

ROSCOMMON COUNTY
EQUALIZATION REPORT

2017



April 12, 2017

**Roscommon
County
Equalization
Department**

Jamie Houserman, MAAO
Director

Trish Becker
Equalization Clerk

Allison Thompson
Document Clerk

**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 **2017** 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, MAAO
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
Gary Stefanko

Department of Equalization

Jamie J. Houserman, Director

Trish Becker, Equalization Clerk

Allison Thompson, Documents Clerk

PERSONAL AND REAL PROPERTY - TOTALS

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2017 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	NUMBER OF ACRES ASSESSED (Col. 1) Hundredths	TOTAL REAL PROPERTY VALUATIONS (TOTALS FROM PAGES 2 AND 3)		PERSONAL PROPERTY VALUATIONS		TOTAL REAL PLUS PERSONAL PROPERTY	
		(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	11,454,800	11,454,800	1,389,342	1,389,342	12,844,142	12,844,142
BACKUS	22,970.93	17,524,600	17,524,600	1,142,300	1,142,300	18,666,900	18,666,900
DENTON	17,159.25	279,487,000	279,487,000	8,483,700	8,483,700	287,970,700	287,970,700
GERRISH	17,540.50	346,736,200	346,736,200	5,511,700	5,511,700	352,247,900	352,247,900
HIGGINS	46,558.00	53,055,700	53,055,700	6,644,200	6,644,200	59,699,900	59,699,900
LAKE	15,599.83	130,206,038	130,206,038	2,154,100	2,154,100	132,360,138	132,360,138
LYON	20,944.63	155,043,400	155,043,400	2,211,800	2,211,800	157,255,200	157,255,200
MARKEY	18,566.79	133,656,175	133,656,175	4,241,600	4,241,600	137,897,775	137,897,775
NESTER	46,069.08	44,311,200	44,311,200	679,600	679,600	44,990,800	44,990,800
RICHFIELD	44,216.40	134,044,100	134,044,100	4,287,100	4,287,100	138,331,200	138,331,200
ROSCOMMON	65,398.90	151,055,500	151,055,500	6,962,600	6,962,600	158,018,100	158,018,100
Totals for County	337,965.24	1,456,574,713	1,456,574,713	43,708,042	43,708,042	1,500,282,755	1,500,282,755

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 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. 224 of 1984; 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 **26th day of April, 2017**.

Page 1, Personal and Real Totals

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 2017 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. 1) AGRICULTURAL	(Col. 2) COMMERCIAL	(Col. 3) INDUSTRIAL	(Col. 4) RESIDENTIAL	(Col. 5) TIMBER-CUTOVER	(Col. 6) DEVELOPMENTAL	(Col. 7)	
AU SABLE	1,477,800	289,200	0	9,687,800	0	0	11,454,800	
BACKUS	392,600	737,200	12,300	16,382,500	0	0	17,524,600	
DENTON	0	33,347,000	0	246,140,000	0	0	279,487,000	
GERRISH	0	5,800,000	17,100	340,919,100	0	0	346,736,200	
HIGGINS	0	14,033,700	1,288,300	37,733,700	0	0	53,055,700	
LAKE	0	6,964,800	0	123,241,238	0	0	130,206,038	
LYON	0	1,754,500	0	153,288,900	0	0	155,043,400	
MARKEY	845,600	6,335,000	126,700	126,348,875	0	0	133,656,175	
NESTER	0	79,800	0	44,231,400	0	0	44,311,200	
RICHFIELD	1,521,300	7,249,600	0	125,273,200	0	0	134,044,100	
ROSCOMMON	665,800	25,270,800	392,600	124,726,300	0	0	151,055,500	
Totals for County	4,903,100	101,861,600	1,837,000	1,347,973,013	0	0	1,456,574,713	

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 at Roscommon, Mi. this 26th day of April, 2017.

Page 2, Real Property Equalized

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 2017 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. 1) AGRICULTURAL	(Col. 2) COMMERCIAL	(Col. 3) INDUSTRIAL	(Col. 4) RESIDENTIAL	(Col. 5) TIMBER-CUTOVER	(Col. 6) DEVELOPMENTAL	(Col. 7)	
AU SABLE	1,477,800	289,200	0	9,687,800	0	0	11,454,800	
BACKUS	392,600	737,200	12,300	16,382,500	0	0	17,524,600	
DENTON	0	33,347,000	0	246,140,000	0	0	279,487,000	
GERRISH	0	5,800,000	17,100	340,919,100	0	0	346,736,200	
HIGGINS	0	14,033,700	1,288,300	37,733,700	0	0	53,055,700	
LAKE	0	6,964,800	0	123,241,238	0	0	130,206,038	
LYON	0	1,754,500	0	153,288,900	0	0	155,043,400	
MARKEY	845,600	6,335,000	126,700	126,348,875	0	0	133,656,175	
NESTER	0	79,800	0	44,231,400	0	0	44,311,200	
RICHFIELD	1,521,300	7,249,600	0	125,273,200	0	0	134,044,100	
ROSCOMMON	665,800	25,270,800	392,600	124,726,300	0	0	151,055,500	
Totals for County	4,903,100	101,861,600	1,837,000	1,347,973,013	0	0	1,456,574,713	

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 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. 224 of 1984; 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 26th day of April, 2017.

Page 3, Real Property Assessed

Director of County Equalization

Chairperson of Board of Commissioners

Clerk of Board of Commissioners

AGRICULTURAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,477,800	49.44%	1.00000	1,477,800	2,989,073
BACKUS	392,600	49.56%	0.00000	392,600	792,191
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	845,600	49.35%	1.00000	845,600	1,713,408
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,521,300	49.82%	1.00000	1,521,300	3,053,463
ROSCOMMON	665,800	49.87%	1.00000	665,800	1,335,145
COUNTY TOTAL	4,903,100	49.61%		4,903,100	9,883,280

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	289,200	49.59%	1.00000	289,200	583,233
BACKUS	737,200	49.78%	1.00000	737,200	1,481,020
DENTON	33,347,000	49.45%	1.00000	33,347,000	67,433,154
GERRISH	5,800,000	49.42%	1.00000	5,800,000	11,735,524
HIGGINS/VILLAGE	14,033,700	49.77%	1.00000	14,033,700	28,199,250
LAKE	6,964,800	49.50%	1.00000	6,964,800	14,070,928
LYON	1,754,500	49.92%	1.00000	1,754,500	3,514,496
MARKEY	6,335,000	49.54%	1.00000	6,335,000	12,788,397
NESTER	79,800	49.74%	1.00000	79,800	160,422
RICHFIELD	7,249,600	49.65%	1.00000	7,249,600	14,601,751
ROSCOMMON	25,270,800	49.74%	1.00000	25,270,800	50,803,580
COUNTY TOTAL	101,861,600	49.60%		101,861,600	205,371,755

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	12,300	49.60%	1.00000	12,300	24,796
DENTON	0	0.00%	0.00000	0	0
GERRISH	17,100	49.96%	1.00000	17,100	34,224
HIGGINS/VILLAGE	1,288,300	49.15%	1.00000	1,288,300	2,621,337
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	126,700	49.58%	1.00000	126,700	255,552
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	392,600	49.83%	1.00000	392,600	787,847
COUNTY TOTAL	1,837,000	49.33%		1,837,000	3,723,756

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	9,687,800	49.62%	1.00000	9,687,800	19,524,008
BACKUS	16,382,500	49.90%	1.00000	16,382,500	32,833,756
DENTON	246,140,000	49.37%	1.00000	246,140,000	498,549,341
GERRISH	340,919,100	49.32%	1.00000	340,919,100	691,173,422
HIGGINS/VILLAGE	37,733,700	49.96%	1.00000	37,733,700	75,530,863
LAKE	123,241,238	49.86%	1.00000	123,241,238	247,160,938
LYON	153,288,900	49.89%	1.00000	153,288,900	307,282,195
MARKEY	126,348,875	49.91%	1.00000	126,348,875	253,134,954
NESTER	44,231,400	49.73%	1.00000	44,231,400	88,949,573
RICHFIELD	125,273,200	49.85%	1.00000	125,273,200	251,320,936
ROSCOMMON	124,726,300	49.97%	1.00000	124,726,300	249,583,665
COUNTY TOTAL	1,347,973,013	49.65%		1,347,973,013	2,715,043,651

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2017 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,389,342	50.00%	1.00000	1,389,342	2,778,684
BACKUS	1,142,300	50.00%	1.00000	1,142,300	2,284,600
DENTON	8,483,700	50.00%	1.00000	8,483,700	16,967,400
GERRISH	5,511,700	50.00%	1.00000	5,511,700	11,023,400
HIGGINS/VILLAGE	6,644,200	50.00%	1.00000	6,644,200	13,288,400
LAKE	2,154,100	50.00%	1.00000	2,154,100	4,308,200
LYON	2,211,800	50.00%	1.00000	2,211,800	4,423,600
MARKEY	4,241,600	50.00%	1.00000	4,241,600	8,483,200
NESTER	679,600	50.00%	1.00000	679,600	1,359,200
RICHFIELD	4,287,100	50.00%	1.00000	4,287,100	8,574,200
ROSCOMMON	6,962,600	50.00%	1.00000	6,962,600	13,925,200
COUNTY TOTAL	43,708,042	50.00%		43,708,042	87,416,084

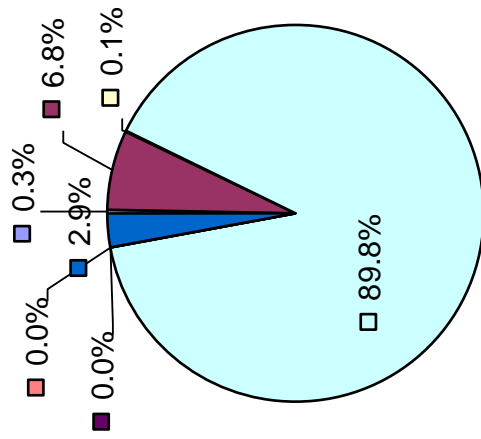
ROSCOMMON COUNTY

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

	2016	2017	% OF CHANGE	PERCENT OF COUNTY TOTAL 2016	PERCENT OF COUNTY TOTAL 2017
REAL PROPERTY	1,436,609,400	1,456,574,713	1.39%	97.10%	97.09%
PERSONAL PROPERTY	42,903,495	43,708,042	1.88%	2.90%	2.91%
COUNTY TOTAL	1,479,512,895	1,500,282,755	1.40%	100.00%	100.00%
AGRICULTURAL	4,729,000	4,903,100	3.68%	0.32%	0.33%
COMMERCIAL	101,717,800	101,861,600	0.14%	6.88%	6.79%
INDUSTRIAL	1,787,400	1,837,000	2.77%	0.12%	0.12%
RESIDENTIAL	1,328,375,200	1,347,973,013	1.48%	89.78%	89.85%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	42,903,495	43,708,042	1.88%	2.90%	2.91%

PERCENTAGE OF COUNTY BY CLASS - 2017

PERCENTAGE OF COUNTY BY CLASS



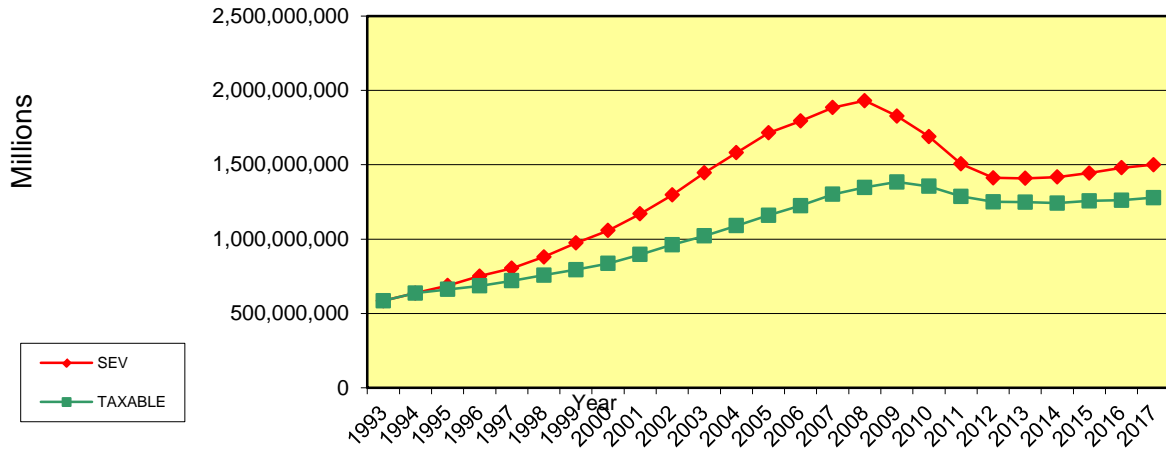
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- Commercial
- Industrial
- Residential
- Timber/Cutover
- Developmental
- Personal

ROSCOMMON COUNTY

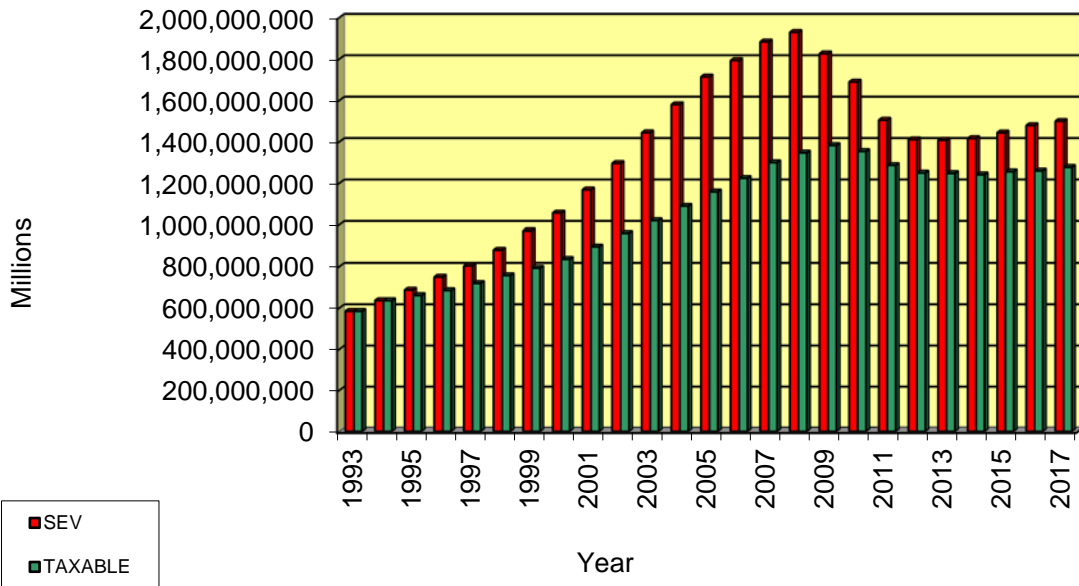
EQUALIZED VALUE CHANGE 2016 TO 2017

UNIT	2016 S.E.V.	PERCENT OF CHANGE	2017 C.E.V.
AUSABLE	13,179,182	-2.54%	12,844,142
BACKUS	16,882,333	10.57%	18,666,900
DENTON	283,419,800	1.61%	287,970,700
GERRISH	349,904,400	0.67%	352,247,900
HIGGINS/VILLAGE	57,685,430	3.49%	59,699,900
LAKE	133,719,100	-1.02%	132,360,138
LYON	158,244,695	-0.63%	157,255,200
MARKEY	139,994,700	-1.50%	137,897,775
NESTER	40,585,600	10.85%	44,990,800
RICHFIELD	133,968,955	3.26%	138,331,200
ROSCOMMON	151,928,700	4.01%	158,018,100
=====			
COUNTY TOTAL	1,479,512,895	1.40%	1,500,282,755

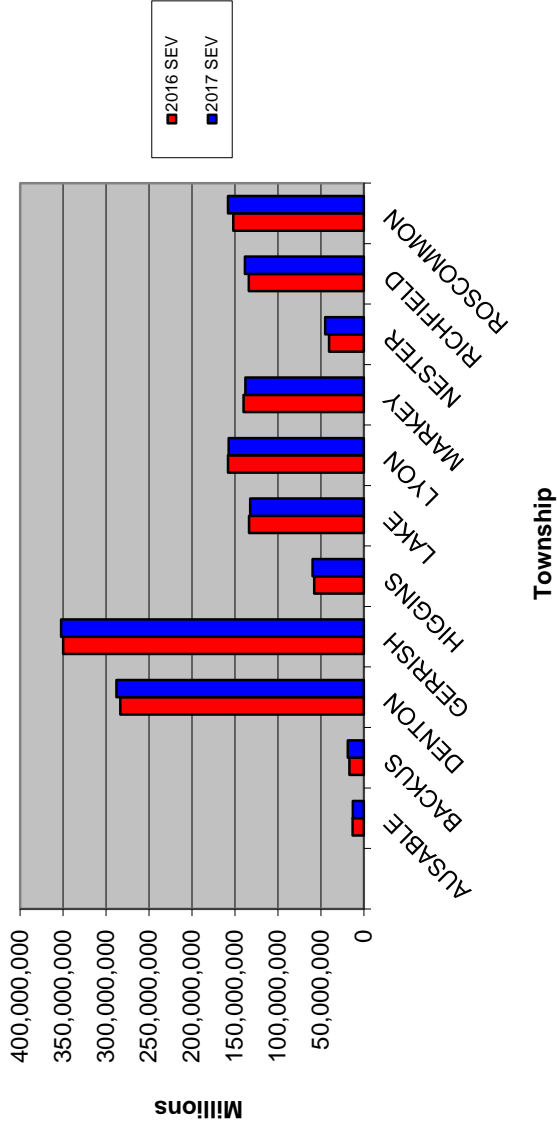
COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



EQUALIZED VALUE CHANGE 2016 TO 2017



ROSCOMMON COUNTY

UNIT TOTALS

2017 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	11,454,800	1,389,342	12,844,142
BACKUS	17,524,600	1,142,300	18,666,900
DENTON	279,487,000	8,483,700	287,970,700
GERRISH	346,736,200	5,511,700	352,247,900
HIGGINS/VILLAGE	53,055,700	6,644,200	59,699,900
LAKE	130,206,038	2,154,100	132,360,138
LYON	155,043,400	2,211,800	157,255,200
MARKEY	133,656,175	4,241,600	137,897,775
NESTER	44,311,200	679,600	44,990,800
RICHFIELD	134,044,100	4,287,100	138,331,200
ROSCOMMON	151,055,500	6,962,600	158,018,100
COUNTY TOTAL	1,456,574,713	43,708,042	1,500,282,755

2017 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	11,454,800	1,389,342	12,844,142
BACKUS	17,524,600	1,142,300	18,666,900
DENTON	279,487,000	8,483,700	287,970,700
GERRISH	346,736,200	5,511,700	352,247,900
HIGGINS/VILLAGE	53,055,700	6,644,200	59,699,900
LAKE	130,206,038	2,154,100	132,360,138
LYON	155,043,400	2,211,800	157,255,200
MARKEY	133,656,175	4,241,600	137,897,775
NESTER	44,311,200	679,600	44,990,800
RICHFIELD	134,044,100	4,287,100	138,331,200
ROSCOMMON	151,055,500	6,962,600	158,018,100
COUNTY TOTAL	1,456,574,713	43,708,042	1,500,282,755

ROSCOMMON COUNTY

UNIT 2017 C.E.V. & TENTATIVE TAXABLE VALUE

UNIT	2017 C.E.V.	2017 TENTATIVE TAXABLE VALUE
AUSABLE	12,844,142	9,820,175
BACKUS	18,666,900	15,000,732
DENTON	287,970,700	258,857,379
GERRISH	352,247,900	296,719,952
HIGGINS/VILLAGE	59,699,900	52,316,679
LAKE	132,360,138	115,096,120
LYON	157,255,200	127,584,919
MARKEY	137,897,775	117,984,423
NESTER	44,990,800	28,238,262
RICHFIELD	138,331,200	117,474,630
ROSCOMMON	158,018,100	139,215,787
=====		
COUNTY TOTAL	1,500,282,755	1,278,309,058
Percent Incease	1.40%	1.41%

ROSCOMMON COUNTY

2016 TAXABLE VALUE COMPARED TO 2017 TAXABLE VALUE

UNIT	2016 TAXABLE VALUE	2017 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	9,809,245	9,820,175	0.11%
BACKUS	14,497,558	15,000,732	3.47%
DENTON	256,031,382	258,857,379	1.10%
GERRISH	291,782,613	296,719,952	1.69%
HIGGINS/VILLAGE	52,053,424	52,316,679	0.51%
LAKE	113,617,006	115,096,120	1.30%
LYON	125,550,954	127,584,919	1.62%
MARKEY	116,131,983	117,984,423	1.60%
NESTER	28,185,922	28,238,262	0.19%
RICHFIELD	115,298,322	117,474,630	1.89%
ROSCOMMON	137,638,852	139,215,787	1.15%
=====			
COUNTY TOTAL	1,260,597,261	1,278,309,058	1.41%

ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2017

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%

ROSCOMMON COUNTY STATE EQUALIZED VALUE CHANGE 1975 TO 2017

