

**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 2012 IN COMPLIANCE WITH SECTIONS 209.5 AND
211.34 MCL, AND IN ACCORDANCE WITH
THE ASSESSMENT ROLL EQUALIZATION CERTIFICATIONS

ROBERT SCHNEIDER - CHAIRMAN
ROSCOMMON COUNTY BOARD OF COMMISSIONERS

JOHN W. CLARK, SR.
EQUALIZATION DIRECTOR

Roscommon County Board of Commissioners

District 1
David Russo

District 3
Robert Schneider

District 2
Ken Melvin

District 4
Marc J. Milburn

District 5
Lowell Souder

Department of Equalization

John W. Clark, Sr., Director

Jeff Winans, Field Appraiser II

Pam Dugan, Chief Office Clerk

PERSONAL AND REAL PROPERTY - TOTALS

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2012 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	9,794,700	9,794,700	1,498,079	1,498,079	11,292,779	11,292,779
BACKUS	22,970.93	15,145,300	15,145,300	1,110,089	1,110,089	16,255,389	16,255,389
DENTON	17,159.25	253,909,400	253,909,400	9,018,100	9,018,100	262,927,500	262,927,500
GERRISH	17,540.50	335,620,200	335,620,200	4,721,400	4,721,400	340,341,600	340,341,600
HIGGINS	46,558.00	52,821,900	52,821,900	6,787,940	6,787,940	59,609,840	59,609,840
LAKE	15,599.83	128,939,885	128,939,885	2,106,500	2,106,500	131,046,385	131,046,385
LYON	20,944.63	143,733,100	143,733,100	1,863,435	1,863,435	145,596,535	145,596,535
MARKEY	18,566.79	129,264,300	129,264,300	3,136,100	3,136,100	132,400,400	132,400,400
NESTER	46,069.08	34,605,200	34,605,200	623,312	623,312	35,228,512	35,228,512
RICHFIELD	44,216.40	120,556,500	120,556,500	4,352,574	4,352,574	124,909,074	124,909,074
ROSCOMMON	65,398.90	145,331,300	145,331,300	6,544,000	6,544,000	151,875,300	151,875,300
Totals for County	337,965.24	1,369,721,785	1,369,721,785	41,761,529	41,761,529	1,411,483,314	1,411,483,314

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 2012, 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 25th Day of April, 2012, 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 25th day of April, 2012.

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 2012 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	1,474,900	283,200	0	8,036,600	0	0	9,794,700
BACKUS	0	1,014,500	7,300	14,123,500	0	0	15,145,300
DENTON	0	36,380,100	112,100	217,417,200	0	0	253,909,400
GERRISH	171,000	6,845,400	15,300	328,588,500	0	0	335,620,200
HIGGINS	0	15,393,400	1,438,400	35,990,100	0	0	52,821,900
LAKE	0	8,368,200	0	120,571,685	0	0	128,939,885
LYON	0	1,958,000	0	141,775,100	0	0	143,733,100
MARKEY	851,800	6,825,200	125,600	121,461,700	0	0	129,264,300
NESTER	0	88,100	0	34,517,100	0	0	34,605,200
RICHFIELD	1,858,000	9,751,700	0	108,946,800	0	0	120,556,500
ROSCOMMON	549,900	28,313,400	468,700	115,999,300	0	0	145,331,300
Totals for County	4,905,600	115,221,200	2,167,400	1,247,427,585	0	0	1,369,721,785

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 2012, as determined by the Board of Commissioners of said county on the 25th 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 25th day of April, 2012.

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 2012 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	1,474,900	283,200	0	8,036,600	0	0	9,794,700
BACKUS	0	1,014,500	7,300	14,123,500	0	0	15,145,300
DENTON	0	36,380,100	112,100	217,417,200	0	0	253,909,400
GERRISH	171,000	6,845,400	15,300	328,588,500	0	0	335,620,200
HIGGINS	0	15,393,400	1,438,400	35,990,100	0	0	52,821,900
LAKE	0	8,368,200	0	120,571,685	0	0	128,939,885
LYON	0	1,958,000	0	141,775,100	0	0	143,733,100
MARKEY	851,800	6,825,200	125,600	121,461,700	0	0	129,264,300
NESTER	0	88,100	0	34,517,100	0	0	34,605,200
RICHFIELD	1,858,000	9,751,700	0	108,946,800	0	0	120,556,500
ROSCOMMON	549,900	28,313,400	468,700	115,999,300	0	0	145,331,300
Totals for County	4,905,600	115,221,200	2,167,400	1,247,427,585	0	0	1,369,721,785

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 2012, as determined by the Board of Commissioners of said county on the 25th 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. 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 25th day of April, 2012.

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	2012 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,474,900	49.56%	1.00000	1,474,900	2,976,050
BACKUS	0	0.00%	0.00000	0	0
DENTON	0	0.00%	0.00000	0	0
GERRISH	171,000	49.85%	1.00000	171,000	343,031
HIGGINS/VILLAGE	0	0.00%	0.00000	0	0
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	851,800	49.87%	1.00000	851,800	1,708,061
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,858,000	49.82%	1.00000	1,858,000	3,729,138
ROSCOMMON	549,900	49.50%	1.00000	549,900	1,110,838
COUNTY TOTAL	4,905,600	49.72%		4,905,600	9,867,118

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2012 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	283,200	49.80%	1.00000	283,200	568,721
BACKUS	1,014,500	49.91%	1.00000	1,014,500	2,032,600
DENTON	36,380,100	49.09%	1.00000	36,380,100	74,102,503
GERRISH	6,845,400	49.97%	1.00000	6,845,400	13,698,448
HIGGINS/VILLAGE	15,393,400	49.54%	1.00000	15,393,400	31,074,250
LAKE	8,368,200	49.34%	1.00000	8,368,200	16,959,164
LYON	1,958,000	49.85%	1.00000	1,958,000	3,927,502
MARKEY	6,825,200	49.42%	1.00000	6,825,200	13,809,976
NESTER	88,100	49.39%	1.00000	88,100	178,393
RICHFIELD	9,751,700	49.94%	1.00000	9,751,700	19,527,090
ROSCOMMON	28,313,400	49.95%	1.00000	28,313,400	56,680,090
COUNTY TOTAL	115,221,200	49.54%		115,221,200	232,558,737

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2012 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	7,300	49.81%	1.00000	7,300	14,655
DENTON	112,100	49.29%	1.00000	112,100	227,435
GERRISH	15,300	49.84%	1.00000	15,300	30,699
HIGGINS/VILLAGE	1,438,400	49.62%	1.00000	1,438,400	2,898,857
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	125,600	49.54%	1.00000	125,600	253,511
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	468,700	49.77%	1.00000	468,700	941,690
COUNTY TOTAL	2,167,400	49.63%		2,167,400	4,366,847

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2012 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	8,036,600	49.96%	1.00000	8,036,600	16,086,567
BACKUS	14,123,500	49.55%	1.00000	14,123,500	28,503,670
DENTON	217,417,200	49.88%	1.00000	217,417,200	435,912,897
GERRISH	328,588,500	49.58%	1.00000	328,588,500	662,715,441
HIGGINS/VILLAGE	35,990,100	49.61%	1.00000	35,990,100	72,540,269
LAKE	120,571,685	49.41%	1.00000	120,571,685	244,044,525
LYON	141,775,100	49.50%	1.00000	141,775,100	286,390,623
MARKEY	121,461,700	49.45%	1.00000	121,461,700	245,638,112
NESTER	34,517,100	49.78%	1.00000	34,517,100	69,345,381
RICHFIELD	108,946,800	49.88%	1.00000	108,946,800	218,416,567
ROSCOMMON	115,999,300	49.95%	1.00000	115,999,300	232,212,974
COUNTY TOTAL	1,247,427,585	49.66%		1,247,427,585	2,511,807,026

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2012 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,498,079	50.00%	1.00000	1,498,079	2,996,158
BACKUS	1,110,089	50.00%	1.00000	1,110,089	2,220,176
DENTON	9,018,100	49.96%	1.00000	9,018,100	18,050,205
GERRISH	4,721,400	50.00%	1.00000	4,721,400	9,442,671
HIGGINS/VILLAGE	6,787,940	49.97%	1.00000	6,787,940	13,583,131
LAKE	2,106,500	49.99%	1.00000	2,106,500	4,213,665
LYON	1,863,435	49.99%	1.00000	1,863,435	3,727,617
MARKEY	3,136,100	50.00%	1.00000	3,136,100	6,272,398
NESTER	623,312	50.00%	1.00000	623,312	1,246,624
RICHFIELD	4,352,574	50.00%	1.00000	4,352,574	8,705,147
ROSCOMMON	6,544,000	49.88%	1.00000	6,544,000	13,119,501
COUNTY TOTAL	41,761,529	49.97%		41,761,529	83,577,293

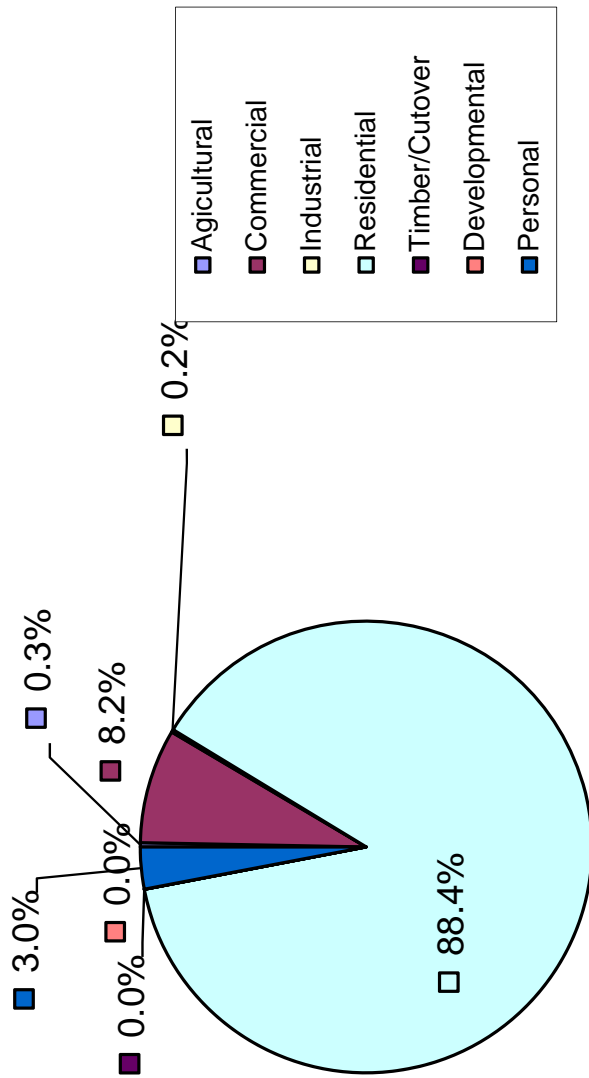
ROSCOMMON COUNTY

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

	2011	2012	% OF CHANGE	PERCENT OF COUNTY TOTAL 2011	PERCENT OF COUNTY TOTAL 2012
REAL PROPERTY	1,466,127,884	1,369,721,785	-6.58%	97.36%	97.04%
PERSONAL PROPERTY	39,709,675	41,761,529	5.17%	2.64%	2.96%
COUNTY TOTAL	1,505,837,559	1,411,483,314	-6.27%	100.00%	100.00%
AGRICULTURAL	5,215,600	4,905,600	-5.94%	0.35%	0.35%
COMMERCIAL	122,270,355	115,221,200	-5.77%	8.12%	8.16%
INDUSTRIAL	2,414,000	2,167,400	-10.22%	0.16%	0.15%
RESIDENTIAL	1,336,227,929	1,247,427,585	-6.65%	88.74%	88.38%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	39,709,675	41,761,529	5.17%	2.64%	2.96%

PERCENTAGE OF COUNTY BY CLASS - 2012

PERCENTAGE OF COUNTY BY CLASS

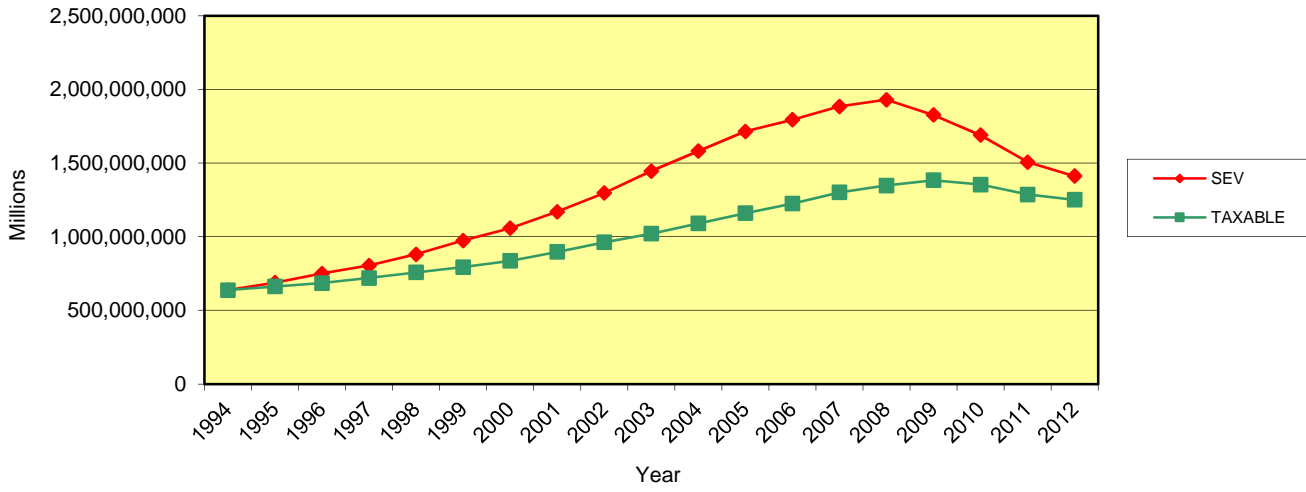


ROSCOMMON COUNTY

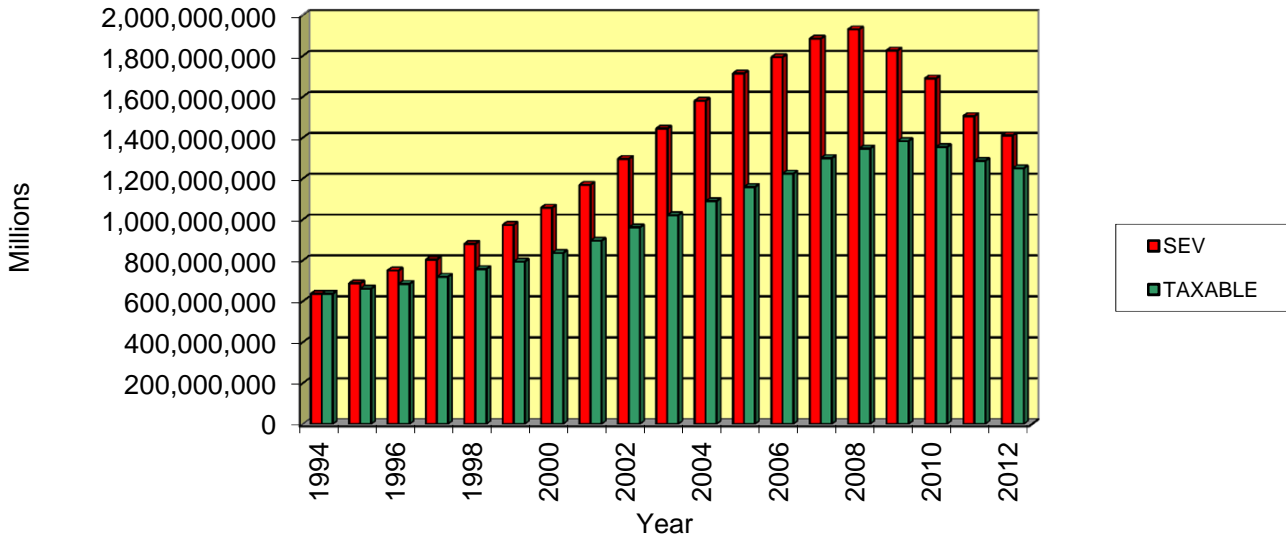
EQUALIZED VALUE CHANGE 2011 TO 2012

UNIT	2011 S.E.V.	PERCENT OF CHANGE	2012 C.E.V.
AUSABLE	13,050,208	-13.47%	11,292,779
BACKUS	17,338,546	-6.25%	16,255,389
DENTON	277,277,300	-5.18%	262,927,500
GERRISH	360,670,888	-5.64%	340,341,600
HIGGINS/VILLAGE	65,243,030	-8.63%	59,609,840
LAKE	139,782,338	-6.25%	131,046,385
LYON	158,148,013	-7.94%	145,596,535
MARKEY	142,064,800	-6.80%	132,400,400
NESTER	33,367,459	5.58%	35,228,512
RICHFIELD	141,366,877	-11.64%	124,909,074
ROSCOMMON	157,528,100	-3.59%	151,875,300
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COUNTY TOTAL	1,505,837,559	-6.27%	1,411,483,314

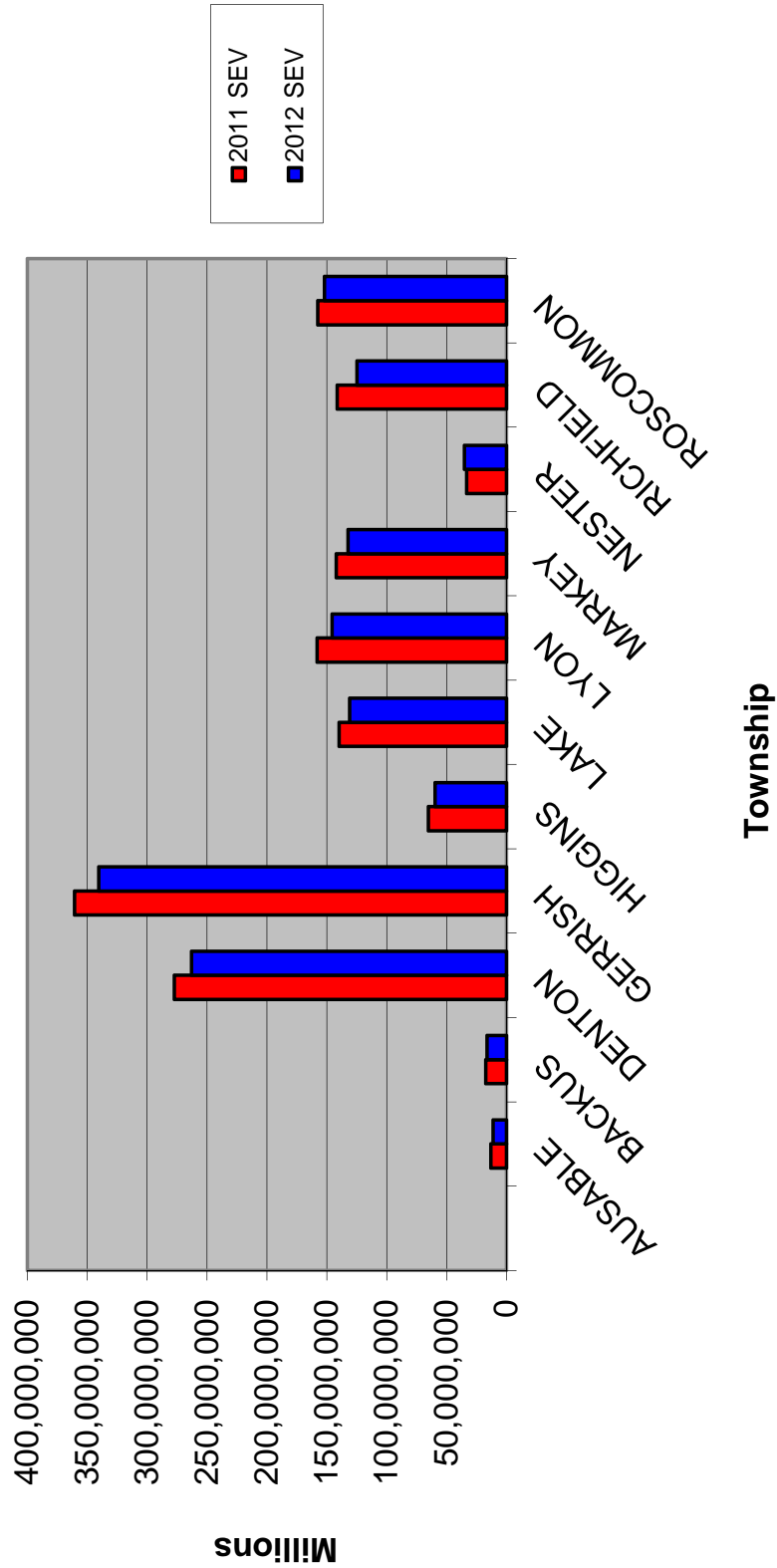
COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



EQUALIZED VALUE CHANGE 2011 TO 2012



ROSCOMMON COUNTY

UNIT TOTALS

2012 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	9,794,700	1,498,079	11,292,779
BACKUS	15,145,300	1,110,089	16,255,389
DENTON	253,909,400	9,018,100	262,927,500
GERRISH	335,620,200	4,721,400	340,341,600
HIGGINS/VILLAGE	52,821,900	6,787,940	59,609,840
LAKE	128,939,885	2,106,500	131,046,385
LYON	143,733,100	1,863,435	145,596,535
MARKEY	129,264,300	3,136,100	132,400,400
NESTER	34,605,200	623,312	35,228,512
RICHFIELD	120,556,500	4,352,574	124,909,074
ROSCOMMON	145,331,300	6,544,000	151,875,300
COUNTY TOTAL	1,369,721,785	41,761,529	1,411,483,314

2012 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	9,794,700	1,498,079	11,292,779
BACKUS	15,145,300	1,110,089	16,255,389
DENTON	253,909,400	9,018,100	262,927,500
GERRISH	335,620,200	4,721,400	340,341,600
HIGGINS/VILLAGE	52,821,900	6,787,940	59,609,840
LAKE	128,939,885	2,106,500	131,046,385
LYON	143,733,100	1,863,435	145,596,535
MARKEY	129,264,300	3,136,100	132,400,400
NESTER	34,605,200	623,312	35,228,512
RICHFIELD	120,556,500	4,352,574	124,909,074
ROSCOMMON	145,331,300	6,544,000	151,875,300
COUNTY TOTAL	1,369,721,785	41,761,529	1,411,483,314

ROSCOMMON COUNTY

UNIT 2012 C.E.V. & TENTATIVE TAXABLE VALUE

UNIT	2012 C.E.V.	2012 TENTATIVE TAXABLE VALUE
AUSABLE	11,292,779	9,269,324
BACKUS	16,255,389	13,574,979
DENTON	262,927,500	254,021,010
GERRISH	340,341,600	280,168,786
HIGGINS/VILLAGE	59,609,840	54,279,187
LAKE	131,046,385	115,806,134
LYON	145,596,535	121,389,856
MARKEY	132,400,400	118,925,297
NESTER	35,228,512	26,543,525
RICHFIELD	124,909,074	116,278,533
ROSCOMMON	151,875,300	140,032,729
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COUNTY TOTAL	1,411,483,314	1,250,289,360
Percent Incease	-6.27%	-2.86%

ROSCOMMON COUNTY

2011 TAXABLE VALUE COMPARED TO 2012 TAXABLE VALUE

UNIT	2011 TAXABLE VALUE	2012 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	10,627,110	9,269,324	-12.78%
BACKUS	13,657,583	13,574,979	-0.60%
DENTON	265,378,305	254,021,010	-4.28%
GERRISH	280,271,048	280,168,786	-0.04%
HIGGINS/VILLAGE	56,577,727	54,279,187	-4.06%
LAKE	118,101,698	115,806,134	-1.94%
LYON	124,974,692	121,389,856	-2.87%
MARKEY	124,390,545	118,925,297	-4.39%
NESTER	25,492,134	26,543,525	4.12%
RICHFIELD	124,707,549	116,278,533	-6.76%
ROSCOMMON	142,911,268	140,032,729	-2.01%
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COUNTY TOTAL	1,287,089,659	1,250,289,360	-2.86%

ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2011

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%
2011	1,505,837,559	-10.89%
2012	1,411,483,314	-6.27%

