



EQUALIZATION REPORT

ROSCOMMON COUNTY, MICHIGAN



At the end of the day—This image of Higgins Lake was captured by Theresa Schumacher. She won first place for Landscapes in the 2005 Crawford-Roscommon Soil Conservation District Amateur Photo Contest.

2009

A full report on the equalization of personal and real property within the County of Roscommon, MI

Report Prepared by:
Roscommon County Equalization Department

Presented to:
Roscommon County Board of Commissioners
April 22, 2009

**THE HONORABLE MEMBERS OF THE BOARD OF
COMMISSIONERS, COUNTY OF ROSCOMMON, MICHIGAN**

HEREBY CERTIFY THAT THE ASSESSMENT ROLLS
OF THE TOWNSHIPS AND VILLAGE HAVE BEEN EXAMINED,
AND WE FIND THE ROLLS RELATIVELY EQUAL AS EQUALIZED

WE RECOMMEND THAT THE VALUATIONS BE EQUALIZED ON
TAXABLE PROPERTY, BY CLASS, IN ROSCOMMON COUNTY, FOR
THE YEAR 2009 IN COMPLIANCE WITH SECTIONS 209.5 AND
211.34 MCL, AND IN ACCORDANCE WITH
THE ASSESSMENT ROLL EQUALIZATION CERTIFICATIONS

EDWARD NELLIST
ROSCOMMON COUNTY BOARD OF COMMISSIONERS

EDWARD NELLIST
CHAIRMAN, EQUALIZATION COMMITTEE

JOHN W. CLARK, SR.
EQUALIZATION DIRECTOR

Roscommon County Board of Commissioners

District 1
Ed Nellist

District 3
Robert Schneider

District 2
Ken Melvin

District 4
Marc J. Milburn

District 5
Pamela Stephan

Department of Equalization

John W. Clark, Sr., Director

Jamie Stauffer, Field Appraiser II

Pam Dugan, Chief Office Clerk

Karin Deamud, Chief Equalization Clerk

PERSONAL AND REAL PROPERTY - TOTALS

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2009 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	NUMBER OF ACRES ASSESSED (Col. 1) Hundredths	TOTAL REAL PROPERTY VALUATIONS (TOTALS FROM PAGES 2 AND 3)		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY	
		ASSESSED Valuations (Col. 2)	EQUALIZED Valuations (Col. 3)	ASSESSED Valuations (Col. 4)	EQUALIZED Valuations (Col. 5)	ASSESSED Valuations (Col. 6)	EQUALIZED Valuations (Col. 7)
AU SABLE	22,940.93	14,364,400	14,364,400	583,886	583,886	14,948,286	14,948,286
BACKUS	22,970.93	18,754,000	18,754,000	569,019	569,019	19,323,019	19,323,019
DENTON	17,159.25	331,620,100	331,620,100	9,162,300	9,162,300	340,782,400	340,782,400
GERRISH	17,540.50	450,060,850	450,060,850	4,348,000	4,348,000	454,408,850	454,408,850
HIGGINS	46,578.00	67,089,000	67,089,000	7,236,970	7,236,970	74,325,970	74,325,970
LAKE	15,599.83	174,713,900	174,713,900	2,025,900	2,025,900	176,739,800	176,739,800
LYON	20,944.63	179,775,400	179,775,400	1,683,500	1,683,500	181,458,900	181,458,900
MARKEY	18,566.79	160,061,100	160,061,100	4,131,055	4,131,055	164,192,155	164,192,155
NESTER	46,069.08	38,372,000	38,372,000	372,898	372,898	38,744,898	38,744,898
RICHFIELD	44,216.40	160,119,593	160,119,593	3,743,250	3,743,250	163,862,843	163,862,843
ROSCOMMON	67,034.04	191,269,800	191,269,800	6,620,100	6,620,100	197,889,900	197,889,900
Totals for County	339,620.38	1,786,200,143	1,786,200,143	40,476,878	40,476,878	1,826,677,021	1,826,677,021

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF ROSCOMMON COUNTY,
Roscommon, Michigan, 500 Lake Street, 48653

WE HEREBY CERTIFY That the foregoing is a true statement of the number of acres of land in each township in the County of Roscommon and of the value of the real property and of the personal property in each township and city in said county as assessed in the year 2009, and of the aggregate valuation of the real property and personal property in each township and city in said county as equalized by the Board of Commissioners of said county on the 22nd Day of April, 2009, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at Roscommon, Mi. this 22nd day of April, 2009.

Page 1, Personal and Real Totals

Director of County Tax or Equalization Department

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

EQUALIZED VALUATIONS - REAL

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2009 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	REAL PROPERTY EQUALIZED BY COUNTY BOARD OF COMMISSIONERS						TOTAL REAL PROPERTY (Col. 7)
	(Col. 1) AGRICULTURAL	(Col. 2) COMMERCIAL	(Col. 3) INDUSTRIAL	(Col. 4) RESIDENTIAL	(Col. 5) TIMBER-CUTOVER	(Col. 6) DEVELOPMENTAL	
AU SABLE	1,527,300	416,500	0	12,420,600	0	0	14,364,400
BACKUS	0	1,217,800	16,500	17,519,700	0	0	18,754,000
DENTON	0	50,145,700	186,200	281,288,200	0	0	331,620,100
GERRISH	263,900	10,851,900	34,100	438,910,950	0	0	450,060,850
HIGGINS	0	16,122,400	2,000,600	48,966,000	0	0	67,089,000
LAKE	0	9,868,700	0	164,845,200	0	0	174,713,900
LYON	0	3,262,600	0	176,512,800	0	0	179,775,400
MARKEY	950,100	10,145,000	150,300	148,815,700	0	0	160,061,100
NESTER	0	0	0	38,372,000	0	0	38,372,000
RICHFIELD	2,062,100	10,649,100	0	147,408,393	0	0	160,119,593
ROSCOMMON	614,800	36,181,300	493,300	153,960,400	0	0	191,269,800
Totals for County	5,418,200	148,861,000	2,881,000	1,629,039,943	0	0	1,786,200,143

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF ROSCOMMON COUNTY,
Roscommon, Michigan, 500 Lake Street, 48653

WE HEREBY CERTIFY That the foregoing is a true statement of the equalized valuations of real property classifications in each township and city in the County of Roscommon in the year 2009, as determined by the Board of Commissioners of said county on the 22nd day of April, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at Roscommon, Mi. this 22nd day of April, 2009.

Page 2, Real Property Equalized

Director of County Tax or Equalization Department

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

ASSESSED VALUATIONS - REAL

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2009 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	
AU SABLE	1,527,300	416,500	0	12,420,600	0	0	14,364,400
BACKUS	0	1,217,800	16,500	17,519,700	0	0	18,754,000
DENTON	0	50,145,700	186,200	281,288,200	0	0	331,620,100
GERRISH	263,900	10,851,900	34,100	438,910,950	0	0	450,060,850
HIGGINS	0	16,122,400	2,000,600	48,966,000	0	0	67,089,000
LAKE	0	9,868,700	0	164,845,200	0	0	174,713,900
LYON	0	3,262,600	0	176,512,800	0	0	179,775,400
MARKEY	950,100	10,145,000	150,300	148,815,700	0	0	160,061,100
NESTER	0	0	0	38,372,000	0	0	38,372,000
RICHFIELD	2,062,100	10,649,100	0	147,408,393	0	0	160,119,593
ROSCOMMON	614,800	36,181,300	493,300	153,960,400	0	0	191,269,800
Totals for County	5,418,200	148,861,000	2,881,000	1,629,039,943	0	0	1,786,200,143

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF ROSCOMMON COUNTY,
Roscommon, Michigan, 500 Lake Street, 48653

WE HEREBY CERTIFY That the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of Roscommon in the year 2009, as determined by the Board of Commissioners of said county on the 22nd day of April, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at Roscommon, Mi. this 22nd day of April, 2009.

Page 3, Real Property Assessed

Director of County Tax or Equalization Department

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

AGRICULTURAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2009 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,527,300	49.53%	1.0000	1,527,300	3,083,276
BACKUS	0	0.00%	0.0000	0	0
DENTON	0	0.00%	0.0000	0	0
GERRISH	263,900	49.98%	1.0000	263,900	527,973
HIGGINS/VILLAGE	0	0.00%	0.0000	0	0
LAKE	0	0.00%	0.0000	0	0
LYON	0	0.00%	0.0000	0	0
MARKEY	950,100	49.05%	1.0000	950,100	1,937,018
NESTER	0	0.00%	0.0000	0	0
RICHFIELD	2,062,100	49.25%	1.0000	2,062,100	4,187,082
ROSCOMMON	614,800	49.62%	1.0000	614,800	1,238,927
COUNTY TOTAL	5,418,200	49.37%		5,418,200	10,974,276

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2009 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	416,500	49.81%	1.0000	416,500	836,190
BACKUS	1,217,800	49.22%	1.0000	1,217,800	2,474,359
DENTON	50,145,700	49.33%	1.0000	50,145,700	101,655,170
GERRISH	10,851,900	49.73%	1.0000	10,851,900	21,820,064
HIGGINS/VILLAGE	16,122,400	49.85%	1.0000	16,122,400	32,340,872
LAKE	9,868,700	49.25%	1.0000	9,868,700	20,039,200
LYON	3,262,600	49.82%	1.0000	3,262,600	6,548,862
MARKEY	10,145,000	49.01%	1.0000	10,145,000	20,698,441
NESTER	0	0.00%	0.0000	0	0
RICHFIELD	10,649,100	49.60%	1.0000	10,649,100	21,468,657
ROSCOMMON	36,181,300	49.70%	1.0000	36,181,300	72,796,960
COUNTY TOTAL	148,861,000	49.51%		148,861,000	300,678,775

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2009 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.0000	0	0
BACKUS	16,500	49.83%	1.0000	16,500	33,112
DENTON	186,200	49.96%	1.0000	186,200	372,683
GERRISH	34,100	49.99%	1.0000	34,100	68,214
HIGGINS/VILLAGE	2,000,600	49.62%	1.0000	2,000,600	4,031,752
LAKE	0	0.00%	0.0000	0	0
LYON	0	0.00%	0.0000	0	0
MARKEY	150,300	49.79%	1.0000	150,300	301,875
NESTER	0	0.00%	0.0000	0	0
RICHFIELD	0	0.00%	0.0000	0	0
ROSCOMMON	493,300	49.82%	1.0000	493,300	990,205
COUNTY TOTAL	2,881,000	49.69%		2,881,000	5,797,841

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

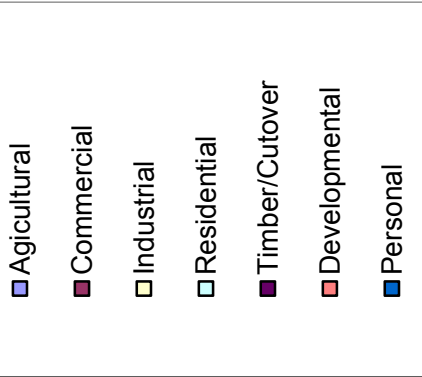
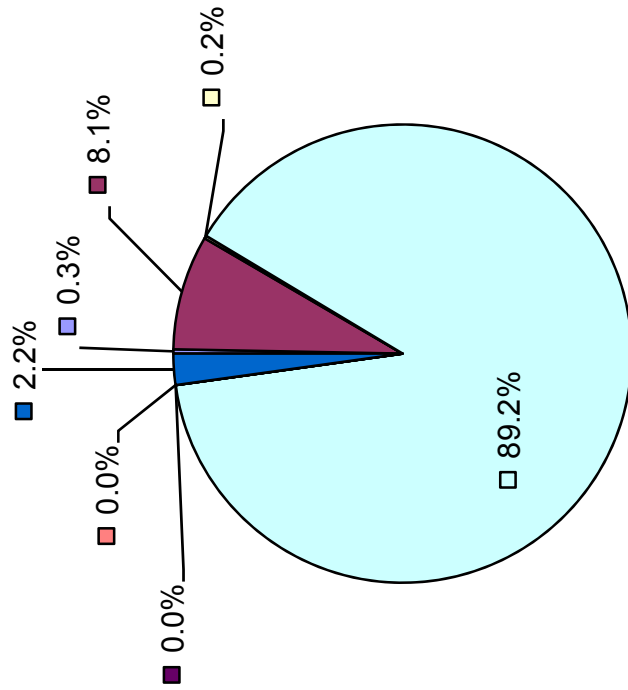
UNIT	2009 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	12,420,600	49.47%	1.0000	12,420,600	25,108,637
BACKUS	17,519,700	49.85%	1.0000	17,519,700	35,144,048
DENTON	281,288,200	49.33%	1.0000	281,288,200	570,196,535
GERRISH	438,910,950	49.82%	1.0000	438,910,950	881,063,771
HIGGINS/VILLAGE	48,966,000	49.75%	1.0000	48,966,000	98,428,621
LAKE	164,845,200	49.54%	1.0000	164,845,200	332,771,058
LYON	176,512,800	49.78%	1.0000	176,512,800	354,615,088
MARKEY	148,815,700	49.65%	1.0000	148,815,700	299,738,473
NESTER	38,372,000	49.86%	1.0000	38,372,000	76,961,797
RICHFIELD	147,408,393	49.18%	1.0000	147,408,393	299,761,542
ROSCOMMON	153,980,400	49.72%	1.0000	153,980,400	309,707,163
COUNTY TOTAL	1,629,039,943	49.61%		1,629,039,943	3,283,496,733

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2009 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	583,886	50.00%	1.0000	583,886	1,167,772
BACKUS	569,019	49.56%	1.0000	569,019	1,148,059
DENTON	9,162,300	50.00%	1.0000	9,162,300	18,324,525
GERRISH	4,348,000	49.87%	1.0000	4,348,000	8,717,811
HIGGINS/VILLAGE	7,236,970	49.99%	1.0000	7,236,970	14,475,635
LAKE	2,025,900	49.98%	1.0000	2,025,900	4,053,257
LYON	1,683,500	50.00%	1.0000	1,683,500	3,367,134
MARKEY	4,131,055	50.00%	1.0000	4,131,055	8,262,177
NESTER	372,898	50.00%	1.0000	372,898	745,796
RICHFIELD	3,743,250	50.00%	1.0000	3,743,250	7,486,500
ROSCOMMON	6,620,100	49.98%	1.0000	6,620,100	13,244,989
COUNTY TOTAL	40,476,878	49.98%		40,476,878	80,993,655

PERCENTAGE OF COUNTY BY CLASS



ROSCOMMON COUNTY

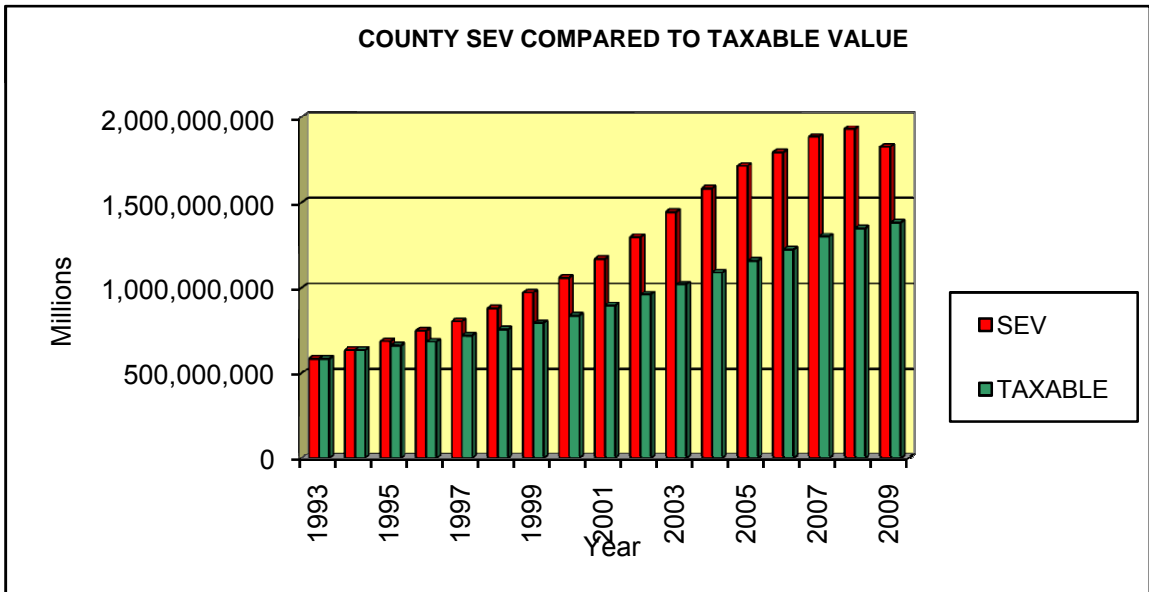
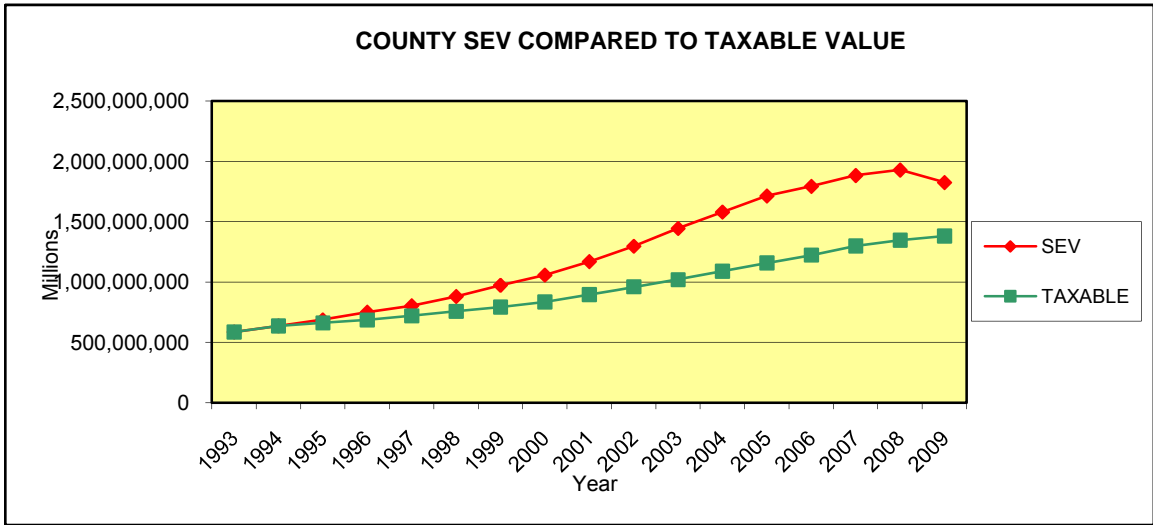
DETERMINATION OF PERCENT OF CHANGE BETWEEN RECOMMENDED COUNTY
EQUALIZED VALUES AND LAST YEAR'S EQUALIZED VALUES

	2008	2009	% OF CHANGE	PERCENT OF COUNTY TOTAL 2008	PERCENT OF COUNTY TOTAL 2009
REAL PROPERTY	1,889,297,193	1,786,200,143	-5.46%	97.90%	97.78%
PERSONAL PROPERTY	40,612,411	40,476,878	-0.33%	2.10%	2.22%
COUNTY TOTAL	1,929,909,604	1,826,677,021	-5.35%	100.00%	100.00%
AGRICULTURAL	6,188,600	5,418,200	-12.45%	0.32%	0.30%
COMMERCIAL	155,004,537	148,861,000	-3.96%	8.03%	8.15%
INDUSTRIAL	2,883,100	2,881,000	-0.07%	0.15%	0.16%
RESIDENTIAL	1,725,220,956	1,629,039,943	-5.57%	89.39%	89.18%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	40,612,411	40,476,878	-0.33%	2.10%	2.22%

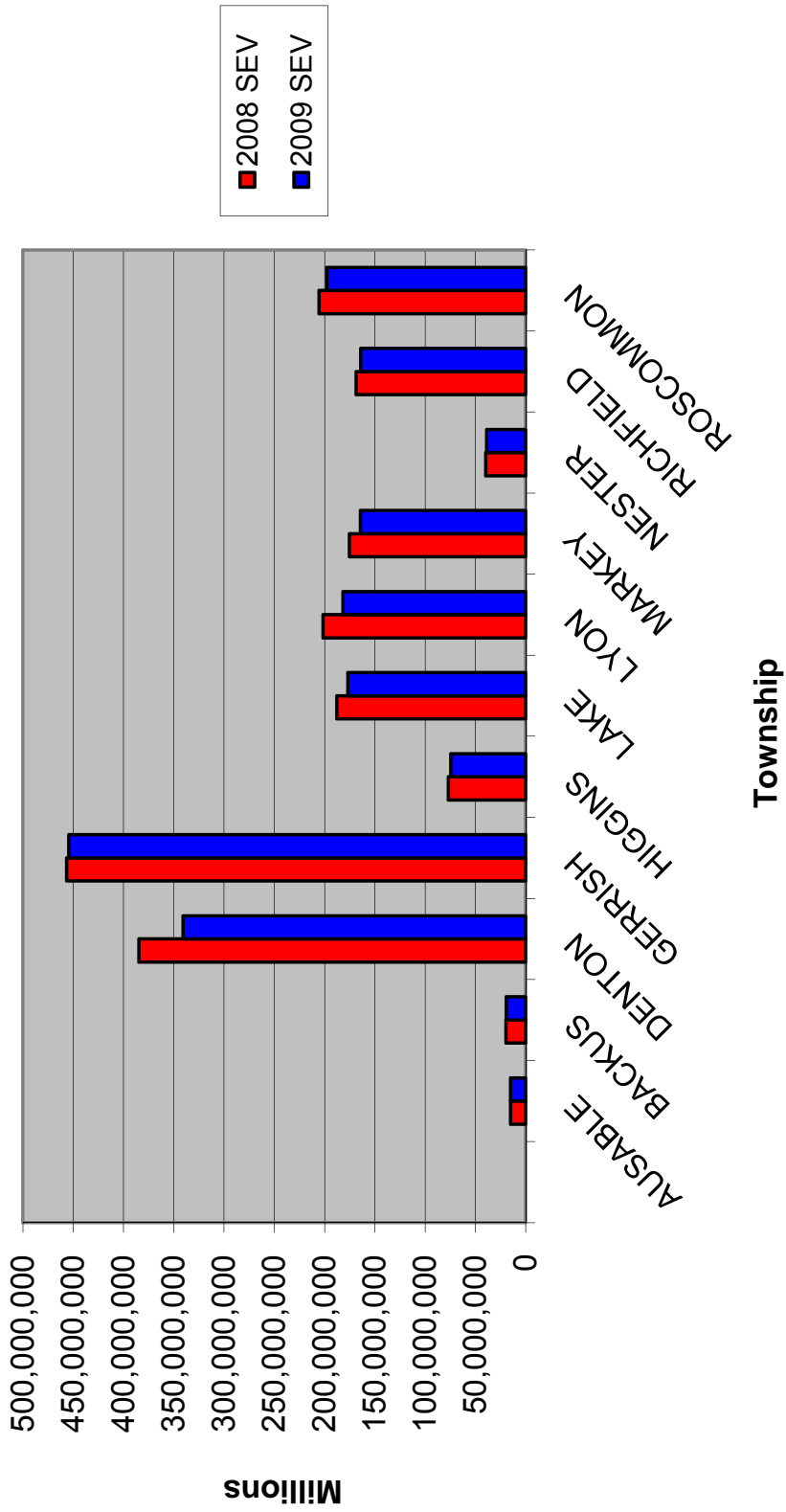
ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 2008 TO 2009

UNIT	2008 S.E.V.	PERCENT OF CHANGE	2009 C.E.V.
AUSABLE	14,927,173	0.14%	14,948,286
BACKUS	19,393,748	-0.36%	19,323,019
DENTON	384,412,300	-11.35%	340,782,400
GERRISH	456,410,837	-0.44%	454,408,850
HIGGINS/VILLAGE	76,924,710	-3.38%	74,325,970
LAKE	187,798,491	-5.89%	176,739,800
LYON	201,254,500	-9.84%	181,458,900
MARKEY	175,289,001	-6.33%	164,192,155
NESTER	39,479,169	-1.86%	38,744,898
RICHFIELD	168,519,175	-2.76%	163,862,843
ROSCOMMON	205,500,500	-3.70%	197,889,900
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COUNTY TOTAL	1,929,909,604	-5.35%	1,826,677,021



EQUALIZED VALUE CHANGE 2008 TO 2009



ROSCOMMON COUNTY

UNIT TOTALS

2009 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	14,364,400	583,886	14,948,286
BACKUS	18,754,000	569,019	19,323,019
DENTON	331,620,100	9,162,300	340,782,400
GERRISH	450,060,850	4,348,000	454,408,850
HIGGINS/VILLAGE	67,089,000	7,236,970	74,325,970
LAKE	174,713,900	2,025,900	176,739,800
LYON	179,775,400	1,683,500	181,458,900
MARKEY	160,061,100	4,131,055	164,192,155
NESTER	38,372,000	372,898	38,744,898
RICHFIELD	160,119,593	3,743,250	163,862,843
ROSCOMMON	191,269,800	6,620,100	197,889,900
COUNTY TOTAL	1,786,200,143	40,476,878	1,826,677,021

2009 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	14,364,400	583,886	14,948,286
BACKUS	18,754,000	569,019	19,323,019
DENTON	331,620,100	9,162,300	340,782,400
GERRISH	450,060,850	4,348,000	454,408,850
HIGGINS/VILLAGE	67,089,000	7,236,970	74,325,970
LAKE	174,713,900	2,025,900	176,739,800
LYON	179,775,400	1,683,500	181,458,900
MARKEY	160,061,100	4,131,055	164,192,155
NESTER	38,372,000	372,898	38,744,898
RICHFIELD	160,119,593	3,743,250	163,862,843
ROSCOMMON	191,269,800	6,620,100	197,889,900
COUNTY TOTAL	1,786,200,143	40,476,878	1,826,677,021

ROSCOMMON COUNTY

UNIT 2009 C.E.V. & TENTATIVE TAXABLE VALUE

UNIT	2009 C.E.V.	2009 TENTATIVE TAXABLE VALUE
AUSABLE	14,948,286	10,324,525
BACKUS	19,323,019	13,318,336
DENTON	340,782,400	293,185,550
GERRISH	454,408,850	293,743,589
HIGGINS/VILLAGE	74,325,970	59,655,819
LAKE	176,739,800	126,959,936
LYON	181,458,900	131,240,979
MARKEY	164,192,155	132,695,571
NESTER	38,744,898	25,594,689
RICHFIELD	163,862,843	135,963,461
ROSCOMMON	197,889,900	160,726,376
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COUNTY TOTAL	1,826,677,021	1,383,408,831
Percent Incease	-5.35%	2.66%

ROSCOMMON COUNTY

2008 TAXABLE VALUE COMPARED TO 2009 TAXABLE VALUE

UNIT	2008 TAXABLE VALUE	2009 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	9,935,915	10,324,525	3.91%
BACKUS	12,427,538	13,318,336	7.17%
DENTON	291,975,724	293,185,550	0.41%
GERRISH	280,098,409	293,743,589	4.87%
HIGGINS/VILLAGE	58,026,194	59,655,819	2.81%
LAKE	123,472,623	126,959,936	2.82%
LYON	128,300,990	131,240,979	2.29%
MARKEY	129,891,414	132,695,571	2.16%
NESTER	24,382,513	25,594,689	4.97%
RICHFIELD	133,230,624	135,963,461	2.05%
ROSCOMMON	155,815,625	160,726,376	3.15%
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COUNTY TOTAL	1,347,557,569	1,383,408,831	2.66%

ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2009

YEAR	STATE EQUALIZED VALUE	PERCENT OF CHANGE
1975	162,187,988	
1976	167,221,220	3.10%
1977	176,784,785	5.72%
1978	221,725,008	25.42%
1979	237,680,453	7.20%
1980	269,232,786	13.28%
1981	289,390,246	7.49%
1982	320,174,083	10.64%
1983	320,117,435	-0.02%
1984	333,476,460	4.17%
1985	344,468,298	3.30%
1986	366,720,053	6.46%
1987	382,981,693	4.43%
1988	400,291,215	4.52%
1989	413,664,418	3.34%
1990	444,625,185	7.48%
1991	488,395,104	9.84%
1992	499,968,886	2.37%
1993	585,609,076	17.13%
1994	637,006,924	8.78%
1995	687,963,831	8.00%
1996	750,597,287	9.10%
1997	804,328,634	7.16%
1998	880,696,337	9.49%
1999	973,383,573	10.52%
2000	1,057,608,830	8.65%
2001	1,169,308,051	10.56%
2002	1,296,603,457	10.89%
2003	1,444,762,071	11.43%
2004	1,580,521,884	9.40%
2005	1,714,416,512	8.47%
2006	1,793,917,614	4.64%
2007	1,884,086,064	5.03%
2008	1,929,909,604	2.43%
2009	1,826,677,021	-5.35%

