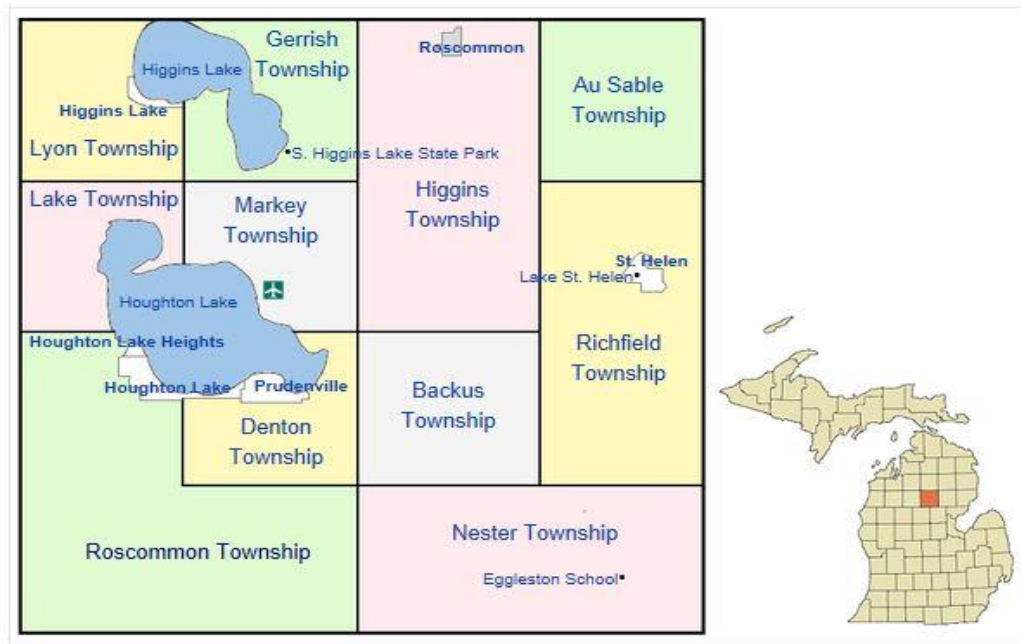


2020

Roscommon County Equalization Report



Jamie Houserman, MMAO, Director

Allison Thompson, MCAO, Assistant Director

Trish Becker, MCAT, Equalization Clerk

April 8, 2020

**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 **2020** IN COMPLIANCE WITH SECTIONS 209.5 AND
211.34 MCL, AND IN ACCORDANCE WITH
THE ASSESSMENT ROLL EQUALIZATION CERTIFICATIONS

Robert E. Schneider, CHAIRMAN
ROSCOMMON COUNTY BOARD OF COMMISSIONERS

Jamie J. Houserman, MMAO
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
Tim Muckenthaler

Department of Equalization

Jamie J. Houserman, Director

Trish Becker, Equalization Clerk

Allison Thompson, Assistant Director

PERSONAL AND REAL PROPERTY - TOTALS

ROSCOMMON COUNTY

Statement of acreage and valuation in the year **2020** made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	NUMBER OF ACRES ASSESSED	TOTAL REAL PROPERTY VALUATIONS (TOTALS FROM PAGES 2 AND 3)		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY	
	(Col. 1) ACRES Hundredths	(Col. 2) ASSESSED Valuations	(Col. 3) EQUALIZED Valuations	(Col. 4) ASSESSED Valuations	(Col. 5) EQUALIZED Valuations	(Col. 6) ASSESSED Valuations	(Col. 7) EQUALIZED Valuations
AU SABLE	22,940.93	13,968,800	13,968,800	1,855,000	1,855,000	15,823,800	15,823,800
BACKUS	22,970.93	18,233,600	18,233,600	1,701,500	1,701,500	19,935,100	19,935,100
DENTON	17,159.25	319,502,100	319,502,100	9,079,100	9,079,100	328,581,200	328,581,200
GERRISH	17,540.50	359,453,400	359,453,400	6,587,900	6,587,900	366,041,300	366,041,300
HIGGINS	46,558.00	56,012,100	56,012,100	7,807,400	7,807,400	63,819,500	63,819,500
LAKE	15,599.83	150,904,100	150,904,100	2,398,900	2,398,900	153,303,000	153,303,000
LYON	20,944.63	182,512,500	182,512,500	2,941,000	2,941,000	185,453,500	185,453,500
MARKEY	18,566.79	152,084,100	152,084,100	4,992,100	4,992,100	157,076,200	157,076,200
NESTER	46,069.08	50,563,500	50,563,500	776,200	776,200	51,339,700	51,339,700
RICHFIELD	44,216.40	151,358,200	151,358,200	4,545,200	4,545,200	155,903,400	155,903,400
ROSCOMMON	65,398.90	168,540,350	168,540,350	7,984,900	7,984,900	176,525,250	176,525,250
Totals for County	337,965.24	1,623,132,750	1,623,132,750	50,669,200	50,669,200	1,673,801,950	1,673,801,950

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, the value of the real property and the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, 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 and property taxed under P. A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 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 this 22th day of April, 2020.

Director of County Equalization

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

EQUALIZED VALUATIONS - REAL

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2020 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						
	(Col. 1) AGRICULTURAL	(Col. 2) COMMERCIAL	(Col. 3) INDUSTRIAL	(Col. 4) RESIDENTIAL	(Col. 5) TIMBER-CUTOVER	(Col. 6) DEVELOPMENTAL	(Col. 7) TOTAL REAL PROPERTY
AU SABLE	1,432,700	290,700	0	12,245,400	0	0	13,968,800
BACKUS	528,200	578,000	13,200	17,114,200	0	0	18,233,600
DENTON	0	35,765,700	0	283,736,400	0	0	319,502,100
GERRISH	0	6,333,900	18,700	353,100,800	0	0	359,453,400
HIGGINS	0	13,424,500	1,440,100	41,147,500	0	0	56,012,100
LAKE	0	6,831,000	0	144,073,100	0	0	150,904,100
LYON	0	1,882,300	0	180,630,200	0	0	182,512,500
MARKEY	916,400	6,448,800	124,600	144,594,300	0	0	152,084,100
NESTER	0	76,300	0	50,487,200	0	0	50,563,500
RICHFIELD	1,417,400	8,185,900	0	141,754,900	0	0	151,358,200
ROSCOMMON	669,800	22,014,600	365,300	145,490,650	0	0	168,540,350
Totals for County	4,964,500	101,831,700	1,961,900	1,514,374,650	0	0	1,623,132,750

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, the value of the real property and the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, 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 and property taxed under P. A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 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 this 22th day of April, 2020.

Director of County Equalization

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

ASSESSED VALUATIONS - REAL

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2020 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						
	(Col. 1) AGRICULTURAL	(Col. 2) COMMERCIAL	(Col. 3) INDUSTRIAL	(Col. 4) RESIDENTIAL	(Col. 5) TIMBER-CUTOVER	(Col. 6) DEVELOPMENTAL	(Col. 7) TOTAL REAL PROPERTY
AU SABLE	1,432,700	290,700	0	12,245,400	0	0	13,968,800
BACKUS	528,200	578,000	13,200	17,114,200	0	0	18,233,600
DENTON	0	35,765,700	0	283,736,400	0	0	319,502,100
GERRISH	0	6,333,900	18,700	353,100,800	0	0	359,453,400
HIGGINS	0	13,424,500	1,440,100	41,147,500	0	0	56,012,100
LAKE	0	6,831,000	0	144,073,100	0	0	150,904,100
LYON	0	1,882,300	0	180,630,200	0	0	182,512,500
MARKEY	916,400	6,448,800	124,600	144,594,300	0	0	152,084,100
NESTER	0	76,300	0	50,487,200	0	0	50,563,500
RICHFIELD	1,417,400	8,185,900	0	141,754,900	0	0	151,358,200
ROSCOMMON	669,800	22,014,600	365,300	145,490,650	0	0	168,540,350
Totals for County	4,964,500	101,831,700	1,961,900	1,514,374,650	0	0	1,623,132,750

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, the value of the real property and the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuance to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace and property taxed under P. A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 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 this 22th day of April, 2020.

Director of County Equalization

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

AGRICULTURAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2020 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,432,700	49.91%	1.00000	1,432,700	2,870,611
BACKUS	528,200	49.95%	1.00000	528,200	1,057,393
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	916,400	49.50%	1.00000	916,400	1,851,311
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,417,400	49.82%	1.00000	1,417,400	2,845,228
ROSCOMMON	669,800	49.78%	1.00000	669,800	1,345,466
COUNTY TOTAL	4,964,500	49.79%		4,964,500	9,970,009

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2020 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	290,700	49.82%	1.00000	290,700	583,533
BACKUS	578,000	49.95%	1.00000	578,000	1,157,161
DENTON	35,765,700	49.48%	1.00000	35,765,700	72,287,668
GERRISH	6,333,900	49.62%	1.00000	6,333,900	12,764,496
HIGGINS/VILLAGE	13,424,500	49.88%	1.00000	13,424,500	26,916,233
LAKE	6,831,000	49.22%	1.00000	6,831,000	13,877,751
LYON	1,882,300	49.99%	1.00000	1,882,300	3,765,037
MARKEY	6,448,800	49.63%	1.00000	6,448,800	12,993,051
NESTER	76,300	49.79%	1.00000	76,300	153,233
RICHFIELD	8,185,900	49.98%	1.00000	8,185,900	16,379,027
ROSCOMMON	22,014,600	49.98%	1.00000	22,014,600	44,047,315
COUNTY TOTAL	101,831,700	49.69%		101,831,700	204,924,505

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2020 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	13,200	49.69%	1.00000	13,200	26,564
DENTON	0	0.00%	0.00000	0	0
GERRISH	18,700	49.62%	1.00000	18,700	37,685
HIGGINS/VILLAGE	1,440,100	49.97%	1.00000	1,440,100	2,882,163
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	124,600	49.70%	1.00000	124,600	250,725
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	365,300	49.96%	1.00000	365,300	731,201
COUNTY TOTAL	1,961,900	49.94%		1,961,900	3,928,338

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2020 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	12,245,400	49.84%	1.00000	12,245,400	24,570,472
BACKUS	17,114,200	49.88%	1.00000	17,114,200	34,307,997
DENTON	283,736,400	49.71%	1.00000	283,736,400	570,739,659
GERRISH	353,100,800	49.56%	1.00000	353,100,800	712,408,662
HIGGINS/VILLAGE	41,147,500	49.84%	1.00000	41,147,500	82,567,367
LAKE	144,073,100	49.81%	1.00000	144,073,100	289,227,968
LYON	180,630,200	49.91%	1.00000	180,630,200	361,944,467
MARKEY	144,594,300	49.96%	1.00000	144,594,300	289,442,843
NESTER	50,487,200	49.78%	1.00000	50,487,200	101,426,788
RICHFIELD	141,754,900	49.80%	1.00000	141,754,900	284,622,894
ROSCOMMON	145,490,650	49.95%	1.00000	145,490,650	291,244,881
COUNTY TOTAL	1,514,374,650	49.77%		1,514,374,650	3,042,503,998

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2020 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,855,000	50.00%	1.00000	1,855,000	3,710,000
BACKUS	1,701,500	50.00%	1.00000	1,701,500	3,403,000
DENTON	9,079,100	50.00%	1.00000	9,079,100	18,158,200
GERRISH	6,587,900	50.00%	1.00000	6,587,900	13,175,800
HIGGINS/VILLAGE	7,807,400	50.00%	1.00000	7,807,400	15,614,800
LAKE	2,398,900	50.00%	1.00000	2,398,900	4,797,800
LYON	2,941,000	50.00%	1.00000	2,941,000	5,882,000
MARKEY	4,992,100	50.00%	1.00000	4,992,100	9,984,200
NESTER	776,200	50.00%	1.00000	776,200	1,552,400
RICHFIELD	4,545,200	50.00%	1.00000	4,545,200	9,090,400
ROSCOMMON	7,984,900	50.00%	1.00000	7,984,900	15,969,800
COUNTY TOTAL	50,669,200	50.00%		50,669,200	101,338,400

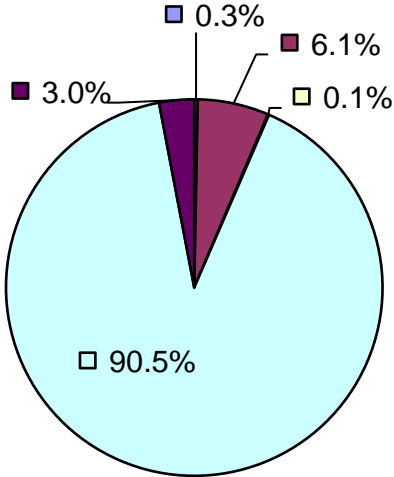
ROSCOMMON COUNTY

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

	2019	2020	% OF CHANGE	PERCENT OF COUNTY TOTAL 2019	PERCENT OF COUNTY TOTAL 2020
REAL PROPERTY	1,537,274,440	1,623,132,750	5.59%	96.96%	96.97%
PERSONAL PROPERTY	48,225,700	50,669,200	5.07%	3.04%	3.03%
COUNTY TOTAL	1,585,500,140	1,673,801,950	5.57%	100.00%	100.00%
AGRICULTURAL	4,927,800	4,964,500	0.74%	0.31%	0.30%
COMMERCIAL	100,927,300	101,831,700	0.90%	6.37%	6.08%
INDUSTRIAL	2,031,800	1,961,900	-3.44%	0.13%	0.12%
RESIDENTIAL	1,429,387,540	1,514,374,650	5.95%	90.15%	90.48%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	48,225,700	50,669,200	5.07%	3.04%	3.03%

PERCENTAGE OF COUNTY BY CLASS - 2020

PERCENTAGE OF COUNTY BY CLASS



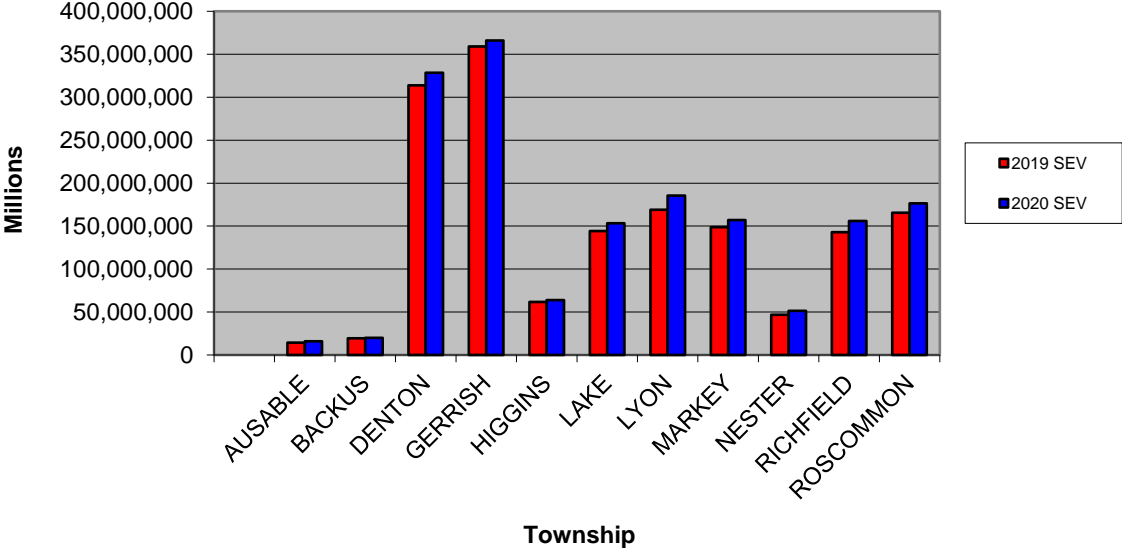
- Agricultural
- Commercial
- Industrial
- Residential
- Personal

ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 2019 TO 2020

UNIT	2019 S.E.V.	PERCENT OF CHANGE	2020 C.E.V.
AUSABLE	14,419,500	9.74%	15,823,800
BACKUS	19,468,600	2.40%	19,935,100
DENTON	313,755,400	4.73%	328,581,200
GERRISH	358,944,000	1.98%	366,041,300
HIGGINS/VILLAGE	61,781,100	3.30%	63,819,500
LAKE	144,232,700	6.29%	153,303,000
LYON	168,970,800	9.75%	185,453,500
MARKEY	148,685,500	5.64%	157,076,200
NESTER	46,837,000	9.61%	51,339,700
RICHFIELD	142,960,800	9.05%	155,903,400
ROSCOMMON	165,444,740	6.70%	176,525,250
=====			
COUNTY TOTAL	1,585,500,140	5.57%	1,673,801,950

EQUALIZED VALUE CHANGE 2019 TO 2020



ROSCOMMON COUNTY

UNIT TOTALS

2020 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,968,800	1,855,000	15,823,800
BACKUS	18,233,600	1,701,500	19,935,100
DENTON	319,502,100	9,079,100	328,581,200
GERRISH	359,453,400	6,587,900	366,041,300
HIGGINS/VILLAGE	56,012,100	7,807,400	63,819,500
LAKE	150,904,100	2,398,900	153,303,000
LYON	182,512,500	2,941,000	185,453,500
MARKEY	152,084,100	4,992,100	157,076,200
NESTER	50,563,500	776,200	51,339,700
RICHFIELD	151,358,200	4,545,200	155,903,400
ROSCOMMON	168,540,350	7,984,900	176,525,250
COUNTY TOTAL	1,623,132,750	50,669,200	1,673,801,950

2020 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,968,800	1,855,000	15,823,800
BACKUS	18,233,600	1,701,500	19,935,100
DENTON	319,502,100	9,079,100	328,581,200
GERRISH	359,453,400	6,587,900	366,041,300
HIGGINS/VILLAGE	56,012,100	7,807,400	63,819,500
LAKE	150,904,100	2,398,900	153,303,000
LYON	182,512,500	2,941,000	185,453,500
MARKEY	152,084,100	4,992,100	157,076,200
NESTER	50,563,500	776,200	51,339,700
RICHFIELD	151,358,200	4,545,200	155,903,400
ROSCOMMON	168,540,350	7,984,900	176,525,250
COUNTY TOTAL	1,623,132,750	50,669,200	1,673,801,950

ROSCOMMON COUNTY

UNIT 2020 C.E.V. & TENTATIVE TAXABLE VALUE

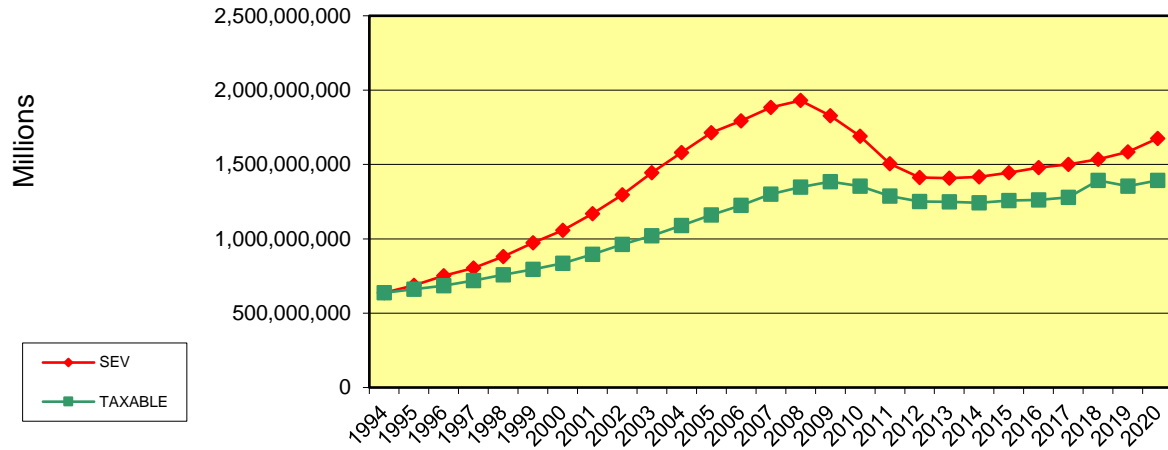
UNIT	2020 C.E.V.	2020 TENTATIVE TAXABLE VALUE
AUSABLE	15,823,800	11,266,841
BACKUS	19,935,100	16,951,175
DENTON	328,581,200	283,507,839
GERRISH	366,041,300	320,773,214
HIGGINS/VILLAGE	63,819,500	55,538,739
LAKE	153,303,000	126,280,854
LYON	185,453,500	141,206,012
MARKEY	157,076,200	129,574,789
NESTER	51,339,700	30,379,028
RICHFIELD	155,903,400	127,744,682
ROSCOMMON	176,525,250	149,348,724
=====		
COUNTY TOTAL	1,673,801,950	1,392,571,897
Percent Incease	5.57%	2.83%

ROSCOMMON COUNTY

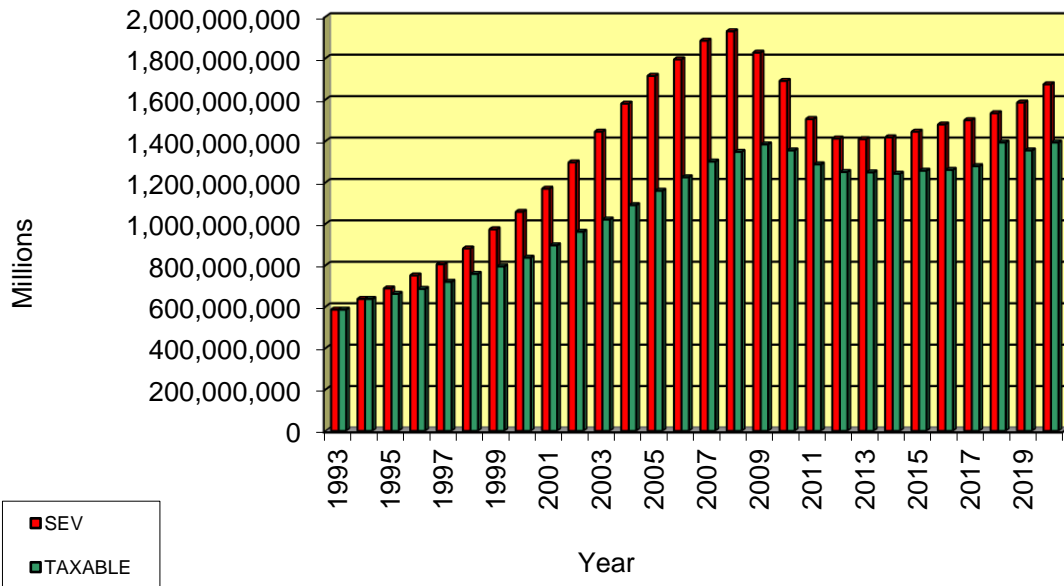
2019 TAXABLE VALUE COMPARED TO 2020 TAXABLE VALUE

UNIT	2019 TAXABLE VALUE	2020 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	10,515,098	11,266,841	7.15%
BACKUS	16,424,620	16,951,175	3.21%
DENTON	274,377,794	283,507,839	3.33%
GERRISH	314,057,185	320,773,214	2.14%
HIGGINS/VILLAGE	54,903,317	55,538,739	1.16%
LAKE	122,666,684	126,280,854	2.95%
LYON	136,615,110	141,206,012	3.36%
MARKEY	125,852,973	129,574,789	2.96%
NESTER	29,376,238	30,379,028	3.41%
RICHFIELD	123,758,795	127,744,682	3.22%
ROSCOMMON	145,748,471	149,348,724	2.47%
=====			
COUNTY TOTAL	1,354,296,285	1,392,571,897	2.83%

COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2020

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%
2015	1,444,493,794	1.92%
2016	1,479,512,895	2.42%
2017	1,500,282,755	1.40%
2018	1,534,157,880	2.26%
2019	1,585,500,140	3.35%
2020	1,673,801,950	5.57%

ROSCOMMON COUNTY STATE EQUALIZED VALUE CHANGE 1975 TO 2020

