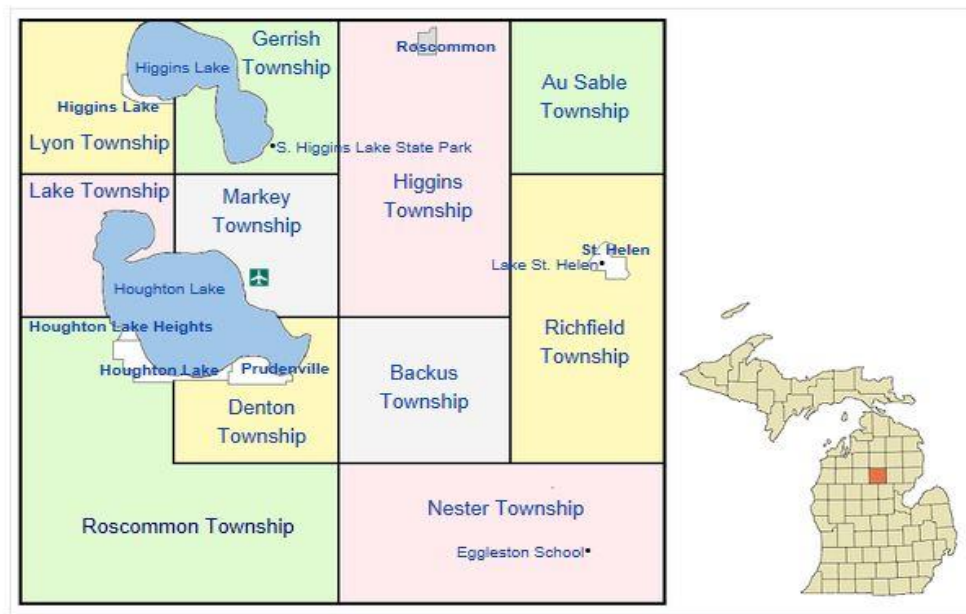


2022

Roscommon County Equalization Report



Jamie Houserman, MMAO, Director
Brittany Baker, Mapping/GIS Coordinator
Allison Thompson, MAAO, Assistant Director
Greta Dipzinski, Equalization Clerk

April 27, 2022

**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 **2022** 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, MMAO, Director
Brittany Baker, Mapping/GIS Coordinator
Allison Thompson, MAAO, Assistant Director
Greta Dipzinski, Assistant Director

PERSONAL AND REAL PROPERTY - TOTALS

ROSCOMMON COUNTY

Statement of acreage and valuation in the year **2022** 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)	(Col. 2)	(Col. 3)	(Col. 4)	(Col. 5)	(Col. 6)	(Col. 7)
	ACRES Hundredths	ASSESSED Valuations	EQUALIZED Valuations	ASSESSED Valuations	EQUALIZED Valuations	ASSESSED Valuations	EQUALIZED Valuations
AU SABLE	22,940.93	16,316,450	16,316,450	2,359,700	2,359,700	18,676,150	18,676,150
BACKUS	22,970.93	22,535,700	22,535,700	2,015,900	2,015,900	24,551,600	24,551,600
DENTON	17,159.25	382,640,400	382,640,400	9,652,200	9,652,200	392,292,600	392,292,600
GERRISH	17,540.50	437,101,300	437,101,300	7,580,300	7,580,300	444,681,600	444,681,600
HIGGINS	46,558.00	62,616,400	62,616,400	9,190,200	9,190,200	71,806,600	71,806,600
LAKE	15,599.83	172,207,200	172,207,200	2,708,800	2,708,800	174,916,000	174,916,000
LYON	20,944.63	206,952,100	206,952,100	3,211,000	3,211,000	210,163,100	210,163,100
MARKEY	18,566.79	173,572,400	173,572,400	4,877,200	4,877,200	178,449,600	178,449,600
NESTER	46,069.08	59,602,000	59,602,000	852,100	852,100	60,454,100	60,454,100
RICHFIELD	44,216.40	175,092,100	175,092,100	4,859,200	4,859,200	179,951,300	179,951,300
ROSCOMMON	65,398.90	193,444,500	193,444,500	7,968,300	7,968,300	201,412,800	201,412,800
Totals for County	337,965.24	1,902,080,550	1,902,080,550	55,274,900	55,274,900	1,957,355,450	1,957,355,450

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 **27th day of April, 2022.**

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 2022 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	1,571,600	2,880,200	0	11,864,650	0	0	16,316,450
BACKUS	812,200	598,300	13,600	21,111,600	0	0	22,535,700
DENTON	0	38,998,600	0	343,641,800	0	0	382,640,400
GERRISH	0	8,176,700	19,500	428,905,100	0	0	437,101,300
HIGGINS	0	13,438,000	1,736,400	47,442,000	0	0	62,616,400
LAKE	0	6,992,900	0	165,214,300	0	0	172,207,200
LYON	0	3,106,700	0	203,845,400	0	0	206,952,100
MARKEY	1,018,900	6,095,100	126,400	166,332,000	0	0	173,572,400
NESTER	0	146,300	0	59,455,700	0	0	59,602,000
RICHFIELD	1,782,800	7,737,800	0	165,571,500	0	0	175,092,100
ROSCOMMON	731,400	21,733,500	347,900	170,631,700	0	0	193,444,500
Totals for County	5,916,900	109,904,100	2,243,800	1,784,015,750	0	0	1,902,080,550

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 27th day of April, 2022.

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 2022 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	1,571,600	2,880,200	0	11,864,650	0	0	16,316,450
BACKUS	812,200	598,300	13,600	21,111,600	0	0	22,535,700
DENTON	0	38,998,600	0	343,641,800	0	0	382,640,400
GERRISH	0	8,176,700	19,500	428,905,100	0	0	437,101,300
HIGGINS	0	13,438,000	1,736,400	47,442,000	0	0	62,616,400
LAKE	0	6,992,900	0	165,214,300	0	0	172,207,200
LYON	0	3,106,700	0	203,845,400	0	0	206,952,100
MARKEY	1,018,900	6,095,100	126,400	166,332,000	0	0	173,572,400
NESTER	0	146,300	0	59,455,700	0	0	59,602,000
RICHFIELD	1,782,800	7,737,800	0	165,571,500	0	0	175,092,100
ROSCOMMON	731,400	21,733,500	347,900	170,631,700	0	0	193,444,500
Totals for County	5,916,900	109,904,100	2,243,800	1,784,015,750	0	0	1,902,080,550

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 27th day of April, 2022.

Director of County Equalization

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

AGRICULTURAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2022 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,571,600	49.46%	1.00000	1,571,600	3,177,545
BACKUS	812,200	49.98%	1.00000	812,200	1,625,163
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	1,018,900	49.55%	1.00000	1,018,900	2,056,401
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,782,800	49.74%	1.00000	1,782,800	3,583,926
ROSCOMMON	731,400	49.65%	1.00000	731,400	1,473,083
COUNTY TOTAL	5,916,900	49.65%		5,916,900	11,916,118

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2022 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	2,880,200	49.98%	1.00000	2,880,200	5,762,706
BACKUS	598,300	49.74%	1.00000	598,300	1,202,831
DENTON	38,998,600	49.86%	1.00000	38,998,600	78,220,218
GERRISH	8,176,700	49.60%	1.00000	8,176,700	16,486,251
HIGGINS/VILLAGE	13,438,000	49.90%	1.00000	13,438,000	26,928,784
LAKE	6,992,900	49.47%	1.00000	6,992,900	14,136,167
LYON	3,106,700	49.34%	1.00000	3,106,700	6,296,339
MARKEY	6,095,100	49.87%	1.00000	6,095,100	12,221,363
NESTER	146,300	49.61%	1.00000	146,300	294,909
RICHFIELD	7,737,800	49.49%	1.00000	7,737,800	15,634,421
ROSCOMMON	21,733,500	49.99%	1.00000	21,733,500	43,478,547
COUNTY TOTAL	109,904,100	49.81%		109,904,100	220,662,536

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2022 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	13,600	49.74%	1.00000	13,600	27,342
DENTON	0	0.00%	0.00000	0	0
GERRISH	19,500	49.99%	1.00000	19,500	39,010
HIGGINS/VILLAGE	1,736,400	49.37%	1.00000	1,736,400	3,517,304
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	126,400	49.58%	1.00000	126,400	254,935
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	347,900	49.81%	1.00000	347,900	698,474
COUNTY TOTAL	2,243,800	49.45%		2,243,800	4,537,065

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2022 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	11,864,650	49.63%	1.00000	11,864,650	23,904,290
BACKUS	21,111,600	49.63%	1.00000	21,111,600	42,538,248
DENTON	343,641,800	49.81%	1.00000	343,641,800	689,857,153
GERRISH	428,905,100	49.79%	1.00000	428,905,100	861,448,022
HIGGINS/VILLAGE	47,442,000	49.98%	1.00000	47,442,000	94,919,896
LAKE	165,214,300	49.42%	1.00000	165,214,300	334,314,283
LYON	203,845,400	49.83%	1.00000	203,845,400	409,055,029
MARKEY	166,332,000	49.56%	1.00000	166,332,000	335,612,747
NESTER	59,455,700	49.39%	1.00000	59,455,700	120,382,017
RICHFIELD	165,571,500	49.47%	1.00000	165,571,500	334,695,992
ROSCOMMON	170,631,700	49.98%	1.00000	170,631,700	341,407,645
COUNTY TOTAL	1,784,015,750	49.72%		1,784,015,750	3,588,135,322

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

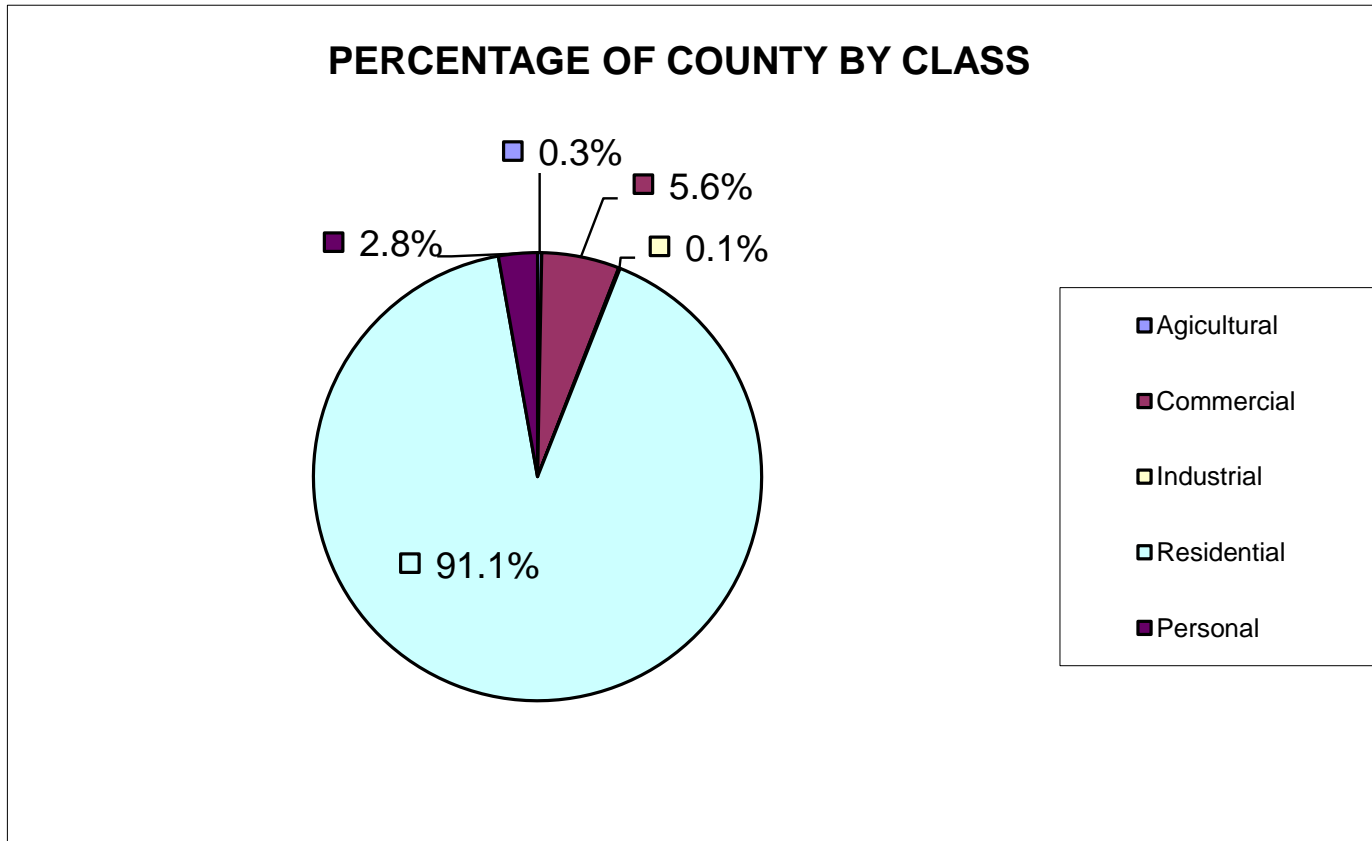
UNIT	2022 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	2,359,700	50.00%	1.00000	2,359,700	4,719,400
BACKUS	2,015,900	50.00%	1.00000	2,015,900	4,031,800
DENTON	9,652,200	50.00%	1.00000	9,652,200	19,304,400
GERRISH	7,580,300	50.00%	1.00000	7,580,300	15,160,600
HIGGINS/VILLAGE	9,190,200	50.00%	1.00000	9,190,200	18,380,400
LAKE	2,708,800	50.00%	1.00000	2,708,800	5,417,600
LYON	3,211,000	50.00%	1.00000	3,211,000	6,422,000
MARKEY	4,877,200	50.00%	1.00000	4,877,200	9,754,400
NESTER	852,100	50.00%	1.00000	852,100	1,704,200
RICHFIELD	4,859,200	50.00%	1.00000	4,859,200	9,718,400
ROSCOMMON	7,968,300	50.00%	1.00000	7,968,300	15,936,600
COUNTY TOTAL	55,274,900	50.00%		55,274,900	110,549,800

ROSCOMMON COUNTY

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

	2021	2022	% OF CHANGE	PERCENT OF COUNTY TOTAL 2020	PERCENT OF COUNTY TOTAL 2021
REAL PROPERTY	1,712,624,400	1,902,080,550	11.06%	97.02%	97.18%
PERSONAL PROPERTY	52,541,291	55,274,900	5.20%	2.98%	2.82%
COUNTY TOTAL	1,765,165,691	1,957,355,450	10.89%	100.00%	100.00%
AGRICULTURAL	5,417,000	5,916,900	9.23%	0.31%	0.30%
COMMERCIAL	102,627,100	109,904,100	7.09%	5.81%	5.61%
INDUSTRIAL	2,172,100	2,243,800	3.30%	0.12%	0.11%
RESIDENTIAL	1,602,408,200	1,784,015,750	11.33%	90.78%	91.14%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	52,541,291	55,274,900	5.20%	2.98%	2.82%

PERCENTAGE OF COUNTY BY CLASS - 2022

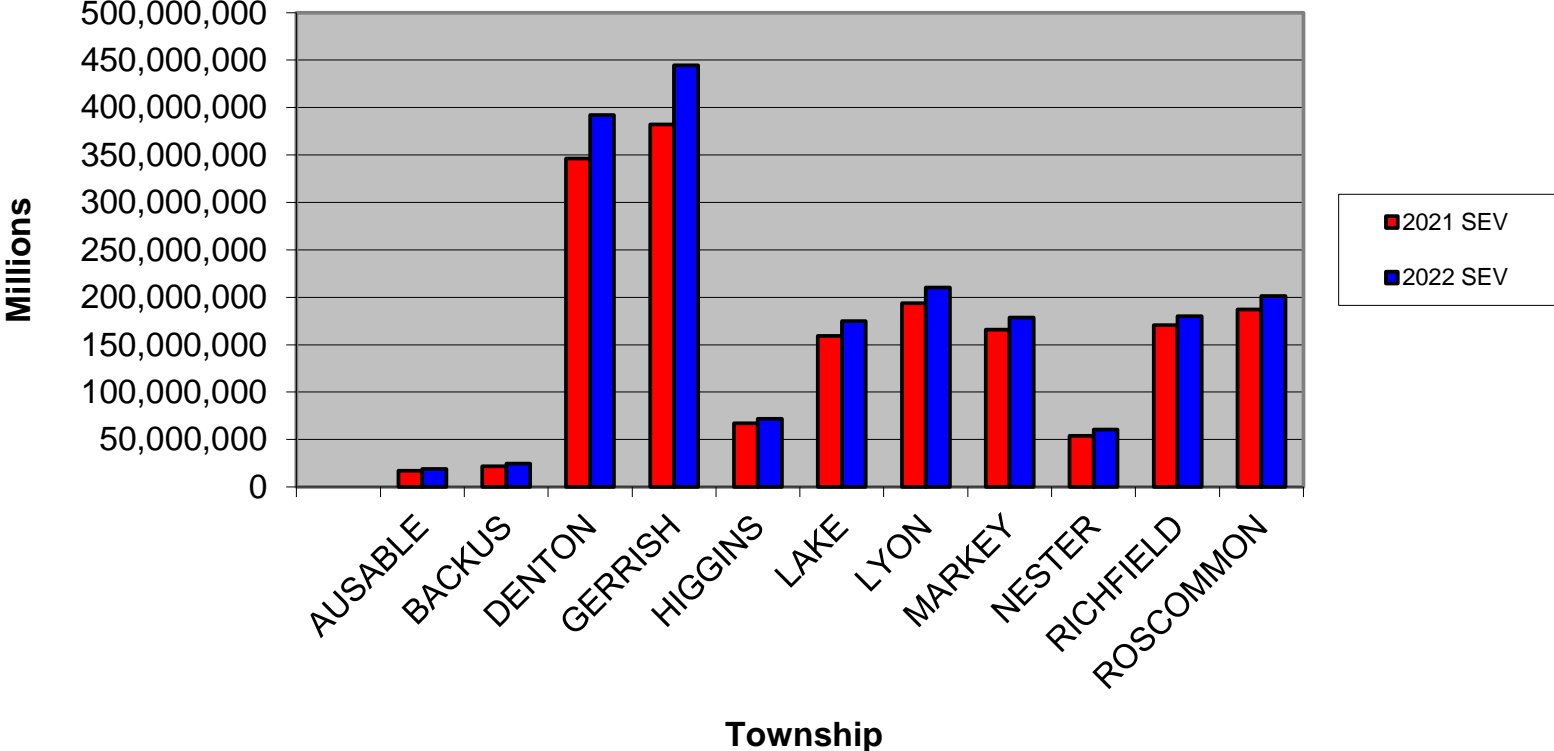


ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 2021 TO 2022

UNIT	2021 S.E.V.	PERCENT OF CHANGE	2022 C.E.V.
AUSABLE	16,865,891	10.73%	18,676,150
BACKUS	21,603,600	13.65%	24,551,600
DENTON	346,392,300	13.25%	392,292,600
GERRISH	382,253,600	16.33%	444,681,600
HIGGINS/VILLAGE	67,135,200	6.96%	71,806,600
LAKE	159,421,300	9.72%	174,916,000
LYON	193,545,300	8.59%	210,163,100
MARKEY	165,927,700	7.55%	178,449,600
NESTER	54,087,000	11.77%	60,454,100
RICHFIELD	170,636,100	5.46%	179,951,300
ROSCOMMON	187,297,700	7.54%	201,412,800
=====			
COUNTY TOTAL	1,765,165,691	10.89%	1,957,355,450

EQUALIZED VALUE CHANGE 2021 TO 2022



ROSCOMMON COUNTY

UNIT TOTALS

2022 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	16,316,450	2,359,700	18,676,150
BACKUS	22,535,700	2,015,900	24,551,600
DENTON	382,640,400	9,652,200	392,292,600
GERRISH	437,101,300	7,580,300	444,681,600
HIGGINS/VILLAGE	62,616,400	9,190,200	71,806,600
LAKE	172,207,200	2,708,800	174,916,000
LYON	206,952,100	3,211,000	210,163,100
MARKEY	173,572,400	4,877,200	178,449,600
NESTER	59,602,000	852,100	60,454,100
RICHFIELD	175,092,100	4,859,200	179,951,300
ROSCOMMON	193,444,500	7,968,300	201,412,800
COUNTY TOTAL	1,902,080,550	55,274,900	1,957,355,450

2022 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	16,316,450	2,359,700	18,676,150
BACKUS	22,535,700	2,015,900	24,551,600
DENTON	382,640,400	9,652,200	392,292,600
GERRISH	437,101,300	7,580,300	444,681,600
HIGGINS/VILLAGE	62,616,400	9,190,200	71,806,600
LAKE	172,207,200	2,708,800	174,916,000
LYON	206,952,100	3,211,000	210,163,100
MARKEY	173,572,400	4,877,200	178,449,600
NESTER	59,602,000	852,100	60,454,100
RICHFIELD	175,092,100	4,859,200	179,951,300
ROSCOMMON	193,444,500	7,968,300	201,412,800
COUNTY TOTAL	1,902,080,550	55,274,900	1,957,355,450

ROSCOMMON COUNTY

UNIT 2022 C.E.V. & TENTATIVE TAXABLE VALUE

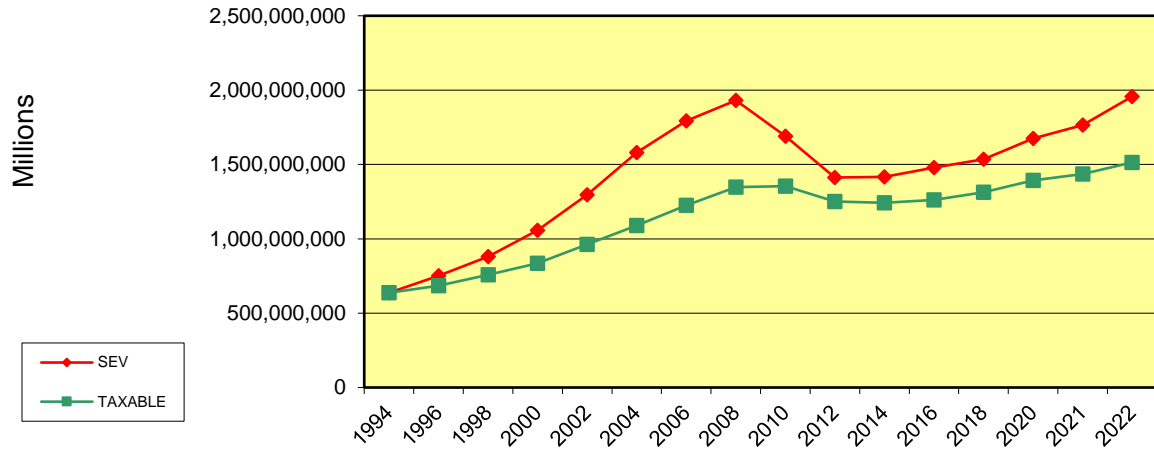
UNIT	2022 C.E.V.	2022 TENTATIVE TAXABLE VALUE
AUSABLE	18,676,150	15,105,867
BACKUS	24,551,600	18,518,041
DENTON	392,292,600	311,611,499
GERRISH	444,681,600	340,661,147
HIGGINS/VILLAGE	71,806,600	60,062,425
LAKE	174,916,000	138,290,351
LYON	210,163,100	154,718,519
MARKEY	178,449,600	140,363,372
NESTER	60,454,100	33,566,238
RICHFIELD	179,951,300	138,846,552
ROSCOMMON	201,412,800	162,202,169
=====		
COUNTY TOTAL	1,957,355,450	1,513,946,180
Percent Incease	10.89%	5.38%

ROSCOMMON COUNTY

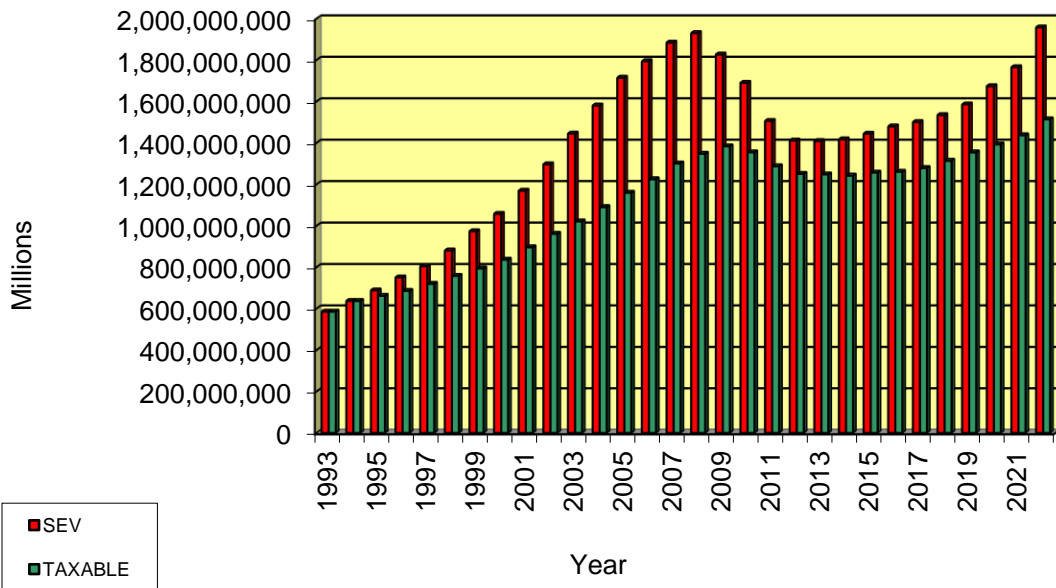
2021 TAXABLE VALUE COMPARED TO 2022 TAXABLE VALUE

UNIT	2021 TAXABLE VALUE	2022 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	12,850,511	15,105,867	17.55%
BACKUS	17,667,259	18,518,041	4.82%
DENTON	292,576,451	311,611,499	6.51%
GERRISH	328,397,520	340,661,147	3.73%
HIGGINS/VILLAGE	56,617,239	60,062,425	6.09%
LAKE	130,391,424	138,290,351	6.06%
LYON	147,523,374	154,718,519	4.88%
MARKEY	133,074,914	140,363,372	5.48%
NESTER	31,828,022	33,566,238	5.46%
RICHFIELD	131,962,693	138,846,552	5.22%
ROSCOMMON	153,823,038	162,202,169	5.45%
=====			
COUNTY TOTAL	1,436,712,445	1,513,946,180	5.38%

COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2022

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%
2022	1,957,355,450	10.89%

ROSCOMMON COUNTY STATE EQUALIZED VALUE CHANGE 1975 TO 2022

