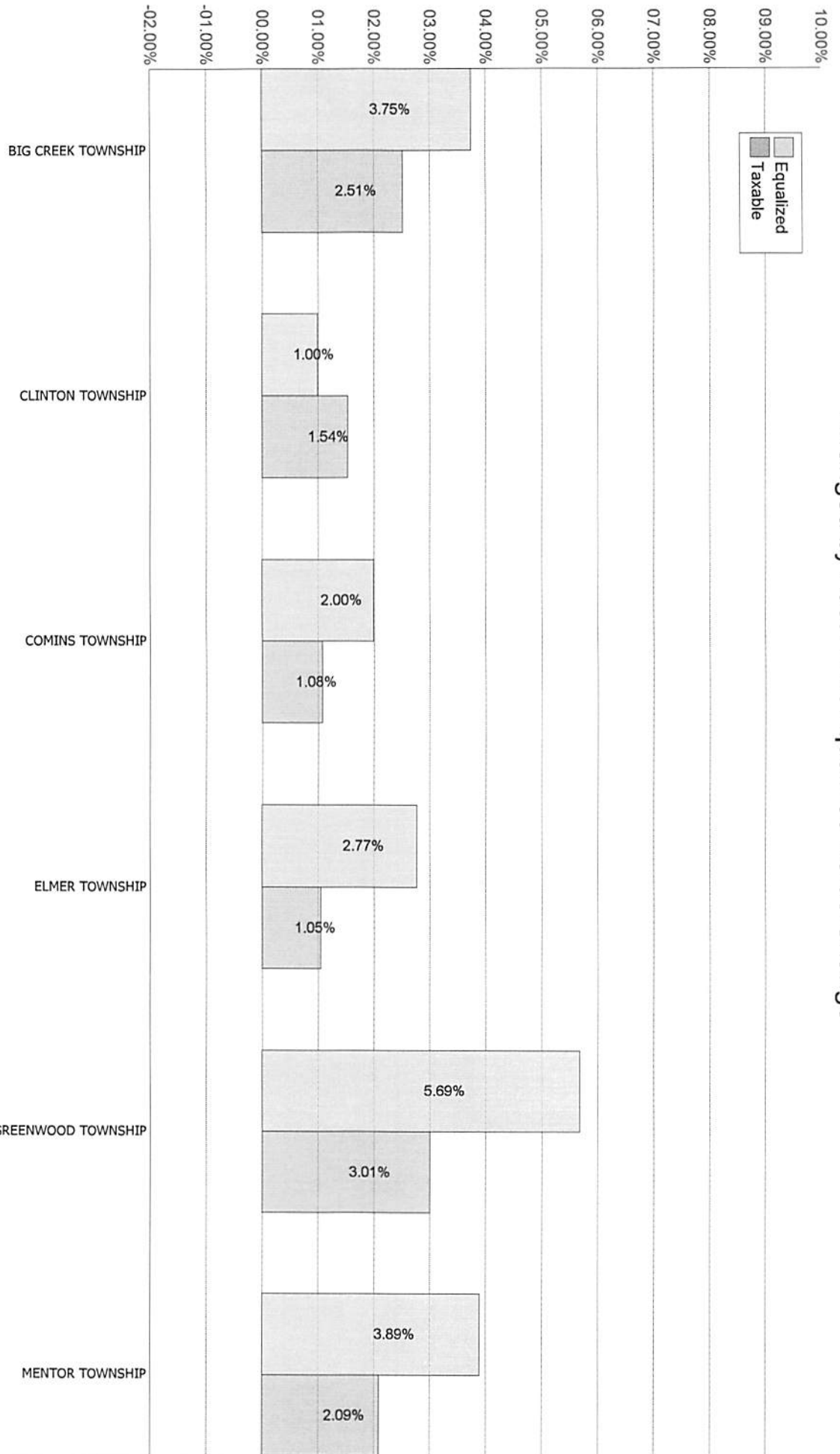
Unit	2021 Parcel Count	2020 Board of Review Assessed	2021 Board of Review Assessed	Percent Change From Previous Year	2020 State Equalized Value	2021 Tentative Equalized Value	Percent Change From Previous Year	Percent of Total Equalized Value
<b>TOWNSHIPS</b>								
BIG CREEK TOWNSHIP	4,343	133,190,710	138,180,900	3.75%	133,190,710	138,180,900	3.75%	27.81%
CLINTON TOWNSHIP	1,129	47,542,100	48,016,900	1.00%	47,542,100	48,016,900	1.00%	9.66%
COMINS TOWNSHIP	2,209	80,087,500	81,686,800	2.00%	80,087,500	81,686,800	2.00%	16.44%
ELMER TOWNSHIP	1,665	53,961,700	55,457,200	2.77%	53,961,700	55,457,200	2.77%	11.16%
GREENWOOD TOWNSHIP	3,897	106,194,105	112,231,800	5.69%	106,194,105	112,231,800	5.69%	22.58%
MENTOR TOWNSHIP	2,112	59,092,900	61,390,400	3.89%	59,092,900	61,390,400	3.89%	12.35%
<b>GRAND TOTAL</b>	<b>15,348</b>	<b>480,069,015</b>	<b>496,964,000</b>	<b>3.52%</b>	<b>480,069,015</b>	<b>496,964,000</b>	<b>3.52%</b>	<b>100.00%</b>

**OSCODA COUNTY**  
**Percent Change - 2020 to 2021**  
 Includes New, Loss and Adjustment  
 By Local Unit

Unit	2020 Equalized Value	2021 Equalized Value	C.E.V. % Change	2020 Taxable Value	2021 Taxable Value	Taxable % Change
<b>TOWNSHIPS</b>						
BIG CREEK TOWNSHIP	133,190,710	138,180,900	3.75%	116,751,104	119,683,503	2.51%
CLINTON TOWNSHIP	47,542,100	48,016,900	1.00%	38,764,556	39,360,606	1.54%
COMINS TOWNSHIP	80,087,500	81,686,800	2.00%	67,986,877	68,719,703	1.08%
ELMER TOWNSHIP	53,961,700	55,457,200	2.77%	46,642,108	47,133,035	1.05%
GREENWOOD TOWNSHIP	106,194,105	112,231,800	5.69%	90,552,440	93,273,556	3.01%
MENTOR TOWNSHIP	59,092,900	61,390,400	3.89%	51,809,329	52,890,891	2.09%

421,061,294

Arranged by Local Unit Equalized Value Change



**OSCODA COUNTY**  
 Assessed Value - Taxable Value Changes  
 2012 thru 2021

<u>YEAR</u>	<u>ASSESSED VALUE</u>	<u>% CHANGE FROM PRIOR YR</u>	<u>TAXABLE VALUE</u>	<u>% CHANGE FROM PRIOR YR</u>
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%
2019	\$461,924,230	2.13%	\$400,811,166	2.45%
2020	\$480,063,315	4.00%	\$412,484,426	2.83%
2021	\$496,964,000	3.52%	\$421,061,294	2.08%
2012 to 2021 % Change		6.54%		11.90%

Parcel Count Report

Governmental Unit	Real						Personal					Grand Total			
	Ag	Comm	Ind	Res	T-C	Dev	Total	Ag	Comm	Ind	Res		Util	Exempt	
BIG CREEK TOWNSHIP	35	109	33	3751	0	0	3928	0	104	2	0	21	127	308	4363
CLINTON TOWNSHIP	4	26	13	929	0	0	972	0	21	3	0	61	85	76	1133
COMINS TOWNSHIP	89	68	29	1812	0	0	1998	0	83	6	0	4	93	119	2210
ELMER TOWNSHIP	66	30	25	1366	0	0	1487	0	29	11	0	18	58	129	1674
GREENWOOD TOWNSHIP	6	33	16	3655	0	0	3710	0	28	3	0	31	62	132	3904
MENTOR TOWNSHIP	2	63	5	1778	0	0	1848	0	57	0	0	17	74	192	2114
<b>Totals</b>	<b>202</b>	<b>329</b>	<b>121</b>	<b>13291</b>	<b>0</b>	<b>0</b>	<b>13943</b>	<b>0</b>	<b>322</b>	<b>25</b>	<b>0</b>	<b>152</b>	<b>499</b>	<b>956</b>	<b>15398</b>