

EQUALIZATION REPORT

2014



Roscommon County Equalization Department

April 9, 2014

John Clark, MAAO
Director

Jamie Houserman, MCAO
Deputy Director

Trish Becker
Equalization Clerk

Allison Thompson
Document Clerk

Andrea Randall
Administrative Specialist

**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 2014 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

Jamie Houserman, Deputy Director

Trish Becker, Equalization Clerk

Allison Thompson, Documents Clerk

Andrea Randall, Administrative Specialist

PERSONAL AND REAL PROPERTY - TOTALS

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2014 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	13,207,700	13,207,700	1,576,801	1,576,801	14,784,501	14,784,501
BACKUS	22,970.93	15,391,300	15,391,300	1,181,490	1,181,490	16,572,790	16,572,790
DENTON	17,159.25	260,331,500	260,331,500	7,664,700	7,664,700	267,996,200	267,996,200
GERRISH	17,540.50	332,276,600	332,276,600	4,907,400	4,907,400	337,184,000	337,184,000
HIGGINS	46,558.00	49,862,600	49,862,600	7,143,510	7,143,510	57,006,110	57,006,110
LAKE	15,599.83	119,082,750	119,082,750	2,343,100	2,343,100	121,425,850	121,425,850
LYON	20,944.63	152,948,150	152,948,150	2,388,450	2,388,450	155,336,600	155,336,600
MARKEY	18,566.79	122,134,400	122,134,400	3,092,000	3,092,000	125,226,400	125,226,400
NESTER	46,068.08	40,135,500	40,135,500	716,600	716,600	40,852,100	40,852,100
RICHFIELD	44,216.40	125,628,100	125,628,100	3,956,793	3,956,793	129,584,893	129,584,893
ROSCOMMON	65,398.90	145,136,300	145,136,300	6,194,800	6,194,800	151,331,100	151,331,100
Totals for County	337,965.24	1,376,134,900	1,376,134,900	41,165,644	41,165,644	1,417,300,544	1,417,300,544

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 2014, 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 23rd Day of April, 2014, 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 23th day of April, 2014.

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 2014 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	1,520,400	288,000	0	11,419,300	0	0	13,207,700
BACKUS	368,700	911,200	6,900	14,104,500	0	0	15,391,300
DENTON	0	34,193,600	122,400	226,015,500	0	0	260,331,500
GERRISH	0	6,585,800	15,700	325,675,100	0	0	332,276,600
HIGGINS	0	14,012,800	1,532,500	34,317,300	0	0	49,862,600
LAKE	0	7,314,200	0	111,768,550	0	0	119,082,750
LYON	0	1,910,500	0	151,037,650	0	0	152,948,150
MARKEY	853,300	6,092,100	98,100	115,090,900	0	0	122,134,400
NESTER	0	86,000	0	40,049,500	0	0	40,135,500
RICHFIELD	1,739,800	8,725,700	0	115,162,600	0	0	125,628,100
ROSCOMMON	470,800	26,257,200	366,800	118,041,500	0	0	145,136,300
Totals for County	4,953,000	106,357,100	2,142,400	1,262,682,400	0	0	1,376,134,900

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 2014, as determined by the Board of Commissioners of said county on the 23th 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 23th day of April, 2014.

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 2014 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	1,520,400	268,000	0	11,419,300	0	0	13,207,700
BACKUS	368,700	911,200	6,900	14,104,500	0	0	15,391,300
DENTON	0	34,193,600	122,400	226,015,500	0	0	260,331,500
GERRISH	0	6,585,800	15,700	325,675,100	0	0	332,276,600
HIGGINS	0	14,012,800	1,532,500	34,317,300	0	0	49,862,600
LAKE	0	7,314,200	0	111,768,550	0	0	119,082,750
LYON	0	1,910,500	0	151,037,650	0	0	152,948,150
MARKEY	853,300	6,092,100	98,100	115,090,900	0	0	122,134,400
NESTER	0	86,000	0	40,049,500	0	0	40,135,500
RICHFIELD	1,739,800	8,725,700	0	115,162,600	0	0	125,628,100
ROSCOMMON	470,800	26,257,200	366,800	118,041,500	0	0	145,136,300
Totals for County	4,953,000	106,357,100	2,142,400	1,262,682,400	0	0	1,376,134,900

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 2014, as determined by the Board of Commissioners of said county on the 23rd 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 23th day of April, 2014.

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	2014 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,520,400	49.82%	1.00000	1,520,400	3,051,980
BACKUS	368,700	50.00%	0.00000	368,700	737,400
DENTON	0	0.00%	0.00000	0	0
GERRISH	0	0.00%	0.00000	0	0
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	853,300	49.57%	1.00000	853,300	1,721,338
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,739,800	49.78%	1.00000	1,739,800	3,494,898
ROSCOMMON	470,800	49.97%	1.00000	470,800	942,244
COUNTY TOTAL	4,953,000	49.79%		4,953,000	9,947,860

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2014 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	268,000	49.70%	1.00000	268,000	539,191
BACKUS	911,200	49.69%	1.00000	911,200	1,833,694
DENTON	34,193,600	49.68%	1.00000	34,193,600	68,832,807
GERRISH	6,585,800	49.26%	1.00000	6,585,800	13,370,814
HIGGINS/VILLAGE	14,012,800	49.45%	1.00000	14,012,800	28,338,509
LAKE	7,314,200	49.72%	1.00000	7,314,200	14,711,649
LYON	1,910,500	49.88%	1.00000	1,910,500	3,830,456
MARKEY	6,092,100	49.08%	1.00000	6,092,100	12,412,909
NESTER	86,000	49.99%	1.00000	86,000	172,048
RICHFIELD	8,725,700	49.92%	1.00000	8,725,700	17,479,023
ROSCOMMON	26,257,200	49.99%	1.00000	26,257,200	52,520,202
COUNTY TOTAL	106,357,100	49.69%		106,357,100	214,041,302

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2014 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	6,900	49.47%	1.00000	6,900	13,948
DENTON	122,400	49.34%	1.00000	122,400	248,070
GERRISH	15,700	49.39%	1.00000	15,700	31,789
HIGGINS/VILLAGE	1,532,500	49.44%	1.00000	1,532,500	3,099,759
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	98,100	49.03%	1.00000	98,100	200,094
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	366,800	49.93%	1.00000	366,800	734,595
COUNTY TOTAL	2,142,400	49.50%		2,142,400	4,328,255

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2014 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	11,419,300	49.90%	1.00000	11,419,300	22,882,291
BACKUS	14,104,500	49.81%	1.00000	14,104,500	28,316,169
DENTON	226,015,500	49.73%	1.00000	226,015,500	454,485,149
GERRISH	325,675,100	49.82%	1.00000	325,675,100	653,684,138
HIGGINS/VILLAGE	34,317,300	49.59%	1.00000	34,317,300	69,208,304
LAKE	111,768,550	49.84%	1.00000	111,768,550	224,248,087
LYON	151,037,650	49.48%	1.00000	151,037,650	305,236,797
MARKEY	115,090,900	49.78%	1.00000	115,090,900	231,184,710
NESTER	40,049,500	49.96%	1.00000	40,049,500	80,156,077
RICHFIELD	115,162,600	49.65%	1.00000	115,162,600	231,970,033
ROSCOMMON	118,041,500	49.88%	1.00000	118,041,500	236,640,773
COUNTY TOTAL	1,262,682,400	49.75%		1,262,682,400	2,538,012,528

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2014 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,576,801	50.00%	1.00000	1,576,801	3,153,602
BACKUS	1,181,490	50.00%	1.00000	1,181,490	2,362,980
DENTON	7,664,700	50.00%	1.00000	7,664,700	15,329,400
GERRISH	4,907,400	50.00%	1.00000	4,907,400	9,814,800
HIGGINS/VILLAGE	7,143,510	50.00%	1.00000	7,143,510	14,287,020
LAKE	2,343,100	50.00%	1.00000	2,343,100	4,686,200
LYON	2,388,450	50.00%	1.00000	2,388,450	4,776,900
MARKEY	3,092,000	50.00%	1.00000	3,092,000	6,184,000
NESTER	716,600	50.00%	1.00000	716,600	1,433,200
RICHFIELD	3,956,793	50.00%	1.00000	3,956,793	7,913,586
ROSCOMMON	6,194,800	50.00%	1.00000	6,194,800	12,389,600
COUNTY TOTAL	41,165,644	50.00%		41,165,644	82,331,288

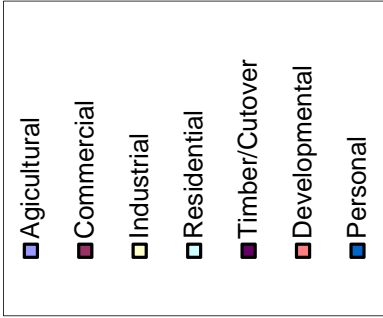
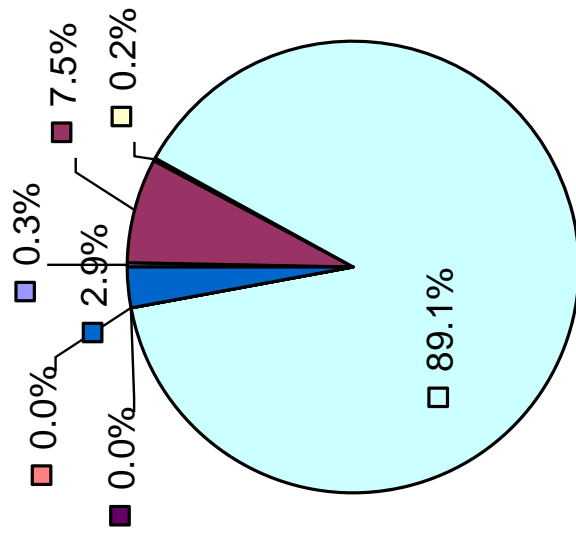
ROSCOMMON COUNTY

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

	2013	2014	% OF CHANGE	PERCENT OF COUNTY TOTAL 2013	PERCENT OF COUNTY TOTAL 2014
REAL PROPERTY	1,356,363,835	1,376,134,900	1.46%	96.27%	97.10%
PERSONAL PROPERTY	52,621,615	41,165,644	-21.77%	3.73%	2.90%
COUNTY TOTAL	1,408,985,450	1,417,300,544	0.59%	100.00%	100.00%
AGRICULTURAL	5,134,600	4,953,000	-3.54%	0.36%	0.35%
COMMERCIAL	111,435,100	106,357,100	-4.56%	7.91%	7.50%
INDUSTRIAL	2,346,800	2,142,400	-8.71%	0.17%	0.15%
RESIDENTIAL	1,237,447,335	1,262,682,400	2.04%	87.83%	89.09%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	52,621,615	41,165,644	-21.77%	3.73%	2.90%

PERCENTAGE OF COUNTY BY CLASS - 2014

PERCENTAGE OF COUNTY BY CLASS

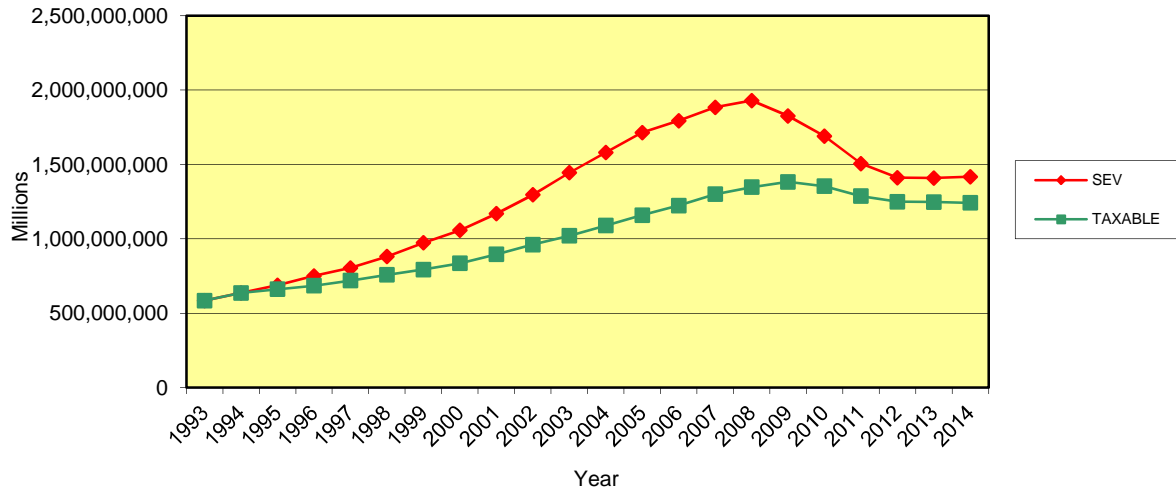


ROSCOMMON COUNTY

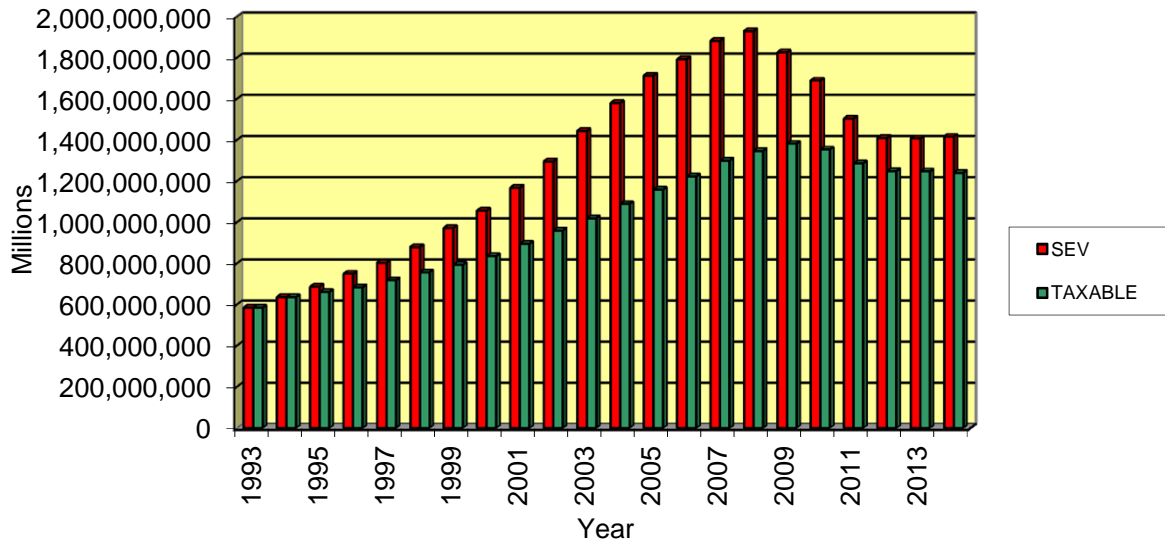
EQUALIZED VALUE CHANGE 2013 TO 2014

UNIT	2013 S.E.V.	PERCENT OF CHANGE	2014 C.E.V.
AUSABLE	14,011,135	5.52%	14,784,501
BACKUS	16,136,926	2.70%	16,572,790
DENTON	263,876,500	1.56%	267,996,200
GERRISH	337,302,000	-0.03%	337,184,000
HIGGINS/VILLAGE	57,993,140	-1.70%	57,006,110
LAKE	119,699,900	1.44%	121,425,850
LYON	155,183,251	0.10%	155,336,600
MARKEY	120,741,200	3.71%	125,226,400
NESTER	41,742,100	-2.13%	40,852,100
RICHFIELD	135,832,298	-4.60%	129,584,893
ROSCOMMON	146,467,000	3.32%	151,331,100
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COUNTY TOTAL	1,408,985,450	0.59%	1,417,300,544

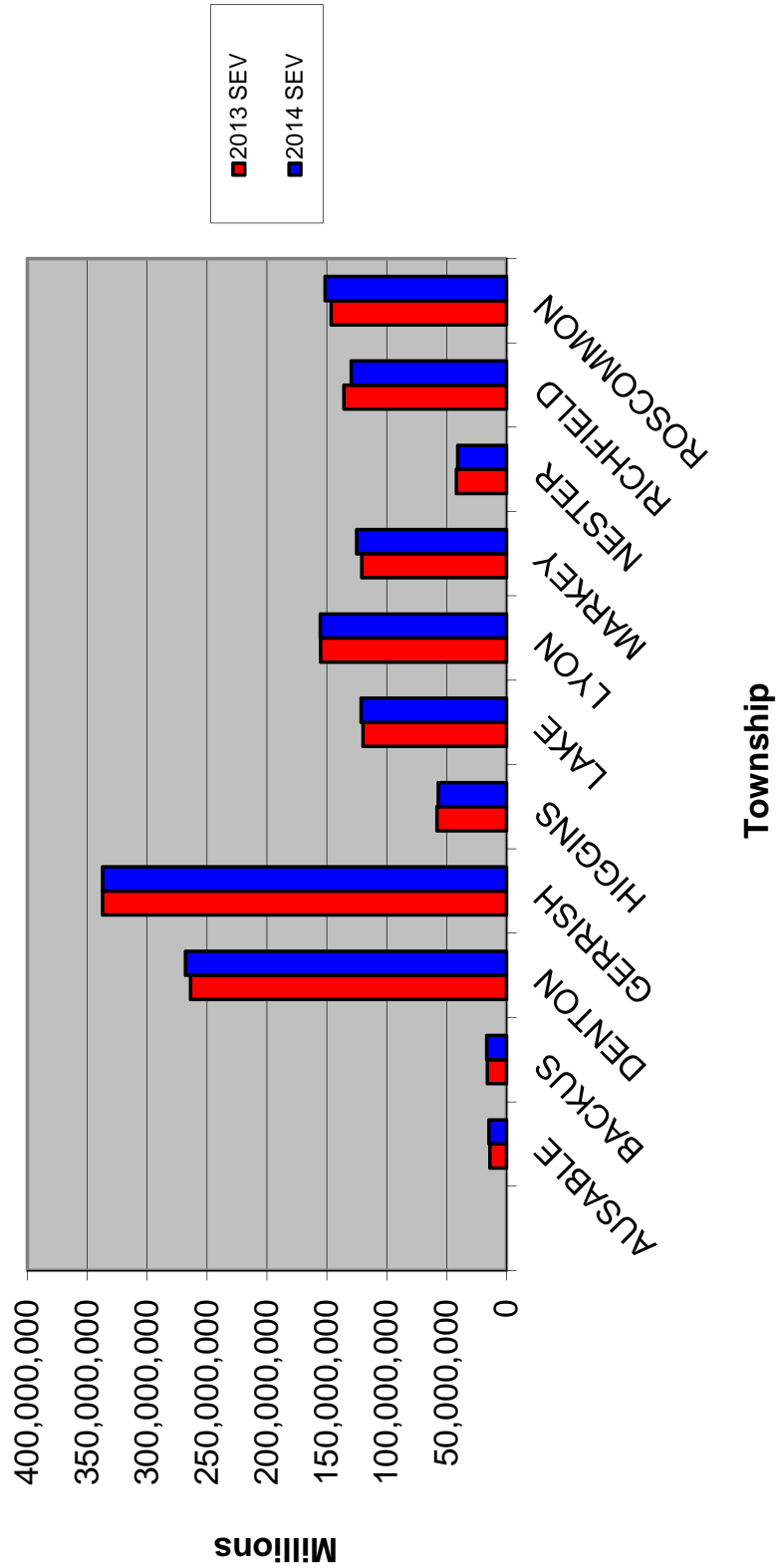
COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



EQUALIZED VALUE CHANGE 2013 TO 2014



ROSCOMMON COUNTY

UNIT TOTALS

2014 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,207,700	1,576,801	14,784,501
BACKUS	15,391,300	1,181,490	16,572,790
DENTON	260,331,500	7,664,700	267,996,200
GERRISH	332,276,600	4,907,400	337,184,000
HIGGINS/VILLAGE	49,862,600	7,143,510	57,006,110
LAKE	119,082,750	2,343,100	121,425,850
LYON	152,948,150	2,388,450	155,336,600
MARKEY	122,134,400	3,092,000	125,226,400
NESTER	40,135,500	716,600	40,852,100
RICHFIELD	125,628,100	3,956,793	129,584,893
ROSCOMMON	145,136,300	6,194,800	151,331,100
COUNTY TOTAL	1,376,134,900	41,165,644	1,417,300,544

2014 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,207,700	1,576,801	14,784,501
BACKUS	15,391,300	1,181,490	16,572,790
DENTON	260,331,500	7,664,700	267,996,200
GERRISH	332,276,600	4,907,400	337,184,000
HIGGINS/VILLAGE	49,862,600	7,143,510	57,006,110
LAKE	119,082,750	2,343,100	121,425,850
LYON	152,948,150	2,388,450	155,336,600
MARKEY	122,134,400	3,092,000	125,226,400
NESTER	40,135,500	716,600	40,852,100
RICHFIELD	125,628,100	3,956,793	129,584,893
ROSCOMMON	145,136,300	6,194,800	151,331,100
COUNTY TOTAL	1,376,134,900	41,165,644	1,417,300,544

ROSCOMMON COUNTY

UNIT 2014 C.E.V. & TENTATIVE TAXABLE VALUE

UNIT	2014 C.E.V.	2014 TENTATIVE TAXABLE VALUE
AUSABLE	14,784,501	9,928,435
BACKUS	16,572,790	14,086,012
DENTON	267,996,200	252,304,556
GERRISH	337,184,000	285,590,690
HIGGINS/VILLAGE	57,006,110	53,037,105
LAKE	121,425,850	110,484,573
LYON	155,336,600	124,569,958
MARKEY	125,226,400	111,472,599
NESTER	40,852,100	27,722,307
RICHFIELD	129,584,893	114,646,334
ROSCOMMON	151,331,100	138,016,513
=====		
COUNTY TOTAL	1,417,300,544	1,241,859,082
Percent Incease	0.59%	-0.50%

ROSCOMMON COUNTY

2013 TAXABLE VALUE COMPARED TO 2014 TAXABLE VALUE

UNIT	2013 TAXABLE VALUE	2014 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	9,625,221	9,928,435	3.15%
BACKUS	13,734,375	14,086,012	2.56%
DENTON	253,126,381	252,304,556	-0.32%
GERRISH	283,691,662	285,590,690	0.67%
HIGGINS/VILLAGE	53,966,307	53,037,105	-1.72%
LAKE	108,972,087	110,484,573	1.39%
LYON	122,936,372	124,569,958	1.33%
MARKEY	113,026,966	111,472,599	-1.38%
NESTER	27,420,091	27,722,307	1.10%
RICHFIELD	124,154,717	114,646,334	-7.66%
ROSCOMMON	137,445,813	138,016,513	0.42%
=====			
COUNTY TOTAL	1,248,099,992	1,241,859,082	-0.50%

ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2014

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%
2013	1,408,985,450	-0.18%
2014	1,417,300,544	0.59%

