



Equalization Report 2019



**Roscommon County
Equalization Dept.**

Jamie Houserman, MAAO
Director

Allison Thompson
Assistant Director

Trish Becker
Equalization Clerk

April 10, 2019

**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 **2019** 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
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 2019 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	12,956,300	12,956,300	1,463,200	1,463,200	14,419,500	14,419,500
BACKUS	22,970.93	17,932,900	17,932,900	1,535,700	1,535,700	19,468,600	19,468,600
DENTON	17,159.25	305,285,700	305,285,700	8,469,700	8,469,700	313,755,400	313,755,400
GERRISH	17,540.50	352,576,500	352,576,500	6,367,500	6,367,500	358,944,000	358,944,000
HIGGINS	46,558.00	54,189,900	54,189,900	7,591,200	7,591,200	61,781,100	61,781,100
LAKE	15,599.83	141,889,500	141,889,500	2,343,200	2,343,200	144,232,700	144,232,700
LYON	20,944.63	166,330,600	166,330,600	2,640,200	2,640,200	168,970,800	168,970,800
MARKEY	18,566.79	143,931,600	143,931,600	4,753,900	4,753,900	148,685,500	148,685,500
NESTER	46,069.08	46,080,100	46,080,100	756,900	756,900	46,837,000	46,837,000
RICHFIELD	44,216.40	138,433,300	138,433,300	4,527,500	4,527,500	142,960,800	142,960,800
ROSCOMMON	65,398.90	157,668,040	157,668,040	7,776,700	7,776,700	165,444,740	165,444,740
Totals for County	337,965.24	1,537,274,440	1,537,274,440	48,225,700	48,225,700	1,585,500,140	1,585,500,140

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 **24th day of April, 2019**.

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 2019 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	1,391,100	294,200	0	11,271,000	0	0	12,956,300
BACKUS	530,600	518,500	13,200	16,870,600	0	0	17,932,900
DENTON	0	34,169,500	0	271,116,200	0	0	305,285,700
GERRISH	0	6,322,200	17,800	346,236,500	0	0	352,576,500
HIGGINS	0	14,385,800	1,510,300	38,293,800	0	0	54,189,900
LAKE	0	6,904,800	0	134,984,700	0	0	141,889,500
LYON	0	1,842,600	0	164,488,000	0	0	166,330,600
MARKEY	875,300	6,101,800	122,300	136,832,200	0	0	143,931,600
NESTER	0	76,800	0	46,003,300	0	0	46,080,100
RICHFIELD	1,476,500	7,703,100	0	129,253,700	0	0	138,433,300
ROSCOMMON	654,300	22,608,000	368,200	134,037,540	0	0	157,668,040
Totals for County	4,927,800	100,927,300	2,031,800	1,429,387,540	0	0	1,537,274,440

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 24th day of April, 2019.

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 2019 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. 7)
	(Col. 1) AGRICULTURAL	(Col. 2) COMMERCIAL	(Col. 3) INDUSTRIAL	(Col. 4) RESIDENTIAL	(Col. 5) TIMBER-CUTOVER	(Col. 6) DEVELOPMENTAL	
AU SABLE	1,391,100	294,200	0	11,271,000	0	0	12,956,300
BACKUS	530,600	518,500	13,200	16,870,600	0	0	17,932,900
DENTON	0	34,169,500	0	271,116,200	0	0	305,285,700
GERRISH	0	6,322,200	17,800	346,236,500	0	0	352,576,500
HIGGINS	0	14,385,800	1,510,300	38,293,800	0	0	54,189,900
LAKE	0	6,904,800	0	134,984,700	0	0	141,889,500
LYON	0	1,842,600	0	164,488,000	0	0	166,330,600
MARKEY	875,300	6,101,800	122,300	136,832,200	0	0	143,931,600
NESTER	0	76,800	0	46,003,300	0	0	46,080,100
RICHFIELD	1,476,500	7,703,100	0	129,253,700	0	0	138,433,300
ROSCOMMON	654,300	22,608,000	368,200	134,037,540	0	0	157,668,040
Totals for County	4,927,800	100,927,300	2,031,800	1,429,387,540	0	0	1,537,274,440

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 24th day of April, 2019.

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	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,391,100	49.97%	1.00000	1,391,100	2,784,061
BACKUS	530,600	49.92%	1.00000	530,600	1,062,862
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	875,300	49.81%	1.00000	875,300	1,757,180
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	1,476,500	49.99%	1.00000	1,476,500	2,953,338
ROSCOMMON	654,300	49.76%	1.00000	654,300	1,315,015
COUNTY TOTAL	4,927,800	49.91%		4,927,800	9,872,456

COMMERCIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	294,200	49.82%	1.00000	294,200	590,545
BACKUS	518,500	49.78%	1.00000	518,500	1,041,629
DENTON	34,169,500	49.54%	1.00000	34,169,500	68,968,327
GERRISH	6,322,200	49.74%	1.00000	6,322,200	12,711,594
HIGGINS/VILLAGE	14,385,800	49.56%	1.00000	14,385,800	29,026,095
LAKE	6,904,800	49.80%	1.00000	6,904,800	13,865,550
LYON	1,842,600	49.93%	1.00000	1,842,600	3,690,540
MARKEY	6,101,800	49.99%	1.00000	6,101,800	12,205,878
NESTER	76,800	49.54%	1.00000	76,800	155,023
RICHFIELD	7,703,100	49.81%	1.00000	7,703,100	15,464,521
ROSCOMMON	22,608,000	49.83%	1.00000	22,608,000	45,368,716
COUNTY TOTAL	100,927,300	49.70%		100,927,300	203,088,418

INDUSTRIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	0	0.00%	0.00000	0	0
BACKUS	13,200	49.65%	1.00000	13,200	26,586
DENTON	0	0.00%	0.00000	0	0
GERRISH	17,800	49.55%	1.00000	17,800	35,926
HIGGINS/VILLAGE	1,510,300	49.28%	1.00000	1,510,300	3,064,959
LAKE	0	0.00%	0.00000	0	0
LYON	0	0.00%	0.00000	0	0
MARKEY	122,300	49.83%	1.00000	122,300	245,412
NESTER	0	0.00%	0.00000	0	0
RICHFIELD	0	0.00%	0.00000	0	0
ROSCOMMON	368,200	49.86%	1.00000	368,200	738,517
COUNTY TOTAL	2,031,800	49.42%		2,031,800	4,111,400

RESIDENTIAL

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	11,271,000	49.96%	1.00000	11,271,000	22,557,933
BACKUS	16,870,600	49.95%	1.00000	16,870,600	33,775,622
DENTON	271,116,200	49.51%	1.00000	271,116,200	547,549,648
GERRISH	346,236,500	49.65%	1.00000	346,236,500	697,313,219
HIGGINS/VILLAGE	38,293,800	49.74%	1.00000	38,293,800	76,986,453
LAKE	134,984,700	49.65%	1.00000	134,984,700	271,894,680
LYON	164,488,000	49.96%	1.00000	164,488,000	329,212,502
MARKEY	136,832,200	49.90%	1.00000	136,832,200	274,236,889
NESTER	46,003,300	49.15%	1.00000	46,003,300	93,594,457
RICHFIELD	129,253,700	50.00%	1.00000	129,253,700	258,511,930
ROSCOMMON	134,037,540	49.75%	1.00000	134,037,540	269,401,154
COUNTY TOTAL	1,429,387,540	49.72%		1,429,387,540	2,875,034,487

PERSONAL PROPERTY

RECOMMENDED EQUALIZED VALUE BY CLASS

UNIT	2019 BOARD OF REVIEW	RATIO	FACTOR	COUNTY EQUALIZED VALUE	TRUE CASH VALUE
AUSABLE	1,463,200	50.00%	1.00000	1,463,200	2,926,400
BACKUS	1,535,700	50.00%	1.00000	1,535,700	3,071,400
DENTON	8,469,700	50.00%	1.00000	8,469,700	16,939,400
GERRISH	6,367,500	50.00%	1.00000	6,367,500	12,735,000
HIGGINS/VILLAGE	7,591,200	50.00%	1.00000	7,591,200	15,182,400
LAKE	2,343,200	50.00%	1.00000	2,343,200	4,686,400
LYON	2,640,200	50.00%	1.00000	2,640,200	5,280,400
MARKEY	4,753,900	50.00%	1.00000	4,753,900	9,507,800
NESTER	756,900	50.00%	1.00000	756,900	1,513,800
RICHFIELD	4,527,500	50.00%	1.00000	4,527,500	9,055,000
ROSCOMMON	7,776,700	50.00%	1.00000	7,776,700	15,553,400
COUNTY TOTAL	48,225,700	50.00%		48,225,700	96,451,400

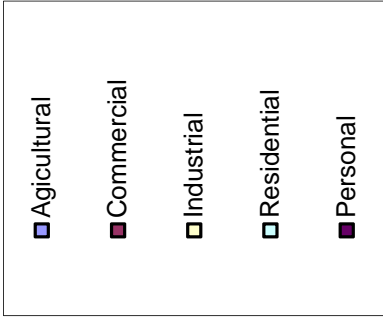
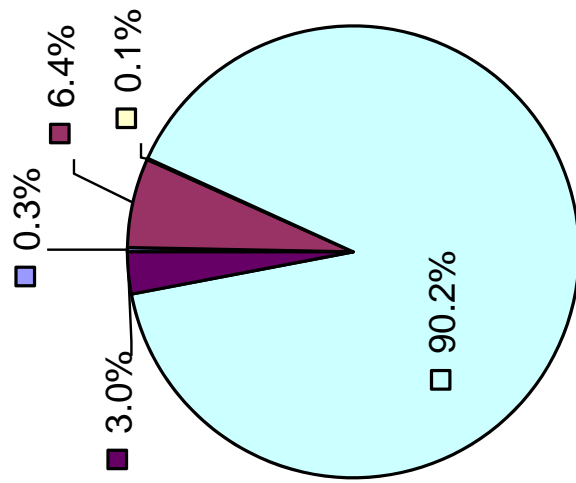
ROSCOMMON COUNTY

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

	2018	2019	% OF CHANGE	PERCENT OF COUNTY TOTAL 2018	PERCENT OF COUNTY TOTAL 2019
REAL PROPERTY	1,488,139,480	1,537,274,440	3.30%	97.00%	96.96%
PERSONAL PROPERTY	46,018,400	48,225,700	4.80%	3.00%	3.04%
COUNTY TOTAL	1,534,157,880	1,585,500,140	3.35%	100.00%	100.00%
AGRICULTURAL	5,102,600	4,927,800	-3.43%	0.33%	0.31%
COMMERCIAL	99,444,300	100,927,300	1.49%	6.48%	6.37%
INDUSTRIAL	1,888,600	2,031,800	7.58%	0.12%	0.13%
RESIDENTIAL	1,381,703,980	1,429,387,540	3.45%	90.06%	90.15%
TIMBER CUTOVER	0	0	0.00%	0.00%	0.00%
DEVELOPMENTAL	0	0	0.00%	0.00%	0.00%
PERSONAL	46,018,400	48,225,700	4.80%	3.00%	3.04%

PERCENTAGE OF COUNTY BY CLASS - 2019

PERCENTAGE OF COUNTY BY CLASS

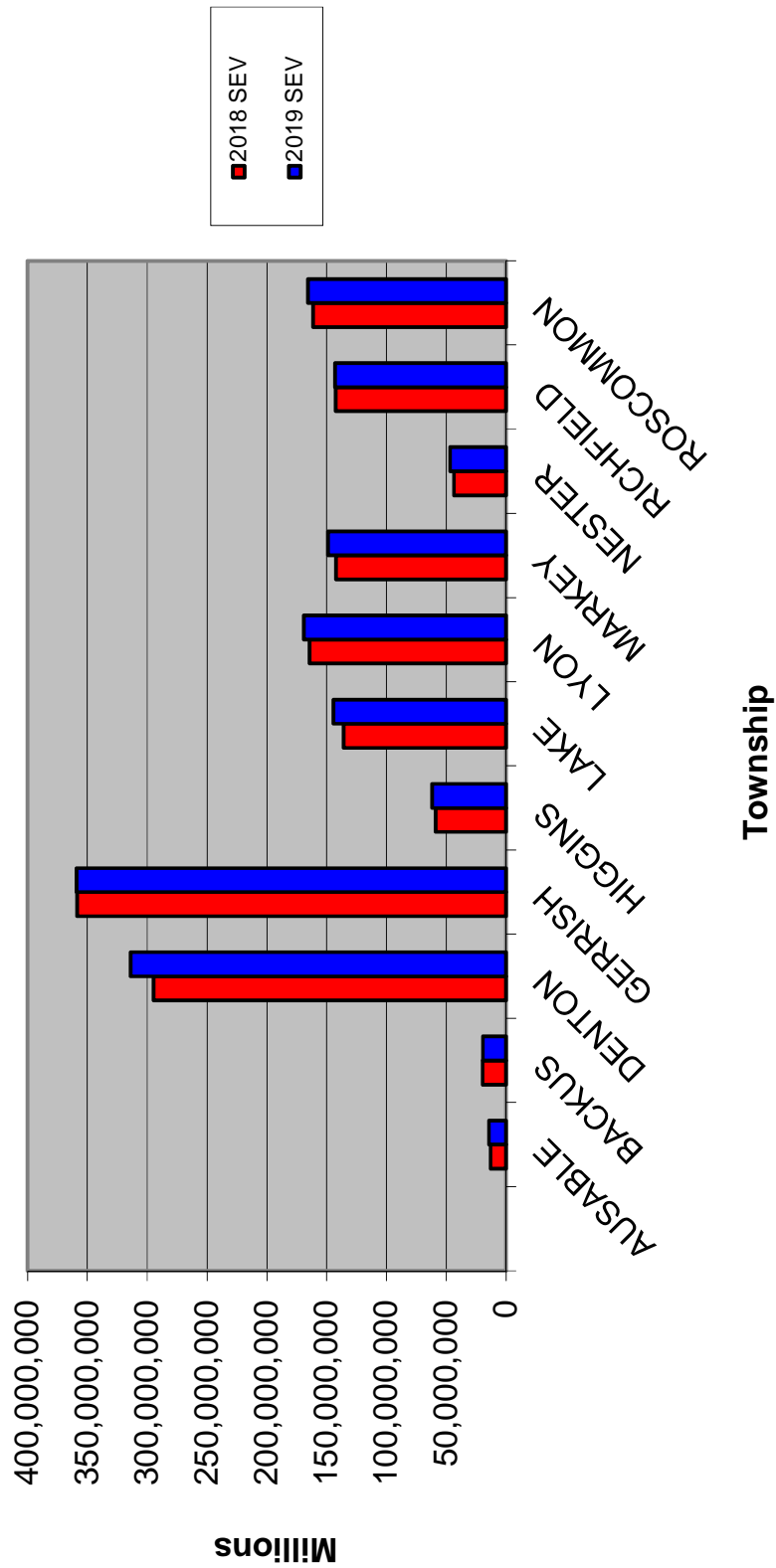


ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 2018 TO 2019

UNIT	2018 S.E.V.	PERCENT OF CHANGE	2019 C.E.V.
AUSABLE	13,112,100	9.97%	14,419,500
BACKUS	19,624,900	-0.80%	19,468,600
DENTON	294,561,200	6.52%	313,755,400
GERRISH	358,615,700	0.09%	358,944,000
HIGGINS/VILLAGE	58,741,900	5.17%	61,781,100
LAKE	135,717,400	6.27%	144,232,700
LYON	164,220,400	2.89%	168,970,800
MARKEY	142,154,380	4.59%	148,685,500
NESTER	43,627,800	7.36%	46,837,000
RICHFIELD	142,475,300	0.34%	142,960,800
ROSCOMMON	161,306,800	2.57%	165,444,740
=====			
COUNTY TOTAL	1,534,157,880	3.35%	1,585,500,140

EQUALIZED VALUE CHANGE 2018 TO 2019



ROSCOMMON COUNTY

UNIT TOTALS

2019 ASSESSED - BOARD OF REVIEW			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	12,956,300	1,463,200	14,419,500
BACKUS	17,932,900	1,535,700	19,468,600
DENTON	305,285,700	8,469,700	313,755,400
GERRISH	352,576,500	6,367,500	358,944,000
HIGGINS/VILLAGE	54,189,900	7,591,200	61,781,100
LAKE	141,889,500	2,343,200	144,232,700
LYON	166,330,600	2,640,200	168,970,800
MARKEY	143,931,600	4,753,900	148,685,500
NESTER	46,080,100	756,900	46,837,000
RICHFIELD	138,433,300	4,527,500	142,960,800
ROSCOMMON	157,668,040	7,776,700	165,444,740
COUNTY TOTAL	1,537,274,440	48,225,700	1,585,500,140

2019 COUNTY EQUALIZED VALUE			
UNIT	REAL	PERSONAL	TOTAL
AUSABLE	12,956,300	1,463,200	14,419,500
BACKUS	17,932,900	1,535,700	19,468,600
DENTON	305,285,700	8,469,700	313,755,400
GERRISH	352,576,500	6,367,500	358,944,000
HIGGINS/VILLAGE	54,189,900	7,591,200	61,781,100
LAKE	141,889,500	2,343,200	144,232,700
LYON	166,330,600	2,640,200	168,970,800
MARKEY	143,931,600	4,753,900	148,685,500
NESTER	46,080,100	756,900	46,837,000
RICHFIELD	138,433,300	4,527,500	142,960,800
ROSCOMMON	157,668,040	7,776,700	165,444,740
COUNTY TOTAL	1,537,274,440	48,225,700	1,585,500,140

ROSCOMMON COUNTY

UNIT 2019 C.E.V. & TENTATIVE TAXABLE VALUE

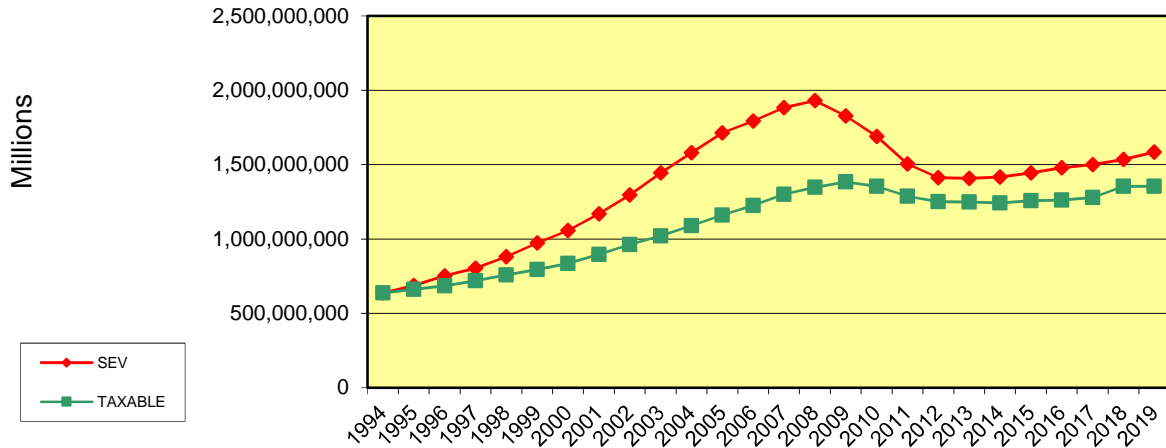
UNIT	2019 C.E.V.	2019 TENTATIVE TAXABLE VALUE
AUSABLE	14,419,500	10,515,098
BACKUS	19,468,600	16,424,620
DENTON	313,755,400	274,377,794
GERRISH	358,944,000	314,057,185
HIGGINS/VILLAGE	61,781,100	54,903,317
LAKE	144,232,700	122,666,684
LYON	168,970,800	136,615,110
MARKEY	148,685,500	125,852,973
NESTER	46,837,000	29,376,238
RICHFIELD	142,960,800	123,758,795
ROSCOMMON	165,444,740	145,748,471
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COUNTY TOTAL	1,585,500,140	1,354,296,285
Percent Incease	3.35%	3.09%

ROSCOMMON COUNTY

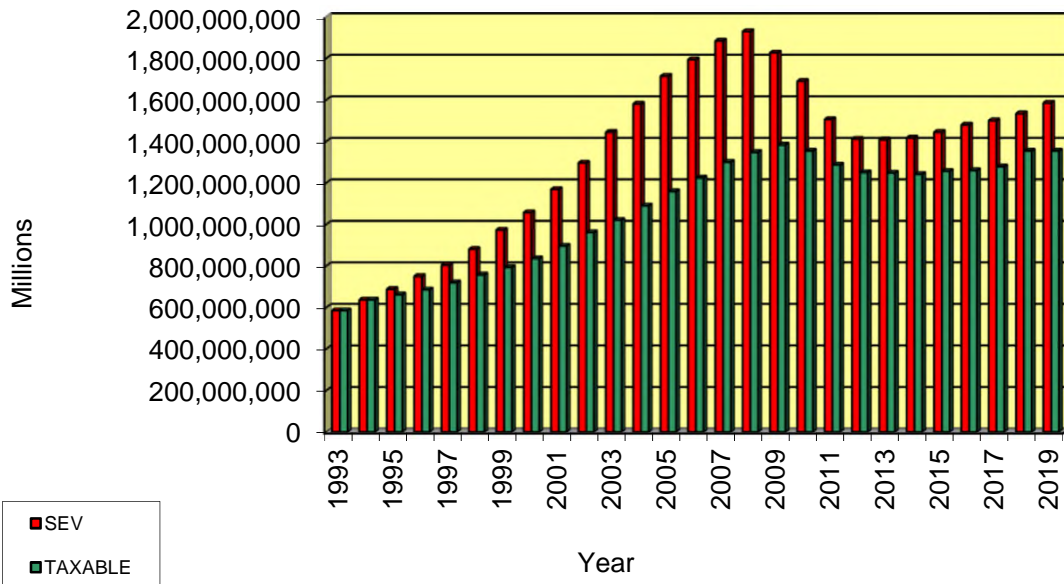
2018 TAXABLE VALUE COMPARED TO 2019 TAXABLE VALUE

UNIT	2018 TAXABLE VALUE	2019 TENTATIVE TAXABLE VALUE	PERCENT CHANGE
AUSABLE	10,139,329	10,515,098	3.71%
BACKUS	15,971,554	16,424,620	2.84%
DENTON	265,156,921	274,377,794	3.48%
GERRISH	305,832,986	314,057,185	2.69%
HIGGINS/VILLAGE	53,188,515	54,903,317	3.22%
LAKE	117,930,719	122,666,684	4.02%
LYON	131,928,645	136,615,110	3.55%
MARKEY	121,737,870	125,852,973	3.38%
NESTER	28,535,480	29,376,238	2.95%
RICHFIELD	121,143,469	123,758,795	2.16%
ROSCOMMON	142,123,933	145,748,471	2.55%
=====			
COUNTY TOTAL	1,313,689,421	1,354,296,285	3.09%

COUNTY SEV COMPARED TO TAXABLE VALUE



COUNTY SEV COMPARED TO TAXABLE VALUE



ROSCOMMON COUNTY

EQUALIZED VALUE CHANGE 1975 TO 2019

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%

ROSCOMMON COUNTY STATE EQUALIZED VALUE CHANGE 1975 TO 2019

