

Oscoda County

2023 APPORTIONMENT REPORT

Presented to:

Oscoda County Board of Commissioners

Wednesday, October 25, 2023



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OSCODA COUNTY EQUALIZATION DEPARTMENT

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TO: Oscoda County Board of Commissioners

DATE: Oct 10th 2023

FROM: Amber Woehlert, MAAO
Oscoda County Equalization Director

Re: 2023 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 2023 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: 2023

COUNTY	COUNTY ALLOCATED RATE		TOTAL COUNTY EXTRA VOTED/ GENERAL LAW OPERATING RATE	TOTAL COUNTY DEBT RATE	
OSCODA	5.8705		5.0827	10.9532	

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	2.0899	0.1200
CLINTON	0.8700		0.0000	0.8700			
COMINS	0.8320		0.9884	1.8204			
ELMER	0.8313		0.0000	0.8313			
GREENWOOD	0.6971		1.0000	1.6971			
MENTOR	0.8250		1.1731	1.9981			

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	0.2971	0.7431			Library	0.5000	0.5
Cheboygan-Otsego-Presque Isle	0.2575	1.474					

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	1.0000	6	
Johannesburg-Lewiston		18.00000	2.7000	6	
Mio Au Sable		18.00000	1.0000	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 2023**

(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	\$ 460,369,479	5.8705	\$ 2,702,599	5.0827	\$ 2,339,920	0	\$ -	\$ 5,042,519
STATE ED TAX	\$ 459,552,179	6.0000	\$ 2,757,313	Taxable Value for SET excludes the Industrial Personal Class of Property				
**Sections (B) and (K) exclude Renaissance Zone Taxable Value								
(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	\$ 137,508,941	0.8720	\$ 119,908	1.0000	\$ 137,509	0	\$ -	\$ 257,417
CLINTON	\$ 39,265,763	0.8700	\$ 34,161	0.0000	\$ -	0	\$ -	\$ 34,161
COMINS	\$ 75,855,744	0.8320	\$ 63,112	0.9884	\$ 74,976	0	\$ -	\$ 138,088
ELMER	\$ 51,340,765	0.8313	\$ 42,680	0.0000	\$ -	0	\$ -	\$ 42,680
GREENWOOD	\$ 98,170,080	0.6971	\$ 68,434	1.0000	\$ 98,170	0	\$ -	\$ 166,604
MENTOR	\$ 58,228,187	0.8250	\$ 48,038	1.1731	\$ 68,307	0	\$ -	\$ 116,346

Statement showing Mills Apportioned by the County Board of Commissioners for the County of OSCODA for the Year 2023 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
**Sections (B), (C), and (D) exclude Renaissance Zone Taxable Value												
Fairview	\$ 132,776,073	\$ 70,693,164	\$ 762,900	0	\$ -	18.00000	\$ 1,277,054	1.0000	\$ 132,776	0	\$ -	\$ 1,409,831
Johannesburg- Lewiston	\$ 75,697,210	\$ 49,793,902	\$ 514,400	0	\$ -	18.00000	\$ 899,377	2.7000	\$ 204,382	0	\$ -	\$ 1,103,759
Mio Au Sable	\$ 250,528,323	\$ 152,011,312	\$ 1,187,600	0	\$ -	18.00000	\$ 2,743,329	1.0000	\$ 250,528	0	\$ -	\$ 2,993,858
West Branch Rose City	\$ 1,367,873	\$ 704,680	\$ -	0	\$ -	17.95320	\$ 12,651	2.3395	\$ 3,200	0	\$ -	\$ 15,851
TOTALS:	\$ 460,369,479	\$ 273,203,058	\$ 2,464,900				\$ 4,932,411		\$ 590,887			\$ 5,523,299

**Statement showing Mills Apportioned by the County Board of Commissioners
for the County of OSCODA for the Year 2023 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	\$ 384,672,269	2.0899	\$ 803,927	0.1200	\$ 46,161	\$ 850,087

****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.	\$ 384,672,269	0.2971	\$ 114,286	0.7431	\$ 285,850	0	\$ -	\$ 400,136
CHEBOYGAN-OTSEGO-PRESQUE ISLE (COP)	\$ 75,697,210	0.2575	\$ 19,492	1.4740	\$ 111,578	0	\$ -	\$ 131,070

- 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

2023 Projected Revenue for Oscoda County, Michigan

figures taken from the submitted 2023 L-4029's

<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>	
County Operating	5.8705	\$ 460,369,479	\$	2,702,599
Sheriff Operating	0.9998	\$ 460,369,479	\$	460,277
Sheriff Equipment	0.2500	\$ 460,369,479	\$	115,092
EMS Equipment	0.5000	\$ 460,369,479	\$	230,185
EMS Operating	1.5000	\$ 460,369,479	\$	690,554
Council On Aging	0.9998	\$ 460,369,479	\$	460,277
Veterans	0.3333	\$ 460,369,479	\$	153,441
Drug Enforcement	0.2499	\$ 460,369,479	\$	115,046
Gypsy Moth	0.4999	\$ 460,369,479	\$	230,139
Total County	11.2032	\$ 460,369,479	\$	5,157,611
<u>Unit</u>	<u>Rate (Mils)</u>	<u>Taxable Value</u>	<u>Projected Revenue</u>	<u>Total Revenue</u>
Big Creek Op	0.8720	\$ 137,508,941	\$ 119,908	
Big Creek Fire Op	1.0000	\$ 137,508,941	\$ 137,509	\$257,417
Clinton Op	0.8700	\$ 39,265,763	\$ 34,161	\$34,161
Comins Op	0.8320	\$ 75,855,744	\$ 63,112	
Comins Fire Hall	0.9884	\$ 75,855,744	\$ 74,976	\$138,088
Elmer Operating	0.8313	\$ 51,340,765	\$ 42,680	\$42,680
Greenwood Op	0.6971	\$ 98,170,080	\$ 68,434	
Greenwood Fire Op	1.0000	\$ 98,170,080	\$ 98,170	\$166,604
Mentor Op	0.8250	\$ 58,228,187	\$ 48,038	
Mentor Fire	0.9990	\$ 58,228,187	\$ 58,170	
Mentor Ext. Op	0.1741	\$ 58,228,187	\$ 10,138	\$116,346

2022 - 2023 Projected Revenue Change for Oscoda County, Michigan

Unit	2022 Projected Revenue	2023 Projected Revenue	\$\$\$ change 2022 to 2023	% change 2022 to 2023
County Operating	\$ 2,541,468	\$ 2,702,599	\$ 161,131	6%
Sheriff Operating	\$ 432,835	\$ 460,277	\$ 27,442	6%
Sheriff Equipment	\$ 108,230	\$ 115,092	\$ 6,862	6%
EMS Equipment	\$ 216,461	\$ 230,185	\$ 13,724	6%
EMS Operating	\$ 649,383	\$ 690,554	\$ 41,171	6%
Council on Aging	\$ 432,835	\$ 460,277	\$ 27,442	6%
Veterans	\$ 144,293	\$ 153,441	\$ 9,148	6%
Drug Enforcement	\$ 108,187	\$ 115,046	\$ 6,859	6%
Gypsy Moth	\$ 216,418	\$ 230,139	\$ 13,721	6%
Total County	\$ 4,850,111	\$ 5,157,611	\$ 307,500	6%
Big Creek	\$ 237,705	\$ 257,417	\$ 19,712	8%
Clinton	\$ 32,935	\$ 34,161	\$ 1,226	4%
Comins	\$ 126,294	\$ 138,088	\$ 11,794	9%
Elmer	\$ 40,200	\$ 42,680	\$ 2,480	6%
Greenwood	\$ 161,388	\$ 166,604	\$ 5,216	3%
Mentor	\$ 110,405	\$ 116,346	\$ 5,941	5%
Total Townships	\$ 708,927	\$ 755,296	\$ 46,369	7%

2023 Apportioned Mills Listing – Oscoda County

figures taken from the submitted 2023 L-4029's

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
Oscoda County			
Operating	5.8705	N/A	Fixed
Sheriff Operating	0.9998	08/2020	12/2023
Sheriff Equipment	0.2500	08/2022	08/2025
EMS Equipment	0.5000	08/2022	08/2025
EMS Operating	1.5000	08/2022	08/2025
Council On Aging	0.9998	08/2020	12/2023
Veterans	0.3333	08/2022	08/2025
DEAO	0.2499	08/2020	12/2023
Invasive Species	0.4999	11/2020	12/2023
District Library			
Library	0.5000	11/2022	11/2025
Big Creek Township			
Operating	0.8720	N/A	Fixed
Fire Operating	1.0000	11/2018	12/2024
Clinton Township			
Operating	0.8700	N/A	Fixed
Comins Township			
Operating	0.8320	N/A	Fixed
Fire Hall	0.9884	08/2016	12/2035
Elmer Township			
Operating	0.8313	N/A	Fixed
Greenwood Township			
Operating	0.6971	N/A	Fixed
Fire Operating	1.0000	08/2022	
Mentor Township			
Operating	0.8250	N/A	Fixed
Fire	0.9990	08/2020	12/2024
Operating Extra	0.1741	08/2022	08/2025

2022 Apportioned Mills Listing – Oscoda County

figures taken from the submitted 2022 L-4029's

<u>Entity</u>	<u>Millage</u>	<u>Election</u>	<u>Expiration</u>
Fairview Area Schools			
Operating	18.0000	08/2020	12/2024
Sinking Fund	1.0000	08/2022	12/2027
Johannesburg/Lewiston			
Operating	18.0000	11/2022	12/2033
Sinking Fund	2.7000	11/2020	12/2046
Mio Au Sable School			
Operating	18.0000	03/2020	12/2026
Sinking	1.0000	11/2022	12/2026
West Branch/Rose City			
Operating	17.9532	09/2014	12/2024
Debt	1.6700	06/1999	12/2024
Sinking	0.6695	11/2018	12/2025
Kirtland Comm College			
Operating	0.8358 N/A		Fixed
Special Operating	1.2541 N/A		Fixed
Debt	0.1200	11/2014	12/2035
COOR Intermediate			
Operating	0.2506 N/A		Fixed
Special ED	0.6271	06/1968	Fixed
Gen Fund Extra	0.0465	03/2020	03/2029
Special Ed Extra	0.1160	03/2020	03/2029
COP Intermediate			
Operating	0.2575	08/2020	12/2024
Special ED	0.8378	08/1969	Fixed
Special ED (extra voted)	0.6362	05/2016	12/2026

Big Creek Township

2023 Taxable Value	\$ 137,508,941
2023 PRE-Taxable Value	\$ 52,043,111
2023 Non-PRE Taxable Value	\$ 85,465,830

2023 Millage Rates

68010 - Mio School District Parcel Count 4025
 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		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Gypsy Moth		0.4999		0.4999
Library		0.5000		0.5000
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen	0.2506		0.2506	
COOR Spec Ed	0.6271		0.6271	
COOR Op. Extra	0.0465		0.0465	
COOR Spec. Extra	0.1160		0.1160	
Mio – Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Sinking	1.0000		1.0000	
Totals	PRE	23.8253	NON-PRE	41.8253

Clinton Township

2023 Taxable Value	\$ 39,265,763
2023 PRE-Taxable Value	\$ 19,470,560
2023 Non-PRE Taxable Value	\$ 19,795,203

2023 Millage Rates

68030 - Fairview School District Parcel Count 1068
 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		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Gypsy Moth		0.4999		0.4999
Library		0.5000		0.5000
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2506		0.2506
COOR Spec Ed		0.6271		0.6271
COOR Op. Extra		0.0465		0.0465
COOR Spec. Extra		0.1160		0.1160
Fairview – Operating				18.0000
Fairview – SET	6.0000		6.0000	
Fairview Sinking		1.0000		1.0000
Totals	PRE	22.8233	NON-PRE	40.8233

Comins Township

2023 Taxable Value	\$ 75,855,744 *
2023 PRE-Taxable Value	\$ 43,914,216
2023 Non-PRE Taxable Value	\$ 31,941,528
2023 Senior Housing Taxable Value	\$ 1,280,648

2023 Millage Rates

68030 - Fairview School District Parcel Count 2095
 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		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Gypsy Moth		0.4999		0.4999
Library		0.5000		0.5000
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2506		0.2506
COOR Spec Ed		0.6271		0.6271
COOR Op. Extra		0.0465		0.0465
COOR Spec. Extra		0.1160		0.1160
Fairview – Operating				18.0000
Fairview – SET	6.0000		6.0000	
Fairview Sinking		1.0000		1.0000
Totals	PRE	23.7737	NON-PRE	41.7737

* - Senior Housing Value is not included

Elmer Township

2023 Taxable Value	\$ 17,654,566 *
2023 PRE-Taxable Value	\$ 5,639,332
2023 Non-PRE Taxable Value	\$ 12,015,234
2023 Total Taxable Value	\$ 51,340,765

2023 Millage Rates

68030 - Fairview School District Parcel Count 709
 Qualified Forest Administrative Fee - Yes (Summer)
 Administrative Fee - No

Authority	PRE		NON-PRE	
	Summer	Winter	Summer	Winter
Township Operating		0.8313		0.8313
County	5.8705		5.8705	
Sheriff Operation		0.9998		0.9998
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Gypsy Moth		0.4999		0.4999
Library		0.5000		0.5000
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2506		0.2506
COOR Spec Ed		0.6271		0.6271
COOR Op. Extra		0.0465		0.0465
COOR Spec. Extra		0.1160		0.1160
Fairview – Operating				18.0000
Fairview – SET	6.0000		6.0000	
Fairview Sinking		1.0000		1.0000
Totals	PRE	22.7846	NON-PRE	40.7846

* Taxable Value for School District Only

Elmer Township

2023 Taxable Value	\$	33,686,198 *
2023 PRE-Taxable Value	\$	21,049,684
2023 Non-PRE Taxable Value	\$	12,636,514
2023 Total Taxable Value	\$	51,340,765

2023 Millage Rates

68010 - Mio School District Parcel Count 835
 Qualified Forest Administrative Fee - Yes (Summer)
 Administrative Fee - No

Authority	PRE		NON-PRE	
	Summer	Winter	Summer	Winter
Township Operating		0.8313		0.8313
County	5.8705		5.8705	
Sheriff Operation		0.9998		0.9998
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Gypsy moth		0.4999		0.4999
Library		0.5000		0.5000
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen	0.2506		0.2506	
COOR Spec Ed	0.6271		0.6271	
COOR Op. Extra	0.0465		0.0465	
COOR Spec. Extra	0.1160		0.1160	
Mio – Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Sinking	1.0000		1.0000	
Totals	PRE	22.7846	NON-PRE	40.7846

* Taxable Value for School District Only

Greenwood Township

2023 Taxable Value	\$ 75,697,210 *
2023 PRE-Taxable Value	\$ 25,913,784
2023 Non-PRE Taxable Value	\$ 49,783,426
2023 Total Taxable Value	\$ 98,170,080

2023 Millage Rates

69030 - JoBerg School District Parcel Count 3053
 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		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Library		0.5000		0.5000
Gypsy Moth		0.4999		0.4999
COP Operating		0.2575		0.2575
COP Spec. Ed		0.8378		0.8378
COP Spec. Ed Extra		0.6362		0.6362
JoBerg – Operating			18.0000	
JoBerg – SET	6.0000		6.0000	
JoBerg – Sinking	2.7000		2.7000	
Totals	PRE	23.8318	NON-PRE	41.8318

* Taxable Value for School District Only

Greenwood Township

2023 Taxable Value	\$	22,472,870 *
2023 PRE-Taxable Value	\$	6,564,817
2023 Non-PRE Taxable Value	\$	15,908,053
2023 Total Taxable Value	\$	98,170,080

2023 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		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Library		0.5000		0.5000
Gypsy Moth		0.4999		0.4999
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen	0.2506		0.2506	
COOR Spec Ed	0.6271		0.6271	
COOR Op. Extra	0.0465		0.0465	
COOR Spec. Extra	0.1160		0.1160	
Mio – Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Sinking	1.0000		1.0000	
Totals		23.6504		41.6504

* Taxable Value for School District Only

Mentor Township

2023 Taxable Value	\$ 56,860,314 *
2023 PRE-Taxable Value	\$ 19,234,432
2023 Non-PRE Taxable Value	\$ 37,625,882
2023 Total Taxable Value	\$ 58,228,187

2023 Millage Rates

68010 - Mio School District Parcel Count 1876
 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
Township Operating Extra		0.1741		0.1741
County	5.8705		5.8705	
Sheriff Operation		0.9998		0.9998
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging	0.9998	0.9998	0.9998	0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Gypsy Moth		0.4999		0.4999
Library		0.5000		0.5000
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen	0.2506		0.2506	
COOR Spec Ed	0.6271		0.6271	
COOR Op. Extra	0.0465		0.0465	
COOR Spec. Extra	0.1160		0.1160	
Mio – Operating			18.0000	
Mio – SET	6.0000		6.0000	
Mio – Sinking	1.0000		1.0000	
Totals	PRE	24.9512	NON-PRE	42.9512

* Taxable Value for School District Only

Mentor Township

2023 Taxable Value	\$	1,367,873	*
2023 PRE-Taxable Value	\$	663,193	
2023 Non-PRE Taxable Value	\$	704,680	
2023 Total Taxable Value	\$	58,228,187	

2023 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
Township Operating Extra		0.1741		0.1741
County	5.8705		5.8705	
Sheriff Operation		0.9998		0.9998
Sheriff Equip		0.2500		0.2500
EMS Equipment		0.5000		0.5000
EMS Operating		1.5000		1.5000
Council on Aging		0.9998		0.9998
Veterans		0.3333		0.3333
DEAO		0.2499		0.2499
Gypsy Moth		0.4999		0.4999
Library		0.5000		0.5000
Kirtland Op		0.8358		0.8358
Kirtland Spec Op		1.2541		1.2541
Kirtland Levied Debt		0.1200		0.1200
COOR Alloc Gen		0.2506		0.2506
COOR Spec Ed		0.6271		0.6271
COOR Op. Extra		0.0465		0.0465
COOR Spec. Extra		0.1160		0.1160
WB/RC – Operating				17.9532
WB/RC – SET	6.0000		6.0000	
WB/RC – Debt		1.6700		1.6700
WB/RC – Sinking		0.6695		0.6695
Totals	PRE	25.2909	NON-PRE	43.2441

* Taxable Value for School District Only

Oscoda County Top 10 Taxable Values

<u>Entity</u>	<u>Taxable Value</u>
ENBRIDGE ENERGY LIMITED PARTNER	\$ 10,495,300
CONSUMERS ENERGY	\$ 1,676,326
CONSUMERS ENERGY	\$ 2,196,400
SPECTRUM MID-AMERICA LLC	\$ 2,587,500
ENBRIDGE/GREENWOOD	\$ 2,981,200
SPECTRUM MID-AMERICA LLC	\$ 3,018,600
MICHIGAN ELECTRIC TRANSMISSION CO	\$ 3,097,300
CONSUMERS ENERGY	\$ 3,122,500
MICHIGAN ELECTRIC TRANSMISSION CO	\$ 3,852,500
CONSUMERS ENERGY	\$ 6,690,700

Oscoda County Top 10 Taxpayers

<u>Entity</u>	<u># of Parcels</u>	<u>Tax Amount</u>
CONSUMERS ENERGY	59	\$ 16,948,974.00
ENBRIDGE ENERGY LIMITED PARTNER	1	\$ 10,495,300.00
MICHIGAN ELECTRIC TRANSMISSION CO	7	\$ 8,531,700.00
SPECTRUM MID-AMERICA LLC	2	\$ 5,606,100.00
DTE GAS COMPANY	9	\$ 3,305,802.00
ENBRIDGE/GREENWOOD	1	\$ 2,981,200.00
NEW FRONTIERS CAPITAL LLC	278	\$ 2,488,113.00
DURKEE LAKES LAND CO	15	\$ 2,243,589.00
FAIRVIEW ENTERPRISES INC	15	\$ 2,113,733.00
TREASURY BUDGET & ACCT DIV	2	\$ 1,311,048.00