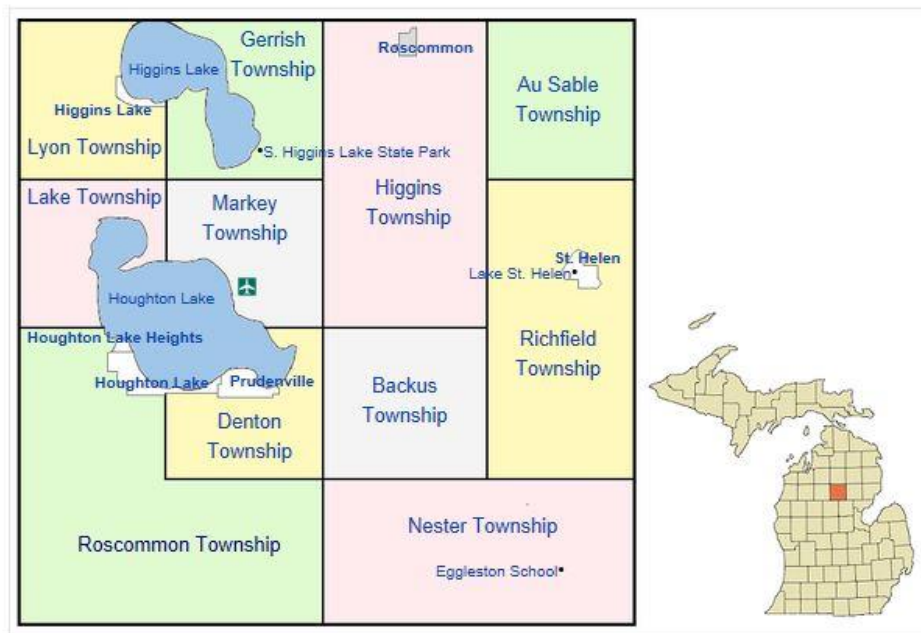


2021

Roscommon County Equalization Report



Jamie Houserman, MMAO, Director

Allison Thompson, MAAO, Assistant Director

Trish Becker, MCAT, Equalization Clerk

April 14, 2021

**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 **2021** 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 **2021** 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	13,596,600	13,596,600	3,269,291	3,269,291	16,865,891	16,865,891
BACKUS	22,970.93	19,875,700	19,875,700	1,727,900	1,727,900	21,603,600	21,603,600
DENTON	17,159.25	336,985,900	336,985,900	9,406,400	9,406,400	346,392,300	346,392,300
GERRISH	17,540.50	375,435,800	375,435,800	6,817,800	6,817,800	382,253,600	382,253,600
HIGGINS	46,558.00	59,634,500	59,634,500	7,500,700	7,500,700	67,135,200	67,135,200
LAKE	15,599.83	156,923,900	156,923,900	2,497,400	2,497,400	159,421,300	159,421,300
LYON	20,944.63	190,434,200	190,434,200	3,111,100	3,111,100	193,545,300	193,545,300
MARKEY	18,566.79	160,974,400	160,974,400	4,953,300	4,953,300	165,927,700	165,927,700
NESTER	46,069.08	53,263,900	53,263,900	823,100	823,100	54,087,000	54,087,000
RICHFIELD	44,216.40	165,969,000	165,969,000	4,667,100	4,667,100	170,636,100	170,636,100
ROSCOMMON	65,398.90	179,530,500	179,530,500	7,767,200	7,767,200	187,297,700	187,297,700
Totals for County	337,965.24	1,712,624,400	1,712,624,400	52,541,291	52,541,291	1,765,165,691	1,765,165,691

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 **28th day of April, 2021**.

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 2021 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	1,548,100	294,300	0	11,754,200	0	0	13,596,600
BACKUS	558,500	594,800	13,400	18,709,000	0	0	19,875,700
DENTON	0	35,952,000	0	301,033,900	0	0	336,985,900
GERRISH	0	6,842,200	19,000	368,574,600	0	0	375,435,800
HIGGINS	0	13,484,000	1,654,300	44,496,200	0	0	59,634,500
LAKE	0	6,729,900	0	150,194,000	0	0	156,923,900
LYON	0	2,820,500	0	187,613,700	0	0	190,434,200
MARKEY	961,300	6,087,200	123,800	153,802,100	0	0	160,974,400
NESTER	0	76,400	0	53,187,500	0	0	53,263,900
RICHFIELD	1,663,300	7,640,600	0	156,665,100	0	0	165,969,000
ROSCOMMON	685,800	22,105,200	361,600	156,377,900	0	0	179,530,500
Totals for County	5,417,000	102,627,100	2,172,100	1,602,408,200	0	0	1,712,624,400

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 28th day of April, 2021.

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 2021 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	1,548,100	294,300	0	11,754,200	0	0	13,596,600
BACKUS	558,500	594,800	13,400	18,709,000	0	0	19,875,700
DENTON	0	35,952,000	0	301,033,900	0	0	336,985,900
GERRISH	0	6,842,200	19,000	368,574,600	0	0	375,435,800
HIGGINS	0	13,484,000	1,654,300	44,496,200	0	0	59,634,500
LAKE	0	6,729,900	0	150,194,000	0	0	156,923,900
LYON	0	2,820,500	0	187,613,700	0	0	190,434,200
MARKEY	961,300	6,087,200	123,800	153,802,100	0	0	160,974,400
NESTER	0	76,400	0	53,187,500	0	0	53,263,900
RICHFIELD	1,663,300	7,640,600	0	156,665,100	0	0	165,969,000
ROSCOMMON	685,800	22,105,200	361,600	156,377,900	0	0	179,530,500
Totals for County	5,417,000	102,627,100	2,172,100	1,602,408,200	0	0	1,712,624,400

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 28th day of April, 2021.

Director of County Equalization

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

AGRICULTURAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,548,100	49.68%	1.00000	1,548,100	3,116,371
BACKUS	558,500	49.90%	1.00000	558,500	1,119,219
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	961,300	49.86%	1.00000	961,300	1,928,045
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,663,300	49.69%	1.00000	1,663,300	3,347,520
ROSCOMMON	685,800	49.89%	1.00000	685,800	1,374,513
COUNTY TOTAL	5,417,000	49.76%		5,417,000	10,885,668

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	294,300	49.80%	1.00000	294,300	590,982
BACKUS	594,800	49.97%	1.00000	594,800	1,190,331
DENTON	35,952,000	49.55%	1.00000	35,952,000	72,556,715
GERRISH	6,842,200	49.87%	1.00000	6,842,200	13,720,590
HIGGINS/VILLAGE	13,484,000	49.70%	1.00000	13,484,000	27,130,893
LAKE	6,729,900	49.34%	1.00000	6,729,900	13,639,987
LYON	2,820,500	49.58%	1.00000	2,820,500	5,688,477
MARKEY	6,087,200	49.71%	1.00000	6,087,200	12,244,448
NESTER	76,400	49.74%	1.00000	76,400	153,586
RICHFIELD	7,640,600	49.92%	1.00000	7,640,600	15,304,238
ROSCOMMON	22,105,200	49.92%	1.00000	22,105,200	44,277,572
COUNTY TOTAL	102,627,100	49.70%		102,627,100	206,497,819

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	13,400	49.86%	1.00000	13,400	26,876
DENTON	0	0.00%	0.00000	0	0
GERRISH	19,000	49.39%	1.00000	19,000	38,472
HIGGINS/VILLAGE	1,654,300	49.49%	1.00000	1,654,300	3,342,930
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	123,800	49.67%	1.00000	123,800	249,269
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	361,600	49.77%	1.00000	361,600	726,536
COUNTY TOTAL	2,172,100	49.55%		2,172,100	4,384,083

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	11,754,200	49.70%	1.00000	11,754,200	23,651,406
BACKUS	18,709,000	49.96%	1.00000	18,709,000	37,445,770
DENTON	301,033,900	49.50%	1.00000	301,033,900	608,170,086
GERRISH	368,574,600	49.85%	1.00000	368,574,600	739,338,587
HIGGINS/VILLAGE	44,496,200	49.76%	1.00000	44,496,200	89,414,742
LAKE	150,194,000	49.74%	1.00000	150,194,000	301,933,657
LYON	187,613,700	49.97%	1.00000	187,613,700	375,455,461
MARKEY	153,802,100	49.90%	1.00000	153,802,100	308,206,350
NESTER	53,187,500	49.68%	1.00000	53,187,500	107,061,711
RICHFIELD	156,665,100	49.62%	1.00000	156,665,100	315,729,573
ROSCOMMON	156,377,900	49.76%	1.00000	156,377,900	314,249,505
COUNTY TOTAL	1,602,408,200	49.75%		1,602,408,200	3,220,656,848

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2021 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	3,269,291	50.00%	1.00000	3,269,291	6,538,582
BACKUS	1,727,900	50.00%	1.00000	1,727,900	3,455,800
DENTON	9,406,400	50.00%	1.00000	9,406,400	18,812,800
GERRISH	6,817,800	50.00%	1.00000	6,817,800	13,635,600
HIGGINS/VILLAGE	7,500,700	50.00%	1.00000	7,500,700	15,001,400
LAKE	2,497,400	50.00%	1.00000	2,497,400	4,994,800
LYON	3,111,100	50.00%	1.00000	3,111,100	6,222,200
MARKEY	4,953,300	50.00%	1.00000	4,953,300	9,906,600
NESTER	823,100	50.00%	1.00000	823,100	1,646,200
RICHFIELD	4,667,100	50.00%	1.00000	4,667,100	9,334,200
ROSCOMMON	7,767,200	50.00%	1.00000	7,767,200	15,534,400
COUNTY TOTAL	52,541,291	50.00%		52,541,291	105,082,582

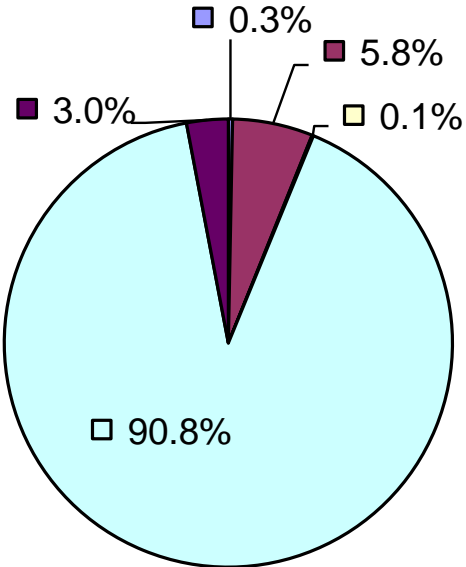
ROSCOMMON COUNTY

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

	2020	2021	% OF CHANGE	PERCENT OF COUNTY TOTAL 2020	PERCENT OF COUNTY TOTAL 2021
REAL PROPERTY	1,623,132,750	1,712,624,400	5.51%	96.97%	97.02%
PERSONAL PROPERTY	50,669,200	52,541,291	3.69%	3.03%	2.98%
COUNTY TOTAL	1,673,801,950	1,765,165,691	5.46%	100.00%	100.00%
AGRICULTURAL	4,964,500	5,417,000	9.11%	0.30%	0.31%
COMMERCIAL	101,831,700	102,627,100	0.78%	6.08%	5.81%
INDUSTRIAL	1,961,900	2,172,100	10.71%	0.12%	0.12%
RESIDENTIAL	1,514,374,650	1,602,408,200	5.81%	90.48%	90.78%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	50,669,200	52,541,291	3.69%	3.03%	2.98%

PERCENTAGE OF COUNTY BY CLASS - 2021

PERCENTAGE OF COUNTY BY CLASS



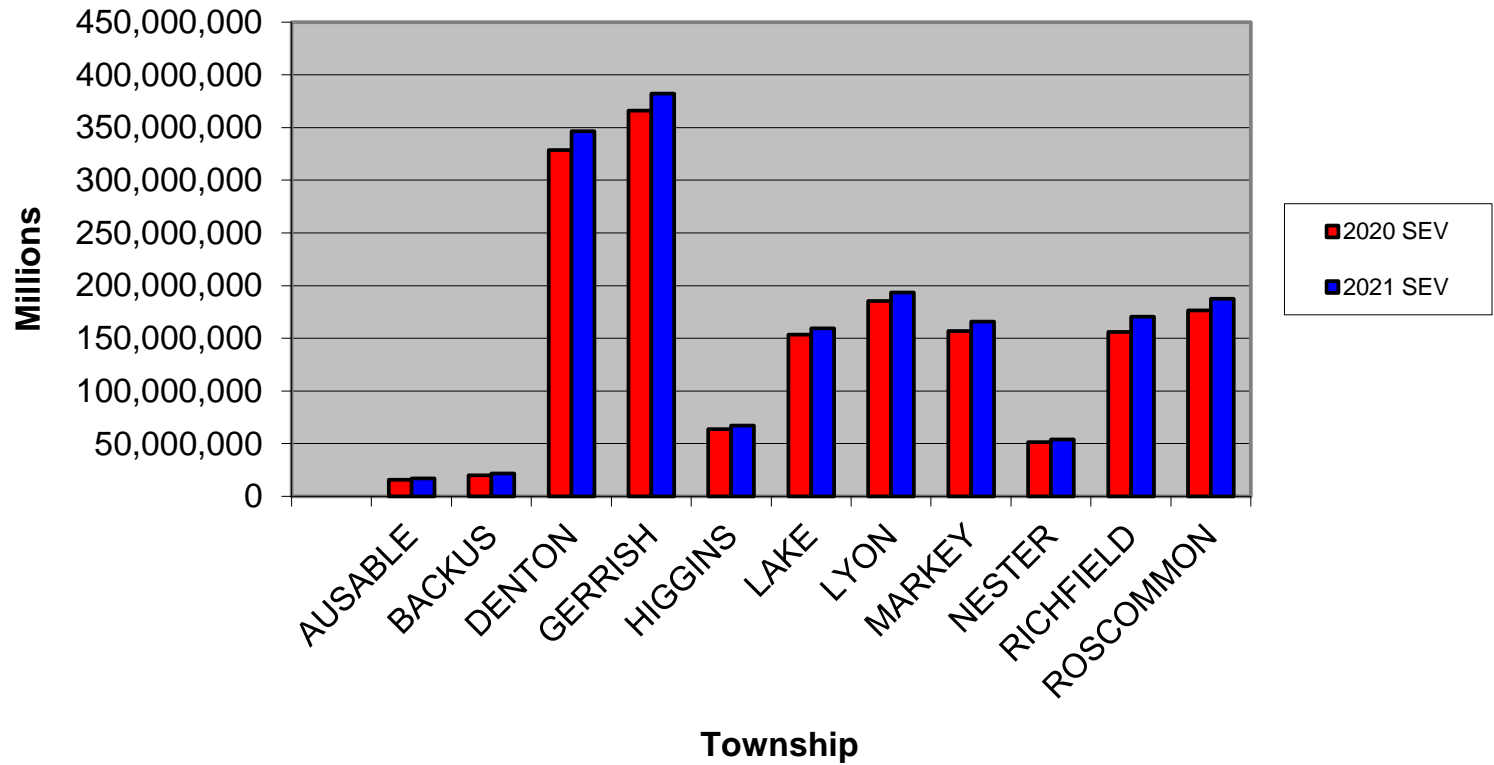
- Agricultural
- Commercial
- Industrial
- Residential
- Personal

ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 2020 TO 2021

UNIT	2020 S.E.V.	PERCENT OF CHANGE	2021 C.E.V.
AUSABLE	15,823,800	6.59%	16,865,891
BACKUS	19,935,100	8.37%	21,603,600
DENTON	328,581,200	5.42%	346,392,300
GERRISH	366,041,300	4.43%	382,253,600
HIGGINS/VILLAGE	63,819,500	5.20%	67,135,200
LAKE	153,303,000	3.99%	159,421,300
LYON	185,453,500	4.36%	193,545,300
MARKEY	157,076,200	5.64%	165,927,700
NESTER	51,339,700	5.35%	54,087,000
RICHFIELD	155,903,400	9.45%	170,636,100
ROSCOMMON	176,525,250	6.10%	187,297,700
=====			
COUNTY TOTAL	1,673,801,950	5.46%	1,765,165,691

EQUALIZED VALUE CHANGE 2020 TO 2021



ROSCOMMON COUNTY

UNIT TOTALS

2021 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,596,600	3,269,291	16,865,891
BACKUS	19,875,700	1,727,900	21,603,600
DENTON	336,985,900	9,406,400	346,392,300
GERRISH	375,435,800	6,817,800	382,253,600
HIGGINS/VILLAGE	59,634,500	7,500,700	67,135,200
LAKE	156,923,900	2,497,400	159,421,300
LYON	190,434,200	3,111,100	193,545,300
MARKEY	160,974,400	4,953,300	165,927,700
NESTER	53,263,900	823,100	54,087,000
RICHFIELD	165,969,000	4,667,100	170,636,100
ROSCOMMON	179,530,500	7,767,200	187,297,700
COUNTY TOTAL	1,712,624,400	52,541,291	1,765,165,691

2021 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	13,596,600	3,269,291	16,865,891
BACKUS	19,875,700	1,727,900	21,603,600
DENTON	336,985,900	9,406,400	346,392,300
GERRISH	375,435,800	6,817,800	382,253,600
HIGGINS/VILLAGE	59,634,500	7,500,700	67,135,200
LAKE	156,923,900	2,497,400	159,421,300
LYON	190,434,200	3,111,100	193,545,300
MARKEY	160,974,400	4,953,300	165,927,700
NESTER	53,263,900	823,100	54,087,000
RICHFIELD	165,969,000	4,667,100	170,636,100
ROSCOMMON	179,530,500	7,767,200	187,297,700
COUNTY TOTAL	1,712,624,400	52,541,291	1,765,165,691

ROSCOMMON COUNTY

UNIT 2021 C.E.V. & TENTATIVE TAXABLE VALUE

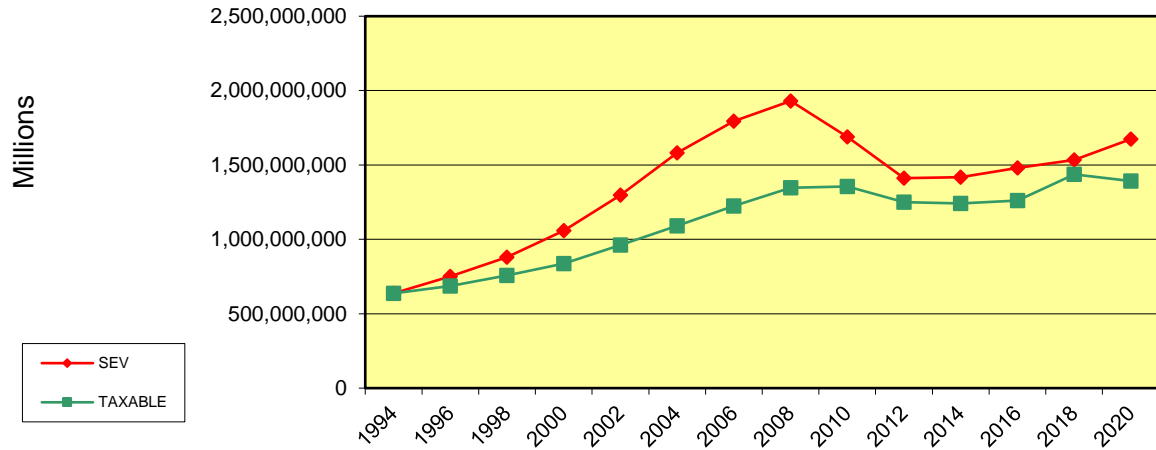
UNIT	2021 C.E.V.	2021 TENTATIVE TAXABLE VALUE
AUSABLE	16,865,891	12,850,511
BACKUS	21,603,600	17,667,259
DENTON	346,392,300	292,576,451
GERRISH	382,253,600	328,397,520
HIGGINS/VILLAGE	67,135,200	56,617,239
LAKE	159,421,300	130,391,424
LYON	193,545,300	147,523,374
MARKEY	165,927,700	133,074,914
NESTER	54,087,000	31,828,022
RICHFIELD	170,636,100	131,962,693
ROSCOMMON	187,297,700	153,823,038
=====		
COUNTY TOTAL	1,765,165,691	1,436,712,445
Percent Incease	5.46%	3.17%

ROSCOMMON COUNTY

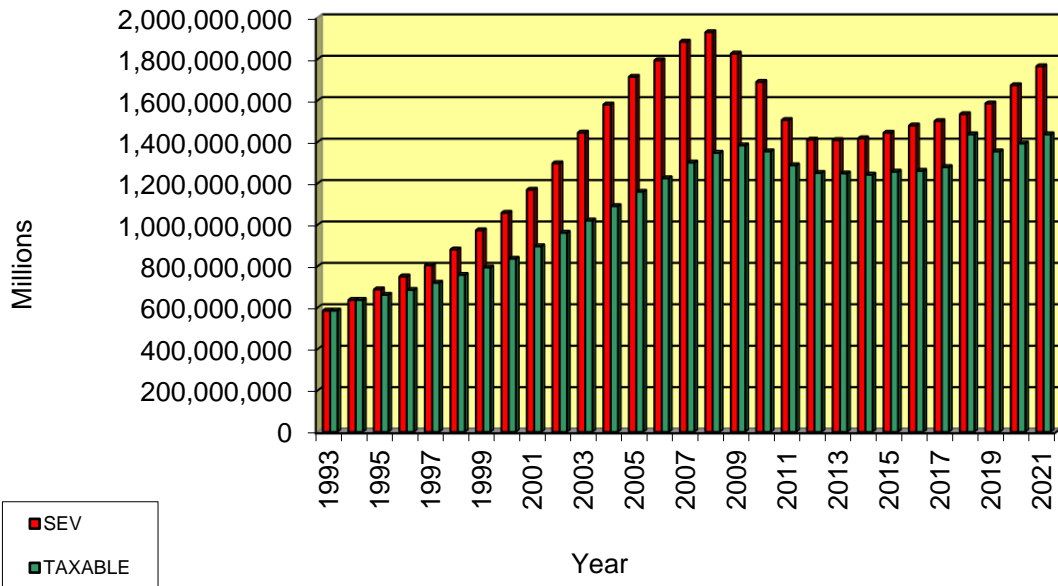
2020 TAXABLE VALUE COMPARED TO 2021 TAXABLE VALUE

UNIT	2020 TAXABLE VALUE	2021 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	11,266,841	12,850,511	14.06%
BACKUS	16,951,175	17,667,259	4.22%
DENTON	283,507,839	292,576,451	3.20%
GERRISH	320,773,214	328,397,520	2.38%
HIGGINS/VILLAGE	55,538,739	56,617,239	1.94%
LAKE	126,280,854	130,391,424	3.26%
LYON	141,206,012	147,523,374	4.47%
MARKEY	129,574,789	133,074,914	2.70%
NESTER	30,379,028	31,828,022	4.77%
RICHFIELD	127,744,682	131,962,693	3.30%
ROSCOMMON	149,348,724	153,823,038	3.00%
=====			
COUNTY TOTAL	1,392,571,897	1,436,712,445	3.17%

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%
2021	1,765,165,691	5.46%

ROSCOMMON COUNTY STATE EQUALIZED VALUE CHANGE 1975 TO 2021

