

# Oscoda County

## 2021 APPORTIONMENT REPORT

Presented to:

Oscoda County Board of Commissioners

Tuesday, October 26, 2021



| <u>ITEM</u>  | <u>PAGE</u> |
|--|-------------|
| Table of Contents                                    | 2           |
| Transmittal Letter                                   | 3-4         |
| 2021 Apportionment Report – L-4402                   | 5-8         |
| 2021 Oscoda County & Townships Projected Revenue     | 9           |
| 2020/2021 Projected Revenue Change – County          | 10          |
| 2020/2021 Projected Revenue Change – Townships       | 10          |
| 2021 Oscoda County Millage Rates levied by Authority | 11-12       |
| Township Millages/Taxable Value's                    | 13-21       |
| 2021 Taxpayer Reports – Oscoda County                | 22          |

# **OSCODA COUNTY EQUALIZATION DEPARTMENT**

O: (989) 826-1102  
F: (989) 826-1128

311 S Morenci  
PO Box 399  
Mio, Michigan 48647

TO: Oscoda County Board of Commissioners

DATE: Oct 26<sup>th</sup> 2021

FROM: Amber Woehlert, MAAO  
Oscoda County Equalization Director

Re: 2021 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 2021 Oscoda County Apportionment Report as listed on the following pages.

Respectfully submitted,

*Amber Woehlert*

Amber Woehlert, MAAO

[Oscoda County Equalization Director awoehlert@oscodacountymi.com](mailto:awoehlert@oscodacountymi.com)

YEAR: 2021

| COUNTY | COUNTY ALLOCATED RATE |  | TOTAL COUNTY EXTRA VOTED/ GENERAL LAW OPERATING RATE | TOTAL COUNTY DEBT RATE |  |
|--------|-----------------------|--|--|------------------------|--|
| OSCODA | 5.8705                |  | 5.5802   | 11.4507                |  |

| LOCAL UNIT | TOTAL ALLOCATED/ CHARTER RATE |  | TOTAL OTHER EXTRA VOTED/ GENERAL LAW OPERATING RATE | TOTAL DEBT RATE | COMMUNITY COLLEGE NAME | TOTAL OPERATING RATE | TOTAL DEBT RATE |
|------------|-------------------------------|--|---|-----------------|------------------------|----------------------|-----------------|
| BIG CREEK  | 0.8720                        |  | 1.0000  | 1.8720          | KIRTLAND CC            | 2.1003               | 0.1200          |
| CLINTON    | 0.8700                        |  | 0.0000  | 0.8700          |                        |                      |                 |
| COMINS     | 0.8320                        |  | 0.9884  | 1.8204          |                        |                      |                 |
| ELMER      | 0.8280                        |  | 0.0000  | 0.8280          |                        |                      |                 |
| GREENWOOD  | 0.6971                        |  | 1.0000  | 1.6971          |                        |                      |                 |
| MENTOR     | 0.8250                        |  | 0.9990  | 1.8240          |                        |                      |                 |

| INTERMEDIATE SCHOOL DISTRICT NAME (ISD) | ISD Allocated Rate | ISD Total Vocational / Special Ed Rate | ISD TOTAL DEBT RATE | ISD Enhancement Rate | AUTHORITY NAME (DDA, DIST LIBRARY, TRANSIT, REC AUTH, FIRE AUTH, ETC) ADD IF NEW | TOTAL AUTHORITY OPERATING RATE | TOTAL AUTHORITY DEBT RATE |
|---|--------------------|--|---------------------|----------------------|--|--------------------------------|---------------------------|
| C.O.O.R                                 | 0.2987             | 0.7468                                 |                     |                      |  |                                |                           |
| Cheboygan-Otsego-Presque Isle           | 0.2598             | 1.487                                  |                     |                      |  |                                |                           |
|   |                    |  |                     |                      |  |                                |                           |
|   |                    |  |                     |                      |  |                                |                           |

| LOCAL K-12 SCHOOL DISTRICT NAME | TOTAL HOLD HARMLESS/ SUPPLEMENTAL RATE | TOTAL WHOLE NON-HOMESTEAD RATE | TOTAL DEBT/SINKING FUND/BLDG SITE RATE | TOTAL NON-HOMESTEAD OPERATE FOR COMM PERS | TOTAL RECREATIONAL RATE |
|---------------------------------|--|--------------------------------|--|---|-------------------------|
| Fairview                        |  | 18.00000                       | 1.5264                                 | 6   |                         |
| Johannesburg-Lewiston           |  | 18.00000                       | 2.9000                                 | 6   |                         |
| Mio Au Sable                    |  | 18.00000                       | 1.7000                                 | 6   |                         |
| West Branch Rose City           |  | 17.95320                       | 2.3395                                 | 5.9532                                    |                         |

**Statement showing Mills Apportioned by the County Board of Commissioners  
for the County of OSCODA for the Year 2021**

| ( A ) County Name  | ( B ) Taxable Value | ( C ) County Allocated Rate / SET   | (D) Est County Allocated/ SET Tax Dollars             | ( E ) Total County Extra Voted Operating Rate                                   | ( F ) Estimated County Extra Voted Operating Tax Dollars | ( G ) Total County Debt Rate | ( H ) Estimated County Debt Tax Dollars | (I) Total Estimated County Tax Dollars  |
|--|---------------------|-------------------------------------|---|---|--|------------------------------|---|---|
| OSCODA   | \$ 421,061,294      | 5.8705                              | \$ 2,471,840  | 5.5802  | \$ 2,349,606   | 0                            | \$ -                                    | \$ 4,821,447                            |
| STATE ED TAX   | \$ 420,244,394      | 6.0000                              | \$ 2,521,466  | <b>Taxable Value for SET excludes the Industrial Personal Class of Property</b> |  |                              |   |   |
| <b>**Sections ( B ) and ( K ) exclude Renaissance Zone Taxable Value</b> |                     |                                     |   |   |  |                              |   |   |
| ( J ) Local Unit Name  | ( K ) Taxable Value | ( L )Total Allocated / Charter Rate | ( M ) Estimated Local Allocated / Charter Tax Dollars | ( N ) Total Other Extra Voted / General Law Operating Rate                      | ( O ) Estimated Local Extra Voted Operating Tax Dollars  | ( P ) Total Debt Rate        | ( Q ) Estimated Local Debt Tax Dollars  | ( R ) Total Estimated Local Tax Dollars |
| BIG CREEK  | \$ 119,683,503      | 0.8720                              | \$ 104,364  | 1.0000  | \$ 119,684   | 0                            | \$ -                                    | \$ 224,048                              |
| CLINTON  | \$ 39,360,606       | 0.8700                              | \$ 34,244   | 0.0000  | \$ -   | 0                            | \$ -                                    | \$ 34,244                               |
| COMINS   | \$ 68,719,703       | 0.8320                              | \$ 57,175   | 0.9884  | \$ 67,923  | 0                            | \$ -                                    | \$ 125,097                              |
| ELMER  | \$ 47,133,035       | 0.8280                              | \$ 39,026   | 0.0000  | \$ -   | 0                            | \$ -                                    | \$ 39,026                               |
| GREENWOOD  | \$ 93,273,556       | 0.6971                              | \$ 65,021   | 1.0000  | \$ 93,274  | 0                            | \$ -                                    | \$ 158,295                              |
| MENTOR   | \$ 52,890,891       | 0.8250                              | \$ 43,635   | 0.9990  | \$ 52,838  | 0                            | \$ -                                    | \$ 96,473                               |
|  |                     |                                     |   |   |  |                              |   |   |

| Statement showing Mills Apportioned by the County Board of Commissioners<br>for the County of OSCODA for the Year 2021 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 ) Debt / Sinking Fund / Bldg Site Tax Dollars | ( K ) Total Recreational Rate | ( L ) Estimated Recreational Tax Dollars | ( M ) Total Estimated Local K12 School Tax Dollars |
| <b>**Sections ( B ), ( C ), and ( D ) exclude Renaissance Zone Taxable Value</b>   |                            |  |  |                              |   |                                    |   |  |   |                               |  |  |
| Fairview   | \$ 124,588,294             | \$ 68,097,284                            | \$ 904,400                                     | 0                            | \$ -  | 18.0000                            | \$ 1,231,178  | 1.5264   | \$ 190,172  | 0                             | \$ -                                     | \$ 1,421,351                                       |
| Johannesburg-Lewiston  | \$ 72,321,381              | \$ 49,103,593                            | \$ 560,700                                     | 0                            | \$ -  | 18.0000                            | \$ 887,229  | 2.9000   | \$ 209,732  | 0                             | \$ -                                     | \$ 1,096,961                                       |
| Mio Au Sable   | \$ 222,937,789             | \$ 137,509,634                           | \$ 1,208,600                                   | 0                            | \$ -  | 18.0000                            | \$ 2,482,425  | 1.7000   | \$ 378,994  | 0                             | \$ -                                     | \$ 2,861,419                                       |
| West Branch Rose City  | \$ 1,213,830               | \$ 653,332                               | \$ -   | 0                            | \$ -  | 17.9532                            | \$ 11,729   | 2.3395   | \$ 2,840  | 0                             | \$ -                                     | \$ 14,569  |
| <b>TOTALS:</b>   | <b>\$ 421,061,294</b>      | <b>\$ 255,363,843</b>                    | <b>\$ 2,673,700</b>                            |                              |   |                                    | <b>\$ 4,612,561</b>                                 |  | <b>\$ 781,738</b>                                 |                               |  | <b>\$ 5,394,300</b>                                |

**Statement showing Mills Apportioned by the County Board of Commissioners  
for the County of OSCODA for the Year 2021 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                  | \$ 348,739,913             | 2.1003                     | \$ 732,458   | 0.1200                | \$ 41,849                                     | \$ 774,307                                     |

**\*\*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 ) ISD EV Operating (Spec Ed/Voc/Enh) Tax Dollars | ( N ) ISD Total Extra Rate | ( O ) Estimated Debt Tax Dollars | ( P ) Estimated Total ISD Tax Dollars |
|---|----------------------|--------------------------|---|-----------------------------------|--|----------------------------|----------------------------------|---------------------------------------|
| C.O.O.R.                                | \$ 348,739,913       | 0.2987                   | \$ 104,169                                | 0.7468                            | \$ 260,439   | 0                          | \$ -                             | \$ 364,608                            |
| CHEBOYGAN-OTSEGO-PRESQUE ISLE (COP)     | \$ 72,321,381        | 0.2598                   | \$ 18,789                                 | 1.4870                            | \$ 107,542   | 0                          | \$ -                             | \$ 126,331                            |

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



**2021 Projected Revenue for Oscoda County, Michigan**

\*\*\*figures taken from the submitted 2021 L-4029's\*\*\*

| <u>Unit</u>         | <u>Rate (Mils)</u> | <u>Taxable Value</u>  | <u>Projected Revenue</u> |                      |
|---------------------|--------------------|-----------------------|--------------------------|----------------------|
| County Operating    | 5.8705             | \$ 419,750,784        | \$                       | 2,464,147            |
| Sheriff Operating   | 0.9998             | \$ 419,750,784        | \$                       | 419,667              |
| Sheriff Equipment   | 0.2499             | \$ 419,750,784        | \$                       | 104,896              |
| EMS Equipment       | 0.2499             | \$ 419,750,784        | \$                       | 104,896              |
| EMS Operating       | 1.4997             | \$ 419,750,784        | \$                       | 629,500              |
| Council On Aging    | 0.9998             | \$ 419,750,784        | \$                       | 419,667              |
| Library             | 0.4999             | \$ 419,750,784        | \$                       | 209,833              |
| Veterans            | 0.3332             | \$ 419,750,784        | \$                       | 139,861              |
| Drug Enforcement    | 0.2499             | \$ 419,750,784        | \$                       | 104,896              |
| Gypsy Moth          | 0.4999             | \$ 419,750,784        | \$                       | 209,833              |
| <b>Total County</b> | <b>11.4525</b>     | <b>\$ 419,750,784</b> | <b>\$</b>                | <b>4,807,196</b>     |
| <u>Unit</u>         | <u>Rate (Mils)</u> | <u>Taxable Value</u>  | <u>Projected Revenue</u> | <u>Total Revenue</u> |
| Big Creek Op        | 0.8720             | \$ 119,683,503        | \$ 104,364               |                      |
| Big Creek Fire Op   | 1.0000             | \$ 119,683,503        | \$ 119,684               | \$224,048            |
| Clinton Op          | 0.8700             | \$ 39,360,606         | \$ 34,244                | \$34,244             |
| Comins Op           | 0.8320             | \$ 68,719,703         | \$ 57,175                |                      |
| Comins Fire Hall    | 0.9884             | \$ 68,719,703         | \$ 67,923                | \$125,097            |
| Elmer Operating     | 0.8280             | \$ 47,133,035         | \$ 39,026                | \$39,026             |
| Greenwood Op        | 0.6971             | \$ 93,273,556         | \$ 65,021                |                      |
| Greenwood Fire Op   | 1.0000             | \$ 93,273,556         | \$ 93,274                | \$158,295            |
| Mentor Op           | 0.8250             | \$ 52,890,891         | \$ 43,635                |                      |
| Mentor Fire         | 0.9990             | \$ 52,890,891         | \$ 52,838                | \$96,473             |

**2021 - 2022 Projected Revenue Change for Oscoda County, Michigan**

| <b>Unit</b>            | <b>2021 Projected Revenue</b> | <b>2022 Projected Revenue</b> | <b>\$\$\$ change 2021 to 2022</b> | <b>% change 2021 to 2022</b> |
|------------------------|-------------------------------|-------------------------------|-----------------------------------|------------------------------|
| County Operating       | \$ 2,414,416                  | \$ 2,464,147                  | \$ 49,731                         | 2%                           |
| Sheriff Operating      | \$ 411,195                    | \$ 419,667                    | \$ 8,472                          | 2%                           |
| Sheriff Equipment      | \$ 102,799                    | \$ 104,896                    | \$ 2,097                          | 2%                           |
| EMS Equipment          | \$ 102,799                    | \$ 104,896                    | \$ 2,097                          | 2%                           |
| EMS Operating          | \$ 616,793                    | \$ 629,500                    | \$ 12,707                         | 2%                           |
| Council on Aging       | \$ 411,195                    | \$ 419,667                    | \$ 8,472                          | 2%                           |
| Library                | \$ 205,598                    | \$ 209,833                    | \$ 4,235                          | 2%                           |
| Veterans               | \$ 137,051                    | \$ 139,861                    | \$ 2,810                          | 2%                           |
| Drug Enforcement       | \$ 102,799                    | \$ 104,896                    | \$ 2,097                          | 2%                           |
| Gypsy Moth             | \$ 205,598                    | \$ 209,833                    | \$ 4,236                          | 2%                           |
| <b>Total County</b>    | <b>\$ 4,710,243</b>           | <b>\$ 4,807,196</b>           | <b>\$ 96,953</b>                  | <b>2%</b>                    |
| Big Creek              | \$ 218,558                    | \$ 224,048                    | \$ 5,489                          | 3%                           |
| Clinton                | \$ 33,748                     | \$ 34,244                     | \$ 495                            | 1%                           |
| Comins                 | \$ 122,470                    | \$ 125,097                    | \$ 2,627                          | 2%                           |
| Elmer                  | \$ 38,620                     | \$ 39,026                     | \$ 406                            | 1%                           |
| Greenwood              | \$ 154,600                    | \$ 158,295                    | \$ 3,694                          | 2%                           |
| Mentor                 | \$ 94,599                     | \$ 96,473                     | \$ 1,874                          | 2%                           |
| <b>Total Townships</b> | <b>\$ 662,595</b>             | <b>\$ 677,182</b>             | <b>\$ 14,587</b>                  | <b>2%</b>                    |

## 2021 Apportioned Mills Listing – Oscoda County

*\*\*\*figures taken from the submitted 2021 L-4029's\*\*\**

| <u>Entity</u>             | <u>Millage</u> | <u>Election</u> | <u>Expiration</u> |
|---------------------------|----------------|-----------------|-------------------|
| <b>Oscoda County</b>      |                |                 |                   |
| Operating                 | 5.8705         | N/A             | Fixed             |
| Sheriff Operating         | 0.9998         | 08/2020         | 12/2023           |
| Sheriff Equipment         | 0.2499         | 08/2018         | 12/2021           |
| EMS Equipment             | 0.2499         | 08/2018         | 12/2021           |
| EMS Operating             | 1.4997         | 08/2018         | 12/2021           |
| Council On Aging          | 0.9998         | 08/2020         | 12/2023           |
| Library                   | 0.4999         | 08/2020         | 12/2021           |
| Veterans                  | 0.3332         | 08/2018         | 12/2021           |
| DEAO                      | 0.2499         | 08/2020         | 12/2023           |
| Invasive Species          | 0.4999         | 11/2020         | 12/2023           |
| <b>Big Creek Township</b> |                |                 |                   |
| Operating                 | 0.8720         | N/A             | Fixed             |
| Fire Operating            | 1.0000         | 11/2018         | 12/2024           |
| <b>Clinton Township</b>   |                |                 |                   |
| Operating                 | 0.8700         | N/A             | Fixed             |
| <b>Comins Township</b>    |                |                 |                   |
| Operating                 | 0.8320         | N/A             | Fixed             |
| Fire Hall                 | 0.9884         | 08/2016         | 12/2035           |
| <b>Elmer Township</b>     |                |                 |                   |
| Operating                 | 0.8280         | N/A             | Fixed             |
| <b>Greenwood Township</b> |                |                 |                   |
| Operating                 | 0.6971         | N/A             | Fixed             |
| Fire Operating            | 1.0000         | 08/2014         | 12/2021           |
| <b>Mentor Township</b>    |                |                 |                   |
| Operating                 | 0.8250         | N/A             | Fixed             |
| Fire                      | 0.9990         | 08/2020         | 12/2024           |

**2021 Apportioned Mills Listing – School Districts/ISD's /College 's**

\*\*\*figures taken from the submitted 2021 L-4029's\*\*\*

| <u>Entity</u>                | <u>Millage</u> | <u>Election</u> | <u>Expiration</u> |
|------------------------------|----------------|-----------------|-------------------|
| <b>Fairview Area Schools</b> |                |                 |                   |
| Operating                    | 18.0000        | 08/2020         | 12/2024           |
| Sinking Fund                 | 0.9964         | 11/2017         | 12/2022           |
| Debt                         | 0.5300         | 11/2013         | 12/2022           |
| <b>Johannesburg/Lewiston</b> |                |                 |                   |
| Operating                    | 18.0000        | 11/2012         | 12/2023           |
| Sinking Fund                 | 2.9000         | 11/2020         | 12/2046           |
| <b>Mio Au Sable School</b>   |                |                 |                   |
| Operating                    | 18.0000        | 03/2020         | 12/2026           |
| Debt                         | 1.1000         | 05/2013         | 12/2022           |
| Sinking                      | 0.6000         | 05/2019         | 12/2022           |
| <b>West Branch/Rose City</b> |                |                 |                   |
| Operating                    | 17.9532        | 09/2014         | 12/2024           |
| Debt                         | 1.6700         | 06/1999         | 12/2024           |
| Sinking                      | 0.6895         | 11/2018         | 12/2025           |
| <b>Kirtland Comm College</b> |                |                 |                   |
| Operating                    | 0.8400         | N/A             | Fixed             |
| Special Operating            | 1.2603         | N/A             | Fixed             |
| Debt                         | 0.1200         | 11/2014         | 12/2035           |
| <b>COOR Intermediate</b>     |                |                 |                   |
| Operating                    | 0.2519         | N/A             | Fixed             |
| Special ED                   | 0.6302         | 06/1968         | Fixed             |
| Gen Fund Extra               | 0.0468         | 03/2020         | 03/2029           |
| Special Ed Extra             | 0.1166         | 03/2020         | 03/2029           |
| <b>COP Intermediate</b>      |                |                 |                   |
| Operating                    | 0.2598         | 08/2020         | 12/2024           |
| Special ED                   | 0.8452         | 08/1969         | Fixed             |
| Special ED (extra voted)     | 0.6418         | 05/2016         | 12/2026           |

# Big Creek Township

|                            |                |
|----------------------------|----------------|
| 2021 Taxable Value         | \$ 119,683,503 |
| 2021 PRE-Taxable Value     | \$ 43,808,616  |
| 2021 Non-PRE Taxable Value | \$ 75,874,887  |

## 2021 Millage Rates

68010 - Mio School District Parcel Count 4037  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - Yes

| Authority            | PRE    |                | NON-PRE |                |
|----------------------|--------|----------------|---------|----------------|
|                      | Summer | Winter         | Summer  | Winter         |
| Township Operating   |        | 0.8720         |         | 0.8720         |
| Township Fire        |        | 1.0000         |         | 1.0000         |
| County               | 5.8705 |                | 5.8705  |                |
| Sheriff Operation    |        | 0.9998         |         | 0.9998         |
| Sheriff Equip        |        | 0.2499         |         | 0.2499         |
| EMS Equipment        |        | 0.2499         |         | 0.2499         |
| EMS Operating        |        | 1.4997         |         | 1.4997         |
| Council on Aging     |        | 0.9998         |         | 0.9998         |
| Library              |        | 0.4999         |         | 0.4999         |
| Veterans             |        | 0.3332         |         | 0.3332         |
| DEAO                 |        | 0.2499         |         | 0.2499         |
| Gypsy Moth           |        | 0.4999         |         | 0.4999         |
| Kirtland Op          |        | 0.8400         |         | 0.8400         |
| Kirtland Spec Op     |        | 1.2603         |         | 1.2603         |
| Kirtland Levied Debt |        | 0.1200         |         | 0.1200         |
| COOR Alloc Gen       | 0.2519 |                | 0.2519  |                |
| COOR Spec Ed         | 0.6302 |                | 0.6302  |                |
| COOR Op. Extra       | 0.0468 |                | 0.0468  |                |
| COOR Spec. Extra     | 0.1166 |                | 0.1166  |                |
| Mio – Operating      |        |                | 18.0000 |                |
| Mio – SET            | 6.0000 |                | 6.0000  |                |
| Mio – Debt           | 1.1000 |                | 1.1000  |                |
| Mio – Sinking        | 0.6000 |                | 0.6000  |                |
| <b>Totals</b>        | PRE    | <b>24.2903</b> | NON-PRE | <b>42.2903</b> |

# Clinton Township

|                            |               |
|----------------------------|---------------|
| 2021 Taxable Value         | \$ 39,360,606 |
| 2021 PRE-Taxable Value     | \$ 15,962,254 |
| 2021 Non-PRE Taxable Value | \$ 23,398,352 |

## 2021 Millage Rates

68030 - Fairview School District Parcel Count 1053  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - Yes

| Authority            | PRE    |         | NON-PRE |         |
|----------------------|--------|---------|---------|---------|
|                      | Summer | Winter  | Summer  | Winter  |
| Township Operating   |        | 0.8700  |         | 0.8700  |
| County               | 5.8705 |         | 5.8705  |         |
| Sheriff Operation    |        | 0.9998  |         | 0.9998  |
| Sheriff Equip        |        | 0.2499  |         | 0.2499  |
| EMS Equipment        |        | 0.2499  |         | 0.2499  |
| EMS Operating        |        | 1.4997  |         | 1.4997  |
| Council on Aging     |        | 0.9998  |         | 0.9998  |
| Library              |        | 0.4999  |         | 0.4999  |
| Veterans             |        | 0.3332  |         | 0.3332  |
| DEAO                 |        | 0.2499  |         | 0.2499  |
| Gypsy Moth           |        | 0.4999  |         | 0.4999  |
| Kirtland Op          |        | 0.8400  |         | 0.8400  |
| Kirtland Spec Op     |        | 1.2603  |         | 1.2603  |
| Kirtland Levied Debt |        | 0.1200  |         | 0.1200  |
| COOR Alloc Gen       |        | 0.2519  |         | 0.2519  |
| COOR Spec Ed         |        | 0.6302  |         | 0.6302  |
| COOR Op. Extra       |        | 0.0468  |         | 0.0468  |
| COOR Spec. Extra     |        | 0.1166  |         | 0.1166  |
| Fairview – Operating |        |         |         | 18.0000 |
| Fairview – SET       | 6.0000 |         | 6.0000  |         |
| Fairview Sinking     |        | 0.9964  |         | 0.9964  |
| Fairview - Debt      |        | 0.5300  |         | 0.5300  |
| <b>Totals</b>        | PRE    | 23.1147 | NON-PRE | 41.1147 |

# Comins Township

|                                   |    |              |
|-----------------------------------|----|--------------|
| 2021 Taxable Value                | \$ | 67,409,193 * |
| 2021 PRE-Taxable Value            | \$ | 34,444,715   |
| 2021 Non-PRE Taxable Value        | \$ | 32,964,478   |
| 2021 Senior Housing Taxable Value | \$ | 1,280,648    |

## 2021 Millage Rates

68030 - Fairview School District Parcel Count 929  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - Yes

| Authority            | PRE    |         | NON-PRE |         |
|----------------------|--------|---------|---------|---------|
|                      | Summer | Winter  | Summer  | Winter  |
| Township Operating   |        | 0.8320  |         | 0.8320  |
| Township Fire Hall   |        | 0.9884  |         | 0.9884  |
| County               | 5.8705 |         | 5.8705  |         |
| Sheriff Operation    |        | 0.9998  |         | 0.9998  |
| Sheriff Equip        |        | 0.2499  |         | 0.2499  |
| EMS Equipment        |        | 0.2499  |         | 0.2499  |
| EMS Operating        |        | 1.4997  |         | 1.4997  |
| Council on Aging     |        | 0.9998  |         | 0.9998  |
| Library              |        | 0.4999  |         | 0.4999  |
| Veterans             |        | 0.3332  |         | 0.3332  |
| DEAO                 |        | 0.2499  |         | 0.2499  |
| Gypsy Moth           |        | 0.4999  |         | 0.4999  |
| Kirtland Op          |        | 0.8400  |         | 0.8400  |
| Kirtland Spec Op     |        | 1.2603  |         | 1.2603  |
| Kirtland Levied Debt |        | 0.1200  |         | 0.1200  |
| COOR Alloc Gen       |        | 0.2519  |         | 0.2519  |
| COOR Spec Ed         |        | 0.6302  |         | 0.6302  |
| COOR Op. Extra       |        | 0.0468  |         | 0.0468  |
| COOR Spec. Extra     |        | 0.1166  |         | 0.1166  |
| Fairview – Operating |        |         |         | 18.0000 |
| Fairview – SET       | 6.0000 |         | 6.0000  |         |
| Fairview Sinking     |        | 0.9964  |         | 0.9964  |
| Fairview - Debt      |        | 0.5300  |         | 0.5300  |
| <b>Totals</b>        | PRE    | 24.0651 | NON-PRE | 42.0651 |

\* - Senior Housing Value is not included

# Elmer Township

|                            |    |              |
|----------------------------|----|--------------|
| 2021 Taxable Value         | \$ | 30,625,050 * |
| 2021 PRE-Taxable Value     | \$ | 19,002,451   |
| 2021 Non-PRE Taxable Value | \$ | 11,622,599   |
| 2021 Total Taxable Value   | \$ | 47,133,035   |

## 2021 Millage Rates

68010 - Mio School District Parcel Count    826  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - No

| Authority            | PRE    |                | NON-PRE |                |
|----------------------|--------|----------------|---------|----------------|
|                      | Summer | Winter         | Summer  | Winter         |
| Township Operating   |        | 0.8280         |         | 0.8280         |
| County               | 5.8705 |                | 5.8705  |                |
| Sheriff Operation    |        | 0.9998         |         | 0.9998         |
| Sheriff Equip        |        | 0.2499         |         | 0.2499         |
| EMS Equipment        |        | 0.2499         |         | 0.2499         |
| EMS Operating        |        | 1.4997         |         | 1.4997         |
| Council on Aging     |        | 0.9998         |         | 0.9998         |
| Library              |        | 0.4999         |         | 0.4999         |
| Veterans             |        | 0.3332         |         | 0.3332         |
| DEAO                 |        | 0.2499         |         | 0.2499         |
| Gypsy moth           |        | 0.4999         |         | 0.4999         |
| Kirtland Op          |        | 0.8400         |         | 0.8400         |
| Kirtland Spec Op     |        | 1.2603         |         | 1.2603         |
| Kirtland Levied Debt |        | 0.1200         |         | 0.1200         |
| COOR Alloc Gen       | 0.2519 |                | 0.2519  |                |
| COOR Spec Ed         | 0.6302 |                | 0.6302  |                |
| COOR Op. Extra       | 0.0468 |                | 0.0468  |                |
| COOR Spec. Extra     | 0.1166 |                | 0.1166  |                |
| Mio – Operating      |        |                | 18.0000 |                |
| Mio – SET            | 6.0000 |                | 6.0000  |                |
| Mio – Debt           | 1.1000 |                | 1.1000  |                |
| Mio – Sinking        | 0.6000 |                | 0.6000  |                |
| <b>Totals</b>        | PRE    | <b>23.2463</b> | NON-PRE | <b>41.2463</b> |

\* Taxable Value for School District Only



# Elmer Township

|                            |                 |
|----------------------------|-----------------|
| 2021 Taxable Value         | \$ 16,507,985 * |
| 2021 PRE-Taxable Value     | \$ 5,120,358    |
| 2021 Non-PRE Taxable Value | \$ 11,387,627   |
| 2021 Total Taxable Value   | \$ 47,133,035   |

## 2021 Millage Rates

68030 - Fairview School District Parcel Count 710  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - No

| Authority            | PRE    |         | NON-PRE |         |
|----------------------|--------|---------|---------|---------|
|                      | Summer | Winter  | Summer  | Winter  |
| Township Operating   |        | 0.8280  |         | 0.8280  |
| County               | 5.8705 |         | 5.8705  |         |
| Sheriff Operation    |        | 0.9998  |         | 0.9998  |
| Sheriff Equip        |        | 0.2499  |         | 0.2499  |
| EMS Equipment        |        | 0.2499  |         | 0.2499  |
| EMS Operating        |        | 1.4997  |         | 1.4997  |
| Council on Aging     |        | 0.9998  |         | 0.9998  |
| Library              |        | 0.4999  |         | 0.4999  |
| Veterans             |        | 0.3332  |         | 0.3332  |
| DEAO                 |        | 0.2499  |         | 0.2499  |
| Gypsy Moth           |        | 0.4999  |         | 0.4999  |
| Kirtland Op          |        | 0.8400  |         | 0.8400  |
| Kirtland Spec Op     |        | 1.2603  |         | 1.2603  |
| Kirtland Levied Debt |        | 0.1200  |         | 0.1200  |
| COOR Alloc Gen       |        | 0.2519  |         | 0.2519  |
| COOR Spec Ed         |        | 0.6302  |         | 0.6302  |
| COOR Op. Extra       |        | 0.0468  |         | 0.0468  |
| COOR Spec. Extra     |        | 0.1166  |         | 0.1166  |
| Fairview – Operating |        |         |         | 18.0000 |
| Fairview – SET       | 6.0000 |         | 6.0000  |         |
| Fairview Sinking     |        | 0.9964  |         | 0.9964  |
| Fairview - Debt      |        | 0.5300  |         | 0.5300  |
| <b>Totals</b>        | PRE    | 23.0727 | NON-PRE | 41.0727 |

\* Taxable Value for School District Only

# Greenwood Township

|                            |    |              |
|----------------------------|----|--------------|
| 2021 Taxable Value         | \$ | 20,952,175 * |
| 2021 PRE-Taxable Value     | \$ | 6,067,009    |
| 2021 Non-PRE Taxable Value | \$ | 14,885,166   |
| 2021 Total Taxable Value   | \$ | 93,273,556   |

## 2021 Millage Rates

68010 - Mio School District Parcel Count    723  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - Yes

| Authority            | PRE    |         | NON-PRE |         |
|----------------------|--------|---------|---------|---------|
|                      | Summer | Winter  | Summer  | Winter  |
| Township Operating   |        | 0.6971  |         | 0.6971  |
| Township Fire        |        | 1.0000  |         | 1.0000  |
| County               | 5.8705 |         | 5.8705  |         |
| Sheriff Operation    |        | 0.9998  |         | 0.9998  |
| Sheriff Equip        |        | 0.2499  |         | 0.2499  |
| EMS Equipment        |        | 0.2499  |         | 0.2499  |
| EMS Operating        |        | 1.4997  |         | 1.4997  |
| Council on Aging     |        | 0.9998  |         | 0.9998  |
| Library              |        | 0.4999  |         | 0.4999  |
| Veterans             |        | 0.3332  |         | 0.3332  |
| DEAO                 |        | 0.2499  |         | 0.2499  |
| Gypsy Moth           |        | 0.4999  |         | 0.4999  |
| Kirtland Op          |        | 0.8400  |         | 0.8400  |
| Kirtland Spec Op     |        | 1.2603  |         | 1.2603  |
| Kirtland Levied Debt |        | 0.1200  |         | 0.1200  |
| COOR Alloc Gen       | 0.2519 |         | 0.2519  |         |
| COOR Spec Ed         | 0.6302 |         | 0.6302  |         |
| COOR Op. Extra       | 0.0468 |         | 0.0468  |         |
| COOR Spec. Extra     | 0.1166 |         | 0.1166  |         |
| Mio – Operating      |        |         | 18.0000 |         |
| Mio – SET            | 6.0000 |         | 6.0000  |         |
| Mio – Debt           | 1.1000 |         | 1.1000  |         |
| Mio – Sinking        | 0.6000 |         | 0.6000  |         |
| <b>Totals</b>        | PRE    | 24.1154 | NON-PRE | 42.1154 |

\* Taxable Value for School District Only

# Greenwood Township

|                            |                 |
|----------------------------|-----------------|
| 2021 Taxable Value         | \$ 72,321,381 * |
| 2021 PRE-Taxable Value     | \$ 23,591,740   |
| 2021 Non-PRE Taxable Value | \$ 48,729,641   |
| 2021 Total Taxable Value   | \$ 93,273,556   |

## 2021 Millage Rates

69030 - JoBerg School District Parcel Count      3042  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - Yes

| Authority            | PRE        |                | NON-PRE        |                |
|----------------------|------------|----------------|----------------|----------------|
|                      | Summer     | Winter         | Summer         | Winter         |
| Township Operating   |            | 0.6971         |                | 0.6971         |
| Township Fire        |            | 1.0000         |                | 1.0000         |
| County               | 5.8705     |                | 5.8705         |                |
| Sheriff Operation    |            | 0.9998         |                | 0.9998         |
| Sheriff Equip        |            | 0.2499         |                | 0.2499         |
| EMS Equipment        |            | 0.2499         |                | 0.2499         |
| EMS Operating        |            | 1.4997         |                | 1.4997         |
| Council on Aging     |            | 0.9998         |                | 0.9998         |
| Library              |            | 0.4999         |                | 0.4999         |
| Veterans             |            | 0.3332         |                | 0.3332         |
| DEAO                 |            | 0.2499         |                | 0.2499         |
| Gypsy Moth           |            | 0.4999         |                | 0.4999         |
| Kirtland Op          |            | 0.8400         |                | 0.8400         |
| Kirtland Spec Op     |            | 1.2603         |                | 1.2603         |
| Kirtland Levied Debt |            | 0.1200         |                | 0.1200         |
| COP Operating        | 0.2598     |                | 0.2598         |                |
| COP Spec. Ed         | 0.8452     |                | 0.8452         |                |
| COP Spec. Ed Extra   | 0.6418     |                | 0.6418         |                |
| JoBerg – Operating   |            |                | 18.0000        |                |
| JoBerg – SET         | 6.0000     |                | 6.0000         |                |
| JoBerg – Sinking     | 2.9000     |                | 2.9000         |                |
| <b>Totals</b>        | <b>PRE</b> | <b>26.0167</b> | <b>NON-PRE</b> | <b>44.0167</b> |

\* Taxable Value for School District Only

# Mentor Township

|                            |    |              |
|----------------------------|----|--------------|
| 2021 Taxable Value         | \$ | 51,677,061 * |
| 2021 PRE-Taxable Value     | \$ | 17,481,884   |
| 2021 Non-PRE Taxable Value | \$ | 34,195,177   |
| 2021 Total Taxable Value   | \$ | 52,890,891   |

## 2021 Millage Rates

68010 - Mio School District Parcel Count      1875  
 Qualified Forest Administrative Fee - Yes (Summer)  
 Administrative Fee - Yes

| Authority            | PRE    |                | NON-PRE |                |
|----------------------|--------|----------------|---------|----------------|
|                      | Summer | Winter         | Summer  | Winter         |
| Township Operating   |        | 0.8250         |         | 0.8250         |
| Township Fire        |        | 0.9990         |         | 0.9990         |
| County               | 5.8705 |                | 5.8705  |                |
| Sheriff Operation    |        | 0.9998         |         | 0.9998         |
| Sheriff Equip        |        | 0.2499         |         | 0.2499         |
| EMS Equipment        |        | 0.2499         |         | 0.2499         |
| EMS Operating        |        | 1.4997         |         | 1.4997         |
| Council on Aging     |        | 0.9998         |         | 0.9998         |
| Library              |        | 0.4999         |         | 0.4999         |
| Veterans             |        | 0.3332         |         | 0.3332         |
| DEAO                 |        | 0.2499         |         | 0.2499         |
| Gypsy Moth           |        | 0.4999         |         | 0.4999         |
| Kirtland Op          |        | 0.8400         |         | 0.8400         |
| Kirtland Spec Op     |        | 1.2603         |         | 1.2603         |
| Kirtland Levied Debt |        | 0.1200         |         | 0.1200         |
| COOR Alloc Gen       | 0.2519 |                | 0.2519  |                |
| COOR Spec Ed         | 0.6302 |                | 0.6302  |                |
| COOR Op. Extra       | 0.0468 |                | 0.0468  |                |
| COOR Spec. Extra     | 0.1166 |                | 0.1166  |                |
| Mio – Operating      |        |                | 18.0000 |                |
| Mio – SET            | 6.0000 |                | 6.0000  |                |
| Mio – Debt           | 1.1000 |                | 1.1000  |                |
| Mio – Sinking        | 0.6000 |                | 0.6000  |                |
| <b>Totals</b>        | PRE    | <b>24.2423</b> | NON-PRE | <b>42.2423</b> |

\* Taxable Value for School District Only

# Mentor Township

|                            |    |             |
|----------------------------|----|-------------|
| 2021 Taxable Value         | \$ | 1,213,830 * |
| 2021 PRE-Taxable Value     | \$ | 608,405     |
| 2021 Non-PRE Taxable Value | \$ | 605,425     |
| 2021 Total Taxable Value   | \$ | 52,890,891  |

## 2021 Millage Rates

65045 - West Branch School District                      45  
 Qualified Forest Administrative Fee - No  
 Administrative Fee - Yes

| Authority            | PRE    |                | NON-PRE |                |
|----------------------|--------|----------------|---------|----------------|
|                      | Summer | Winter         | Summer  | Winter         |
| Township Operating   |        | 0.8250         |         | 0.8250         |
| Township Fire        |        | 0.9990         |         | 0.9990         |
| County               | 5.8705 |                | 5.8705  |                |
| Sheriff Operation    |        | 0.9998         |         | 0.9998         |
| Sheriff Equip        |        | 0.2499         |         | 0.2499         |
| EMS Equipment        |        | 0.2499         |         | 0.2499         |
| EMS Operating        |        | 1.4997         |         | 1.4997         |
| Council on Aging     |        | 0.9998         |         | 0.9998         |
| Library              |        | 0.4999         |         | 0.4999         |
| Veterans             |        | 0.3332         |         | 0.3332         |
| DEAO                 |        | 0.2499         |         | 0.2499         |
| Gypsy Moth           |        | 0.4999         |         | 0.4999         |
| Kirtland Op          |        | 0.8400         |         | 0.8400         |
| Kirtland Spec Op     |        | 1.2603         |         | 1.2603         |
| Kirtland Levied Debt |        | 0.1200         |         | 0.1200         |
| COOR Alloc Gen       |        | 0.2519         |         | 0.2519         |
| COOR Spec Ed         |        | 0.6302         |         | 0.6302         |
| COOR Op. Extra       |        | 0.0468         |         | 0.0468         |
| COOR Spec. Extra     |        | 0.1166         |         | 0.1166         |
| WB/RC – Operating    |        |                |         | 17.9532        |
| WB/RC – SET          | 6.0000 |                | 6.0000  |                |
| WB/RC – Debt         |        | 1.6700         |         | 1.6700         |
| WB/RC – Sinking      |        | 0.6895         |         | 0.6895         |
| <b>Totals</b>        | PRE    | <b>24.9018</b> | NON-PRE | <b>42.8550</b> |

\* Taxable Value for School District Only

## Oscoda County Top 10 Taxable Values

| <u>Entity</u>                   | <u># of Parcels</u> | <u>Taxable Value</u> |
|---------------------------------|---------------------|----------------------|
| Consumers Energy                | 61                  | \$ 14,189,302        |
| Enbridge Energy Limited Partner | 1                   | \$ 10,069,700        |
| Michigan Electric Transmission  | 7                   | \$ 9,077,000         |
| DTE Gas Company                 | 9                   | \$ 2,984,960         |
| Enbridge/Greenwood              | 1                   | \$ 2,885,300         |
| New Frontiers Capital LLC       | 278                 | \$ 2,311,796         |
| Durkee Lakes Land Co            | 15                  | \$ 2,109,925         |
| Fairview Enterprises Inc        | 15                  | \$ 1,948,783         |
| Treasury Budget & Acc Div       | 2                   | \$ 1,311,048         |
| Lambda Energy Resources LLC     | 61                  | \$ 1,084,783         |

## Oscoda County Top 10 Taxpayers

| <u>Entity</u>                   | <u># of Parcels</u> | <u>Tax Amount</u> |
|---------------------------------|---------------------|-------------------|
| Consumers Energy                | 61                  | \$ 378,907.01     |
| Enbridge Energy Limited Partner | 1                   | \$ 331,717.64     |
| Michigan Electric Transmission  | 7                   | \$ 290,952.77     |
| Enbridge/Greenwood              | 1                   | \$ 95,047.98      |
| DTE Gas Company                 | 9                   | \$ 86,222.67      |
| New Frontiers Capital LLC       | 278                 | \$ 76,511.58      |
| Enbridge Energy Limited Partner | 1                   | \$ 31,635.26      |
| Lambda Energy Resources LLC     | 61                  | \$ 31,103.80      |
| Great Lakes Energy              | 4                   | \$ 29,274.91      |
| Durkee Lakes Land Co            | 15                  | \$ 28,964.04      |