

**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 2010 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

L4024 10

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 Purtell, 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 2010 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	NUMBER OF ACRES ASSESSED ACRES Hundredths (Col. 1)	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	13,121,000	13,121,000	882,166	882,166	14,003,166	14,003,166
BACKUS	22,970.93	18,718,700	18,718,700	873,940	873,940	19,592,640	19,592,640
DENTON	17,159.25	306,211,150	306,211,150	8,568,300	8,568,300	314,779,450	314,779,450
GERRISH	17,540.50	410,483,700	410,483,700	4,281,400	4,281,400	414,765,100	414,765,100
HIGGINS	46,578.00	63,935,900	63,935,900	9,084,510	9,084,510	73,020,410	73,020,410
LAKE	15,599.83	151,905,187	151,905,187	1,967,000	1,967,000	153,872,187	153,872,187
LYON	20,944.63	171,872,900	171,872,900	1,626,715	1,626,715	173,499,615	173,499,615
MARKEY	18,566.79	148,271,500	148,271,500	3,206,600	3,206,600	151,478,100	151,478,100
NESTER	46,069.08	38,128,900	38,128,900	428,690	428,690	38,557,590	38,557,590
RICHFIELD	44,216.40	142,792,000	142,792,000	3,816,199	3,816,199	146,608,199	146,608,199
ROSCOMMON	67,034.04	183,478,800	183,478,800	6,245,700	6,245,700	189,724,500	189,724,500
Totals for County	339,620.38	1,648,919,737	1,648,919,737	40,981,220	40,981,220	1,689,900,957	1,689,900,957

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 2010, 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 28th Day of April, 2010, 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 28th day of April, 2010.

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 2010 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	1,649,200	374,600	0	11,097,200	0	0	13,121,000
BACKUS	0	1,149,900	12,400	17,556,400	0	0	18,718,700
DENTON	0	46,603,800	148,400	259,458,950	0	0	306,211,150
GERRISH	245,500	8,295,600	24,700	401,917,900	0	0	410,483,700
HIGGINS	0	16,643,900	1,723,500	45,568,500	0	0	63,935,900
LAKE	0	9,515,300	0	142,389,887	0	0	151,905,187
LYON	0	2,756,200	0	169,116,700	0	0	171,872,900
MARKEY	977,100	9,785,000	140,300	137,369,100	0	0	148,271,500
NESTER	0	34,000	0	38,094,900	0	0	38,128,900
RICHFIELD	2,015,000	10,548,200	0	130,228,800	0	0	142,792,000
ROSCOMMON	532,200	36,658,000	394,000	145,894,600	0	0	183,478,800
Totals for County	5,419,000	142,364,500	2,443,300	1,498,692,937	0	0	1,648,919,737

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 2010, as determined by the Board of Commissioners of said county on the 28th 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 28th day of April, 2010.

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 2010 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	(Col. 7)	
AU SABLE	1,649,200	374,600	0	11,087,200	0	0	13,121,000	
BACKUS	0	1,149,900	12,400	17,556,400	0	0	18,718,700	
DENTON	0	46,603,800	148,400	259,458,950	0	0	306,211,150	
GERRISH	245,500	8,295,600	24,700	401,917,900	0	0	410,483,700	
HIGGINS	0	16,643,900	1,723,500	45,568,500	0	0	63,935,900	
LAKE	0	9,515,300	0	142,389,887	0	0	151,905,187	
LYON	0	2,756,200	0	169,116,700	0	0	171,872,900	
MARKEY	977,100	9,785,000	140,300	137,369,100	0	0	148,271,500	
NESTER	0	34,000	0	38,094,900	0	0	38,128,900	
RICHFIELD	2,015,000	10,548,200	0	130,228,800	0	0	142,792,000	
ROSCOMMON	532,200	36,658,000	394,000	145,894,600	0	0	183,478,800	
Totals for County	5,419,000	142,364,500	2,443,300	1,498,692,937	0	0	1,648,919,737	

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 2010, as determined by the Board of Commissioners of said county on the 28th 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 28th day of April, 2010.

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	2010 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,649,200	49.92%	1.0000	1,649,200	3,303,733
BACKUS	0	0.00%	0.0000	0	0
DENTON	0	0.00%	0.0000	0	0
GERRISH	245,500	49.84%	1.0000	245,500	492,592
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	977,100	49.84%	1.0000	977,100	1,960,553
NESTER	0	0.00%	0.0000	0	0
RICHFIELD	2,015,000	49.64%	1.0000	2,015,000	4,059,451
ROSCOMMON	532,200	49.63%	1.0000	532,200	1,072,245
COUNTY TOTAL	5,419,000	49.77%		5,419,000	10,888,574

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2010 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	374,600	49.96%	1.0000	374,600	749,775
BACKUS	1,149,900	49.99%	1.0000	1,149,900	2,300,473
DENTON	46,603,800	49.82%	1.0000	46,603,800	93,545,033
GERRISH	8,295,600	49.81%	1.0000	8,295,600	16,653,055
HIGGINS/VILLAGE	16,643,900	49.41%	1.0000	16,643,900	33,687,145
LAKE	9,515,300	49.62%	1.0000	9,515,300	19,176,723
LYON	2,756,200	49.84%	1.0000	2,756,200	5,530,297
MARKEY	9,785,000	49.92%	1.0000	9,785,000	19,600,618
NESTER	34,000	50.00%	1.0000	34,000	68,000
RICHFIELD	10,548,200	49.27%	1.0000	10,548,200	21,407,392
ROSCOMMON	36,658,000	49.74%	1.0000	36,658,000	73,697,843
COUNTY TOTAL	142,364,500	49.71%		142,364,500	286,416,354

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2010 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.0000	0	0
BACKUS	12,400	49.65%	1.0000	12,400	24,975
DENTON	148,400	49.78%	1.0000	148,400	298,087
GERRISH	24,700	49.62%	1.0000	24,700	49,780
HIGGINS/VILLAGE	1,723,500	49.60%	1.0000	1,723,500	3,475,066
LAKE	0	0.00%	0.0000	0	0
LYON	0	0.00%	0.0000	0	0
MARKEY	140,300	49.91%	1.0000	140,300	281,117
NESTER	0	0.00%	0.0000	0	0
RICHFIELD	0	0.00%	0.0000	0	0
ROSCOMMON	394,000	49.90%	1.0000	394,000	789,606
COUNTY TOTAL	2,443,300	49.67%		2,443,300	4,918,631

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2010 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	11,097,200	49.84%	1.0000	11,097,200	22,263,983
BACKUS	17,556,400	49.68%	1.0000	17,556,400	35,339,574
DENTON	259,458,950	49.57%	1.0000	259,458,950	523,423,328
GERRISH	401,917,900	49.76%	1.0000	401,917,900	807,650,161
HIGGINS/VILLAGE	45,568,500	49.30%	1.0000	45,568,500	92,424,750
LAKE	142,389,887	49.74%	1.0000	142,389,887	286,255,558
LYON	169,116,700	49.39%	1.0000	169,116,700	342,387,669
MARKEY	137,369,100	49.95%	1.0000	137,369,100	274,997,607
NESTER	38,094,900	49.79%	1.0000	38,094,900	76,511,318
RICHFIELD	130,228,800	49.71%	1.0000	130,228,800	261,995,941
ROSCOMMON	145,894,600	49.73%	1.0000	145,894,600	293,351,985
COUNTY TOTAL	1,498,692,937	49.68%		1,498,692,937	3,016,601,874

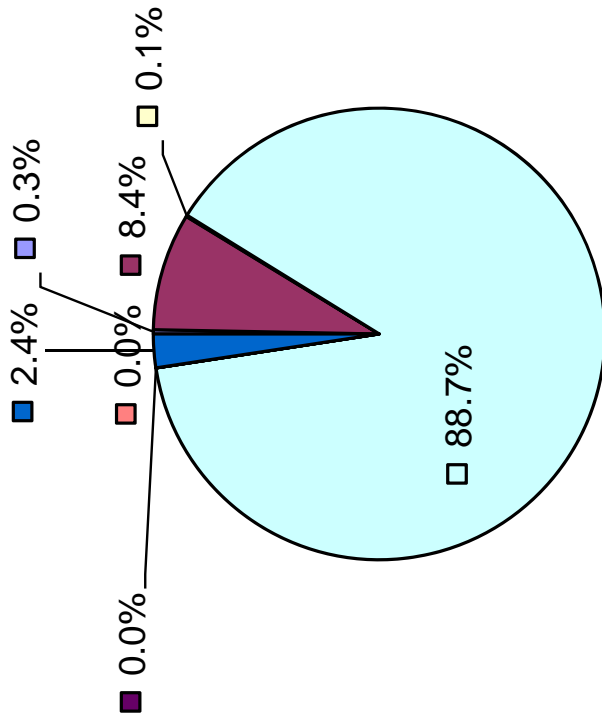
PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2010 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	882,166	50.00%	1.0000	882,166	1,764,327
BACKUS	873,940	49.99%	1.0000	873,940	1,748,222
DENTON	8,568,300	49.99%	1.0000	8,568,300	17,140,470
GERRISH	4,281,400	49.91%	1.0000	4,281,400	8,578,005
HIGGINS/VILLAGE	9,084,510	50.00%	1.0000	9,084,510	18,169,847
LAKE	1,967,000	49.83%	1.0000	1,967,000	3,947,253
LYON	1,626,715	49.98%	1.0000	1,626,715	3,254,800
MARKEY	3,206,600	50.00%	1.0000	3,206,600	6,413,200
NESTER	428,690	50.00%	1.0000	428,690	857,383
RICHFIELD	3,816,199	50.00%	1.0000	3,816,199	7,632,361
ROSCOMMON	6,245,700	49.92%	1.0000	6,245,700	12,510,296
COUNTY TOTAL	40,981,220	49.97%		40,981,220	82,016,164

PERCENTAGE OF COUNTY BY CLASS

PERCENTAGE OF COUNTY BY CLASS



- Agicultural
- Commercial
- Industrial
- Residential
- Timber/Cutover
- Developmental
- Personal

ROSCOMMON COUNTY

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

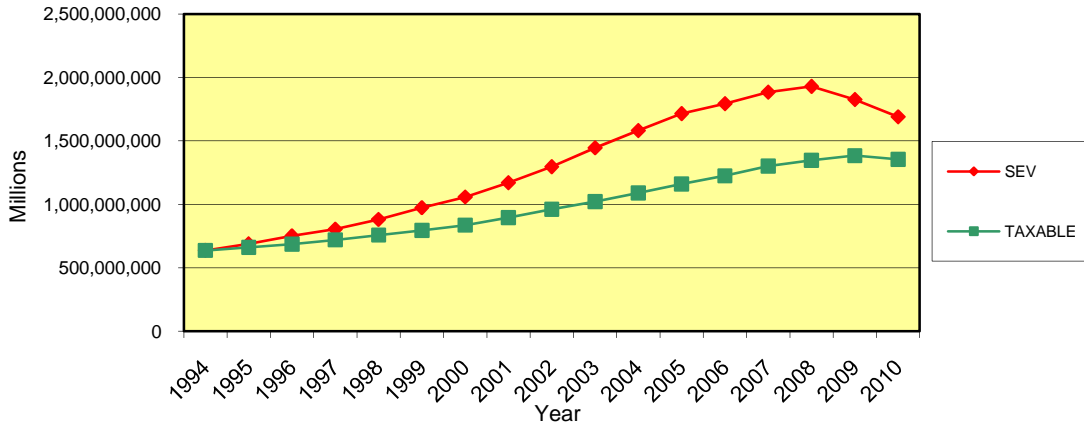
	2009	2010	% OF CHANGE	PERCENT OF COUNTY TOTAL 2009	PERCENT OF COUNTY TOTAL 2010
REAL PROPERTY	1,786,200,143	1,648,919,737	-7.69%	97.78%	97.57%
PERSONAL PROPERTY	40,476,878	40,981,220	1.25%	2.22%	2.43%
COUNTY TOTAL	1,826,677,021	1,689,900,957	-7.49%	100.00%	100.00%
AGRICULTURAL	5,418,200	5,419,000	0.01%	0.30%	0.32%
COMMERCIAL	148,861,000	142,364,500	-4.36%	8.15%	8.42%
INDUSTRIAL	2,881,000	2,443,300	-15.19%	0.16%	0.14%
RESIDENTIAL	1,629,039,943	1,498,692,937	-8.00%	89.18%	88.69%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	40,476,878	40,981,220	1.25%	2.22%	2.43%

ROSCOMMON COUNTY

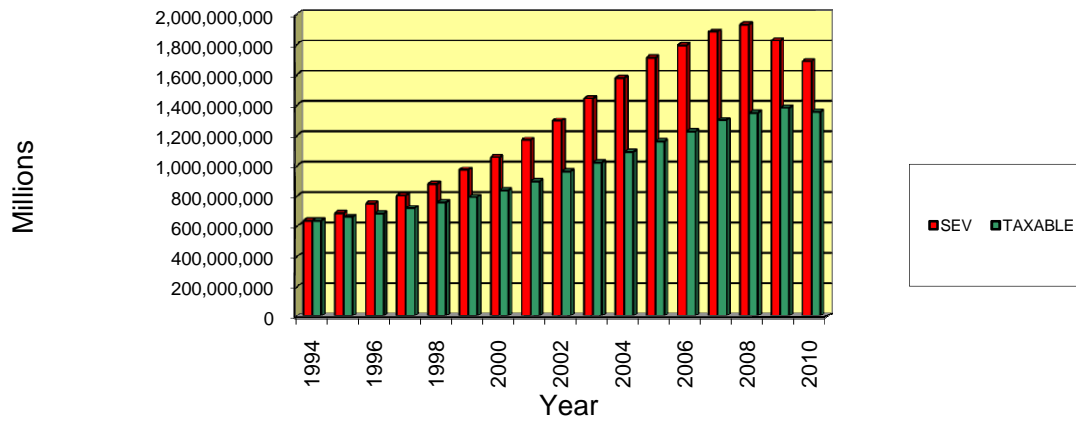
EQUALIZED VALUE CHANGE 2009 TO 2010

UNIT	2009 S.E.V.	PERCENT OF CHANGE	2010 C.E.V.
AUSABLE	14,948,286	-6.32%	14,003,166
BACKUS	19,323,019	1.40%	19,592,640
DENTON	340,782,400	-7.63%	314,779,450
GERRISH	454,408,850	-8.72%	414,765,100
HIGGINS/VILLAGE	74,325,970	-1.76%	73,020,410
LAKE	176,739,800	-12.94%	153,872,187
LYON	181,458,900	-4.39%	173,499,615
MARKEY	164,192,155	-7.74%	151,478,100
NESTER	38,744,898	-0.48%	38,557,590
RICHFIELD	163,862,843	-10.53%	146,608,199
ROSCOMMON	197,889,900	-4.13%	189,724,500
=====			
COUNTY TOTAL	1,826,677,021	-7.49%	1,689,900,957

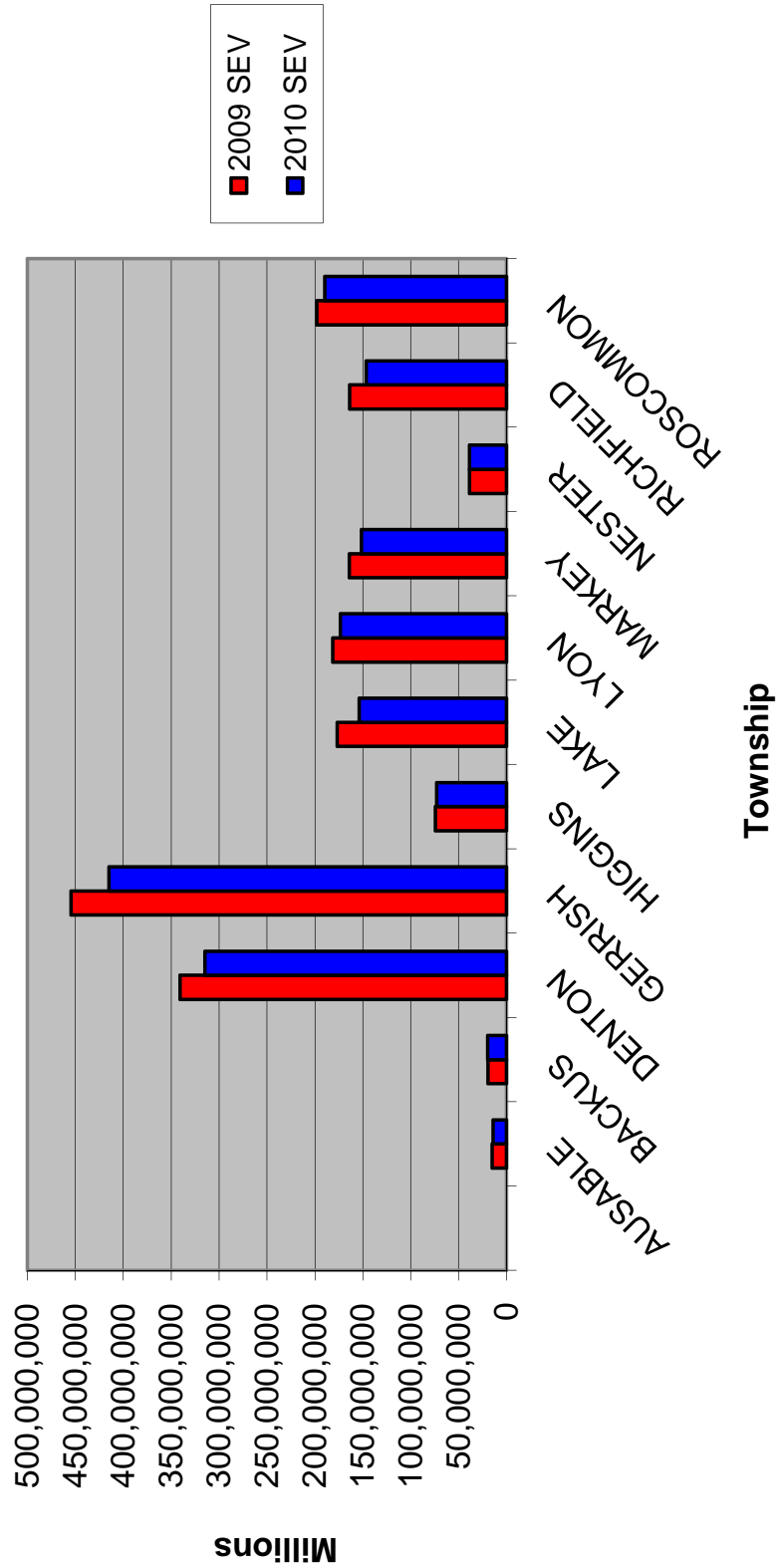
COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



EQUALIZED VALUE CHANGE 2009 TO 2010



ROSCOMMON COUNTY

UNIT TOTALS

2010 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,121,000	882,166	14,003,166
BACKUS	18,718,700	873,940	19,592,640
DENTON	306,211,150	8,568,300	314,779,450
GERRISH	410,483,700	4,281,400	414,765,100
HIGGINS/VILLAGE	63,935,900	9,084,510	73,020,410
LAKE	151,905,187	1,967,000	153,872,187
LYON	171,872,900	1,626,715	173,499,615
MARKEY	148,271,500	3,206,600	151,478,100
NESTER	38,128,900	428,690	38,557,590
RICHFIELD	142,792,000	3,816,199	146,608,199
ROSCOMMON	183,478,800	6,245,700	189,724,500
COUNTY TOTAL	1,648,919,737	40,981,220	1,689,900,957

2010 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,121,000	882,166	14,003,166
BACKUS	18,718,700	873,940	19,592,640
DENTON	306,211,150	8,568,300	314,779,450
GERRISH	410,483,700	4,281,400	414,765,100
HIGGINS/VILLAGE	63,935,900	9,084,510	73,020,410
LAKE	151,905,187	1,967,000	153,872,187
LYON	171,872,900	1,626,715	173,499,615
MARKEY	148,271,500	3,206,600	151,478,100
NESTER	38,128,900	428,690	38,557,590
RICHFIELD	142,792,000	3,816,199	146,608,199
ROSCOMMON	183,478,800	6,245,700	189,724,500
COUNTY TOTAL	1,648,919,737	40,981,220	1,689,900,957

ROSCOMMON COUNTY

UNIT 2010 C.E.V. & TENTATIVE TAXABLE VALUE

UNIT	2010 C.E.V.	2010 TENTATIVE TAXABLE VALUE
AUSABLE	14,003,166	10,541,859
BACKUS	19,592,640	13,769,458
DENTON	314,779,450	283,555,627
GERRISH	414,765,100	292,158,513
HIGGINS/VILLAGE	73,020,410	60,435,779
LAKE	153,872,187	122,163,557
LYON	173,499,615	130,634,341
MARKEY	151,478,100	128,869,555
NESTER	38,557,590	25,929,369
RICHFIELD	146,608,199	128,600,747
ROSCOMMON	189,724,500	157,739,496
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COUNTY TOTAL	1,689,900,957	1,354,398,301
Percent Incease	-7.49%	-2.10%

ROSCOMMON COUNTY

2009 TAXABLE VALUE COMPARED TO 2010 TAXABLE VALUE

UNIT	2009 TAXABLE VALUE	2010 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	10,324,525	10,541,859	2.11%
BACKUS	13,318,336	13,769,458	3.39%
DENTON	293,185,550	283,555,627	-3.28%
GERRISH	293,743,589	292,158,513	-0.54%
HIGGINS/VILLAGE	59,655,819	60,435,779	1.31%
LAKE	126,959,936	122,163,557	-3.78%
LYON	131,240,979	130,634,341	-0.46%
MARKEY	132,695,571	128,869,555	-2.88%
NESTER	25,594,689	25,929,369	1.31%
RICHFIELD	135,963,461	128,600,747	-5.42%
ROSCOMMON	160,726,376	157,739,496	-1.86%
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COUNTY TOTAL	1,383,408,831	1,354,398,301	-2.10%

ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2010

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%
2010	1,689,900,957	-7.49%

ROSCOMMON COUNTY STATE EQUALIZED VALUE CHANGE 1975 TO 2010

