

ROSCOMMON COUNTY EQUALIZATION REPORT

April 11, 2018

Jamie Houserman, MAAO

Director

Trish Becker

Equalization Clerk

Allison Thompson

Document Clerk



2018



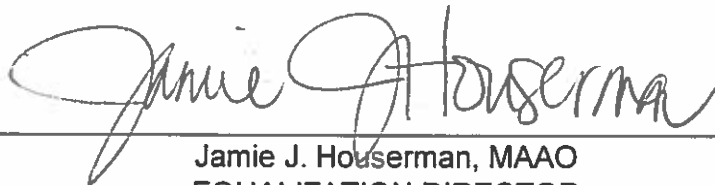
**THE HONORABLE MEMBERS OF THE BOARD OF
COMMISSIONERS, COUNTY OF ROSCOMMON, MICHIGAN**

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 2018 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. Houserma, 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 2018 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	11,606,100	11,606,100	1,506,000	1,506,000	13,112,100	13,112,100
BACKLUS	22,970.93	18,320,500	18,320,500	1,304,400	1,304,400	19,624,900	19,624,900
DENTON	17,159.25	286,037,700	286,037,700	8,523,500	8,523,500	294,561,200	294,561,200
GERRISH	17,540.50	352,705,600	352,705,600	5,910,100	5,910,100	358,615,700	358,615,700
HIGGINS	46,558.00	51,677,100	51,677,100	7,064,800	7,064,800	58,741,900	58,741,900
LAKE	15,599.83	133,509,500	133,509,500	2,207,900	2,207,900	135,717,400	135,717,400
LYON	20,944.63	161,572,600	161,572,600	2,647,800	2,647,800	164,220,400	164,220,400
MARKEY	18,566.79	137,937,180	137,937,180	4,217,200	4,217,200	142,154,380	142,154,380
NESTER	46,069.08	42,873,300	42,873,300	754,500	754,500	43,627,800	43,627,800
RICHFIELD	44,218.40	137,986,100	137,986,100	4,489,200	4,489,200	142,475,300	142,475,300
ROSCOMMON	65,398.90	153,913,800	153,913,800	7,393,000	7,393,000	161,306,800	161,306,800
Totals for County	337,965.24	1,488,139,480	1,488,139,480	46,018,400	46,018,400	1,534,157,880	1,534,157,880

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. 224 of 1985; P. A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated this 25th day of April, 2018.

Janice J. Busman
Director of County Equalization

Robert E. Whelan
Chairperson of Board of Commissioners

W. Michael M. Stearns
Clerk of Board of Commissioners

Page 1, Personal and Real Totals

EQUALIZED VALUATIONS - REAL

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2018 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	1,385,400	279,800	0	9,940,900	0	0	11,606,100
BACKUS	514,000	487,200	12,200	17,307,100	0	0	19,320,500
DENTON	0	32,653,600	0	253,384,100	0	0	286,037,700
GERRISH	0	6,021,400	17,300	346,666,900	0	0	352,705,600
HIGGINS	0	13,737,700	1,339,200	36,600,200	0	0	51,677,100
LAKE	0	6,528,500	0	126,981,000	0	0	133,509,500
LYON	0	1,751,700	0	159,810,900	0	0	161,572,600
MARKEY	874,900	6,633,400	132,400	130,296,480	0	0	137,937,180
NESTER	0	77,100	0	42,796,200	0	0	42,873,300
RICHFIELD	1,640,500	7,167,500	0	129,178,100	0	0	137,986,100
ROSCOMMON	687,800	24,096,400	367,500	128,742,100	0	0	153,913,800
Totals for County	5,102,600	99,444,300	1,888,600	1,381,703,980	0	0	1,488,139,480

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. 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 25th day of April, 2018.

James Stiles
Director of County Equalization

Robert E. Schneider
Chairperson of Board of Commissioners

Michelle M. Stinson
Clerk of Board of Commissioners

Page 2, Real Property Equalized

ASSESSED VALUATIONS - REAL

ROSCOMMON COUNTY

Statement of acreage and valuation in the year 2018 made in accordance with Sections 209.1 - 209.9 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	1,385,400	279,800	0	9,940,900	0	0	11,606,100
BACKUS	514,000	487,200	12,200	17,307,100	0	0	18,320,500
DENTON	0	32,653,600	0	253,384,100	0	0	286,037,700
GERRISH	0	6,021,400	17,300	346,686,900	0	0	352,705,600
HIGGINS	0	13,737,700	1,339,200	36,600,200	0	0	51,677,100
LAKE	0	6,528,500	0	126,981,000	0	0	133,509,500
LYON	0	1,761,700	0	159,810,900	0	0	161,572,600
MARKEY	874,900	6,633,400	132,400	130,296,480	0	0	137,937,180
NESTER	0	77,100	0	42,796,200	0	0	42,873,300
RICHFIELD	1,640,500	7,167,500	0	129,178,100	0	0	137,986,100
ROSCOMMON	687,800	24,096,400	387,500	128,742,100	0	0	153,913,800
Totals for County	5,102,600	99,444,300	1,888,600	1,381,703,980	0	0	1,488,139,480

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. 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 25th day of April, 2018.





Jamie Harrison
Director of County Equalization

Robert E. Schroeder
Chairperson of Board of Commissioners

Michelle M. Steena
Clerk of Board of Commissioners

AGRICULTURAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2018 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,385,400	49.78%	1.00000	1,385,400	2,783,161
BACKUS	514,000	49.99%	1.00000	514,000	1,028,214
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	874,900	49.89%	1.00000	874,900	1,753,629
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,640,500	50.00%	1.00000	1,640,500	3,281,033
ROSCOMMON	687,800	49.89%	1.00000	687,800	1,378,753
COUNTY TOTAL	5,102,600	49.90%		5,102,600	10,224,790

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2018 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	279,800	50.00%	1.00000	279,800	559,598
BACKUS	487,200	49.89%	1.00000	487,200	976,591
DENTON	32,653,600	49.40%	1.00000	32,653,600	66,104,185
GERRISH	6,021,400	49.17%	1.00000	6,021,400	12,245,621
HIGGINS/VILLAGE	13,737,700	49.76%	1.00000	13,737,700	27,610,124
LAKE	6,528,500	49.51%	1.00000	6,528,500	13,185,335
LYON	1,761,700	49.76%	1.00000	1,761,700	3,540,386
MARKEY	6,633,400	50.00%	1.00000	6,633,400	13,266,800
NESTER	77,100	49.09%	1.00000	77,100	157,047
RICHFIELD	7,167,500	49.91%	1.00000	7,167,500	14,360,173
ROSCOMMON	24,096,400	49.87%	1.00000	24,096,400	48,315,069
COUNTY TOTAL	99,444,300	49.64%		99,444,300	200,320,929

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2018 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	12,200	49.71%	1.00000	12,200	24,543
DENTON	0	0.00%	0.00000	0	0
GERRISH	17,300	49.90%	1.00000	17,300	34,670
HIGGINS/VILLAGE	1,339,200	49.68%	1.00000	1,339,200	2,695,768
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	132,400	49.78%	1.00000	132,400	265,952
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	387,500	49.94%	1.00000	387,500	775,889
COUNTY TOTAL	1,888,600	49.74%		1,888,600	3,796,822

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2018 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	9,940,900	49.66%	1.00000	9,940,900	20,017,266
BACKUS	17,307,100	49.81%	1.00000	17,307,100	34,746,692
DENTON	253,384,100	49.33%	1.00000	253,384,100	513,649,945
GERRISH	346,666,900	49.55%	1.00000	346,666,900	699,565,723
HIGGINS/VILLAGE	36,600,200	49.90%	1.00000	36,600,200	73,346,871
LAKE	126,981,000	49.71%	1.00000	126,981,000	255,454,386
LYON	159,810,900	49.94%	1.00000	159,810,900	319,987,467
MARKEY	130,296,480	49.87%	1.00000	130,296,480	261,274,907
NESTER	42,796,200	49.79%	1.00000	42,796,200	85,951,544
RICHFIELD	129,178,100	49.94%	1.00000	129,178,100	258,685,582
ROSCOMMON	128,742,100	49.93%	1.00000	128,742,100	257,833,649
COUNTY TOTAL	1,381,703,980	49.69%		1,381,703,980	2,780,514,032

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2018 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,506,000	50.00%	1.00000	1,506,000	3,012,000
BACKUS	1,304,400	50.00%	1.00000	1,304,400	2,608,800
DENTON	8,523,500	50.00%	1.00000	8,523,500	17,047,000
GERRISH	5,910,100	50.00%	1.00000	5,910,100	11,820,200
HIGGINS/VILLAGE	7,064,800	50.00%	1.00000	7,064,800	14,129,600
LAKE	2,207,900	50.00%	1.00000	2,207,900	4,415,800
LYON	2,647,800	50.00%	1.00000	2,647,800	5,295,600
MARKEY	4,217,200	50.00%	1.00000	4,217,200	8,434,400
NESTER	754,500	50.00%	1.00000	754,500	1,509,000
RICHFIELD	4,489,200	50.00%	1.00000	4,489,200	8,978,400
ROSCOMMON	7,393,000	50.00%	1.00000	7,393,000	14,786,000
COUNTY TOTAL	46,018,400	50.00%		46,018,400	92,036,800

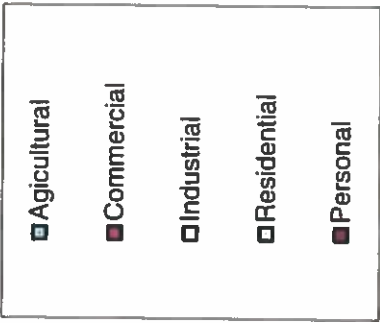
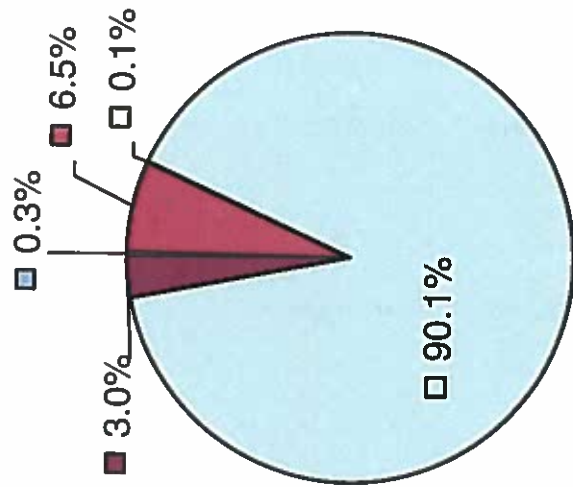
ROSCOMMON COUNTY

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

	2017	2018	% OF CHANGE	PERCENT OF COUNTY TOTAL 2017	PERCENT OF COUNTY TOTAL 2018
REAL PROPERTY	1,456,574,713	1,488,139,480	2.17%	97.09%	97.00%
PERSONAL PROPERTY	43,708,042	46,018,400	5.29%	2.91%	3.00%
COUNTY TOTAL	1,500,282,755	1,534,157,880	2.26%	100.00%	100.00%
AGRICULTURAL	4,903,100	5,102,600	4.07%	0.33%	0.33%
COMMERCIAL	101,861,600	99,444,300	-2.37%	6.79%	6.48%
INDUSTRIAL	1,837,000	1,888,600	2.81%	0.12%	0.12%
RESIDENTIAL	1,347,973,013	1,381,703,980	2.50%	89.85%	90.06%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	43,708,042	46,018,400	5.29%	2.91%	3.00%

PERCENTAGE OF COUNTY BY CLASS - 2018

PERCENTAGE OF COUNTY BY CLASS

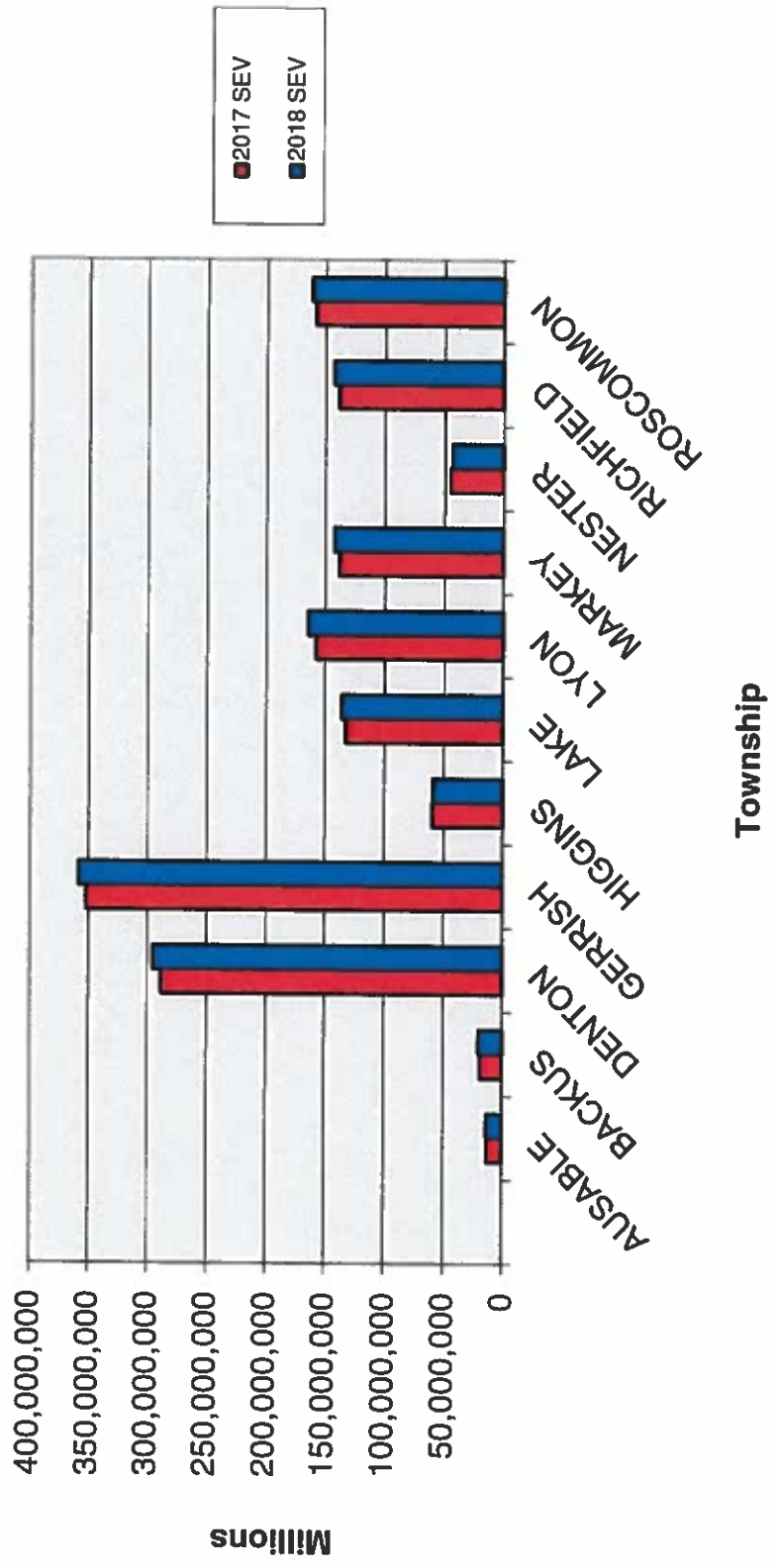


ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 2017 TO 2018

UNIT	2017 S.E.V.	PERCENT OF CHANGE	2018 C.E.V.
AUSABLE	12,844,142	2.09%	13,112,100
BACKUS	18,666,900	5.13%	19,624,900
DENTON	287,970,700	2.29%	294,561,200
GERRISH	352,247,900	1.81%	358,615,700
HIGGINS/VILLAGE	59,699,900	-1.60%	58,741,900
LAKE	132,360,138	2.54%	135,717,400
LYON	157,255,200	4.43%	164,220,400
MARKEY	137,897,775	3.09%	142,154,380
NESTER	44,990,800	-3.03%	43,627,800
RICHFIELD	138,331,200	3.00%	142,475,300
ROSCOMMON	158,018,100	2.08%	161,306,800
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COUNTY TOTAL	1,500,282,755	2.26%	1,534,157,880

EQUALIZED VALUE CHANGE 2017 TO 2018



ROSCOMMON COUNTY

UNIT TOTALS

UNIT	2018 ASSESSED - BOARD OF REVIEW		TOTAL
	REAL	PERSONAL	
AUSABLE	11,606,100	1,506,000	13,112,100
BACKUS	18,320,500	1,304,400	19,624,900
DENTON	286,037,700	8,523,500	294,561,200
GERRISH	352,705,600	5,910,100	358,615,700
HIGGINS/VILLAGE	51,677,100	7,064,800	58,741,900
LAKE	133,509,500	2,207,900	135,717,400
LYON	161,572,600	2,647,800	164,220,400
MARKEY	137,937,180	4,217,200	142,154,380
NESTER	42,873,300	754,500	43,627,800
RICHFIELD	137,986,100	4,489,200	142,475,300
ROSCOMMON	153,913,800	7,393,000	161,306,800
COUNTY TOTAL	1,488,139,480	46,018,400	1,534,157,880

UNIT	2018 COUNTY EQUALIZED VALUE		TOTAL
	REAL	PERSONAL	
AUSABLE	11,606,100	1,506,000	13,112,100
BACKUS	18,320,500	1,304,400	19,624,900
DENTON	286,037,700	8,523,500	294,561,200
GERRISH	352,705,600	5,910,100	358,615,700
HIGGINS/VILLAGE	51,677,100	7,064,800	58,741,900
LAKE	133,509,500	2,207,900	135,717,400
LYON	161,572,600	2,647,800	164,220,400
MARKEY	137,937,180	4,217,200	142,154,380
NESTER	42,873,300	754,500	43,627,800
RICHFIELD	137,986,100	4,489,200	142,475,300
ROSCOMMON	153,913,800	7,393,000	161,306,800
COUNTY TOTAL	1,488,139,480	46,018,400	1,534,157,880

ROSCOMMON COUNTY

UNIT 2018 C.E.V. & TENTATIVE TAXABLE VALUE

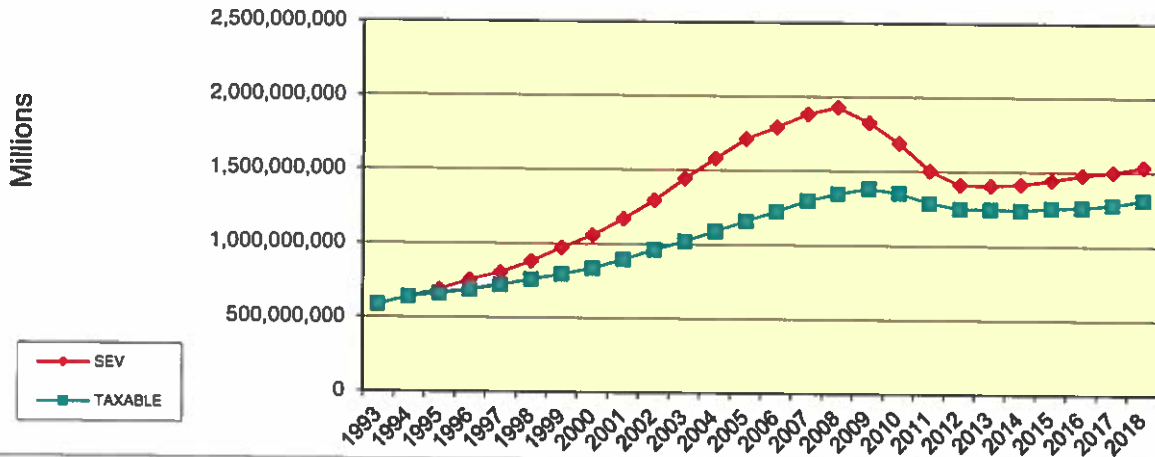
UNIT	2018 C.E.V.	2018 TENTATIVE TAXABLE VALUE
AUSABLE	13,112,100	10,139,329
BACKUS	19,624,900	15,971,554
DENTON	294,561,200	265,156,921
GERRISH	358,615,700	305,832,986
HIGGINS/VILLAGE	58,741,900	53,188,515
LAKE	135,717,400	117,930,719
LYON	164,220,400	131,928,645
MARKEY	142,154,380	121,737,870
NESTER	43,627,800	28,535,480
RICHFIELD	142,475,300	121,143,469
ROSCOMMON	161,306,800	142,123,933
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COUNTY TOTAL	1,534,157,880	1,313,689,421
Percent Incease	2.26%	2.77%

ROSCOMMON COUNTY

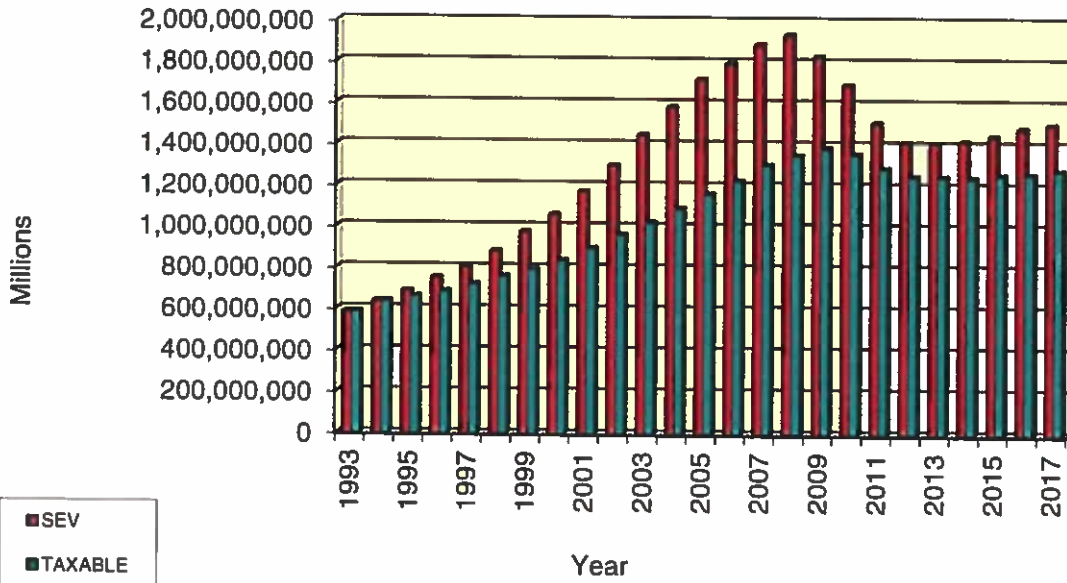
2017 TAXABLE VALUE COMPARED TO 2018 TAXABLE VALUE

UNIT	2017 TAXABLE VALUE	2018 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	9,820,175	10,139,329	3.25%
BACKUS	15,000,732	15,971,554	6.47%
DENTON	258,857,379	265,156,921	2.43%
GERRISH	296,719,952	305,832,986	3.07%
HIGGINS/VILLAGE	52,316,679	53,188,515	1.67%
LAKE	115,096,120	117,930,719	2.46%
LYON	127,584,919	131,928,645	3.40%
MARKEY	117,984,423	121,737,870	3.18%
NESTER	28,238,262	28,535,480	1.05%
RICHFIELD	117,474,630	121,143,469	3.12%
ROSCOMMON	139,215,787	142,123,933	2.09%
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COUNTY TOTAL	1,278,309,058	1,313,689,421	2.77%

COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



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%
2018	1,534,157,880	2.26%

